

CHAPTER – 2 INTERNAL REVENUE MOBILIZATION BY PANCHAYATS

The Chhattisgarh Government had adopted the provisions of the *Panchayat Act of 1993* of the composite MP State, and the rules framed there under. This includes provisions relating to Panchayat Revenues as were in vogue at the time of formation of the new State of Chhattisgarh.

2.1.0 Taxes And Non-Taxes Assigned To *Gram Panchayats* :

2.1.1 Tax On Lands Or Buildings Or Both :

Except in *Orissa, UP and Uttaranchal*, the power to levy a Tax on Buildings situated within a Panchayat area is granted to the *Gram Panchayats* in all the States in *India*. While in a few States like *AP, Tamil Nadu, Assam, Haryana, HP and Rajasthan*, the Tax is confined to the Houses/Buildings, in several other States it assumes the form of a Tax on Buildings and Lands. Similarly, different bases of assessment like capital value, annual value, and annual value derived from capital value, plinth area basis and classified plinth area are in vogue in different States. In regard to the tax rates, the State Governments usually prescribe them either in absolute amounts or as percentages of the size of the Tax Base. In some cases the relevant Panchayat statute or the State Government prescribes the minimum and maximum rates within which the *Gram Panchayats* are required to choose and adopt their actual tax rate. Buildings and Lands which are exempt from the tax are also usually specified in the Panchayat statute or executive instructions of the State Government.

Section 77(1) of the Chhattisgarh Panchayat Raj Adhiniyam, 1993 (hereinafter referred to as Act of 1993), provides that “subject to the provisions of this Act and to such conditions and exceptions as may be prescribed, every *Gram Panchayat* and *Janpad Panchayat* shall impose the taxes specified in Schedule-I. The said Schedule provides that “a property tax on the lands *or* buildings *or* both, the

capital value of which, including the value of the land, is more than 6000 rupees, other than on (a) the Buildings and Lands owned or vested in the Union or State Government, ***Gram Panchayat, Janpad Panchayat*** or ***Zila Panchayat***; and (b) the Buildings and Lands or portions thereof used exclusively for religious or educational purposes, including boarding houses”¹

Guidelines in the form of executive rules for the administration of this ***‘Property Tax’*** were issued by the State Government as early as in 1996². Rule 5 of these Rules reads that “every gram Panchayat *shall*, subject to the provisions of item 1 of Schedule -IA of the Act and sub-section (2) of Section 77 and after following the procedure prescribed in Rule 3, impose a tax on land *or* buildings *or* both at such rate based on capital value of the building *and* land as may be decided by it, but not below the minimum and not exceeding the maximum rate specified in the First Schedule”. Moreover, the succeeding Rule (Rule 6) reads that ***“the tax shall be payable by the owner of the building upon which it is assessed”***.

The First Schedule to the ***Act of 1993*** simply specified the minimum and maximum rates of the ***Tax on Lands and Buildings***. These may be observed from ***Table No. 2.1***.

The statutory provisions and the executive rules issued by the composite MP Government deal only with the tax rates of this tax. As these are temporarily adopted by the Chhattisgarh Government, legally speaking, they are presently in force in the State.

A careful perusal of the existing statutory provisions and the executive rules issued there under as early as in 1996 invariably demand certain comments which are given below:

- (1) the tax is one which every ***Gram Panchayat*** should inevitably or compulsorily levy in its local jurisdiction;

¹ See *The Chhattisgarh Panchayat Raj Adhiniyam, 1993*, Section 77, sub section(i) and Item 1 of Schedule-I.

² See *The Chhattisgarh Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996*

- (2) The tax can be levied *either* on Buildings *or* Lands *or* both by the **Gram Panchayats** which, by implication, indicates that the tax has two components, viz., Tax on Buildings and Tax on Lands. The executive rules issued in 1996 are at variance with the relevant statutory provisions. For instance, the rate structure of the tax, as specified in the First Schedule to the Act relate only to the Tax on Buildings. It is silent on the rate of the tax that is to be applied to the “Lands”. While the title of the tabular statement relating to the tax rates uses the word “and” between “Lands”, “Buildings”, the contents show that the rates relate only to buildings.
- (3) The manner or procedures of estimating the assessable capital values of taxable buildings and the factors that a **Gram Panchayat** is required to take into account in the process are not specified in the Guidelines/Rules, thereby resulting in arbitrary assessments by the **Gram Panchayats**.
- (4) The rate structure prescribed for the **Tax on Buildings** provides for flat/ specific rates for all buildings regardless of the size of their assessed capital value. For example, the minimum tax rate is fixed at 0.20 % and the maximum at 0.30 % of the capital value. Though these uniform rates are simpler to understand by the taxers and tax payers, they appear to be on the lower side. For instance, the tax liability of a building whose assessed capital value is Rs.5 lakh would be a minimum of Rs.1000 and a maximum of Rs.1500/- per annum under the existing dispensation. In fact, as a matter of routine and in normal situations each State Government should make it a practice to review and revise the tax rates prescribed by them for the Panchayats at least once in a decade, while the Panchayats should do this exercise once in every five years.
- (5) The Act of 1993 exempts, *inter alia*, the Buildings and Lands used exclusively for educational purposes, including boarding houses. In this connection, it may be pointed out that while there is justification for the exemption of private buildings used for educational purposes without any commitment of rental payments for the use of their premises, private buildings used for educational purposes on consideration of rent or buildings owned by private individuals or corporate bodies for educational purposes and charge fees from the students, do not deserve to be exempt from the Property Tax. Moreover, of late a number of private individuals and corporate bodies which impart

'coaching' for the students appearing for the competitive examinations for admission into professional courses or government service are heavily charging fees on the students under different names. Buildings used by such 'tutorials' or schools or colleges should not be allowed to enjoy the privilege of exemption from Property Tax. Hence exemption of buildings used for educational purposes do not deserve to be given blanket exemption. However, the Rules relating to **Lighting Tax** recognized, rather partly, the implications of blanket exemption to buildings used for educational purposes. Rule 10(2) of the *Chhattisgarh Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996* provides that "no Lighting Tax (levied on capital value of the building) shall be imposed on any building used exclusively for religious or educational purpose including boarding houses and *yielding no rent to the owner or trustee thereof*". Nevertheless, this provision should have also provided that besides yielding no rent to the owner or trustee, the said educational institution should be one which does not charge fees from the students or boarders.

- (6) Although buildings whose capital value is less than **Rs.6,000 are exempt from the tax**, the statute provides for a uniform basis of assessment (capital value) and tax rates for all taxable buildings. In a State where a little over 50 % of the **Gram Panchayats** are located in tribal areas in which a large majority of the houses are *Kutcha* structures with tiled roof and mud walls, the capital value of these structures (without reference to the land occupied by such structure), would be below the stipulated exempted limit of Rs.6000. In such localities application of capital value becomes superfluous and does not seem to be a rational basis of assessment. For the tribal localities, a different approach may sometimes be needed so far as the tax on buildings is concerned. The existing statute does not provide for such varying tax bases and tax rates for different localities.
- (7) One of the sound principles of local real estate taxation is that the machinery of assessment of taxable values of the lands and/or buildings should be independent of the Local Government unit in whose locality the taxable properties are situated. So long as the elected local leaders and the staff working under their exclusive control conduct the valuation/revaluation of taxable properties situated in their local jurisdiction, in most cases political and personal considerations are likely to vitiate

objectivity in assessments. This is particularly true of miniscule Local Government units like the *Gram Panchayats* in the State where levy of a tax by them is often considered an act of political suicide by the elected Sarpanches of the lowest-level institutions of Local Governance in rural areas. The existing chaotic situation in the area of rural taxation in the State bears testimony to this. Moreover, the State Government which in all good faith had assigned this tax to the *Gram Panchayats* and made it an Obligatory levy for them had so far been lenient towards these Panchayats and has been tolerating the nonchalance of the elected *Gram Panchayats* to properly assess, impose and collect this tax. This had resulted in the Panchayats an undesirable sense of indifference, if not reluctance, to levy and collect this mandatory tax in several of their local jurisdictions. In fact, had the State Government not assigned this tax to the *Gram Panchayats*, this elastic source of revenue would have been profitably exploited by the State Government itself. The sheer indifference of the elected Sarpanches towards periodic valuation of the taxable properties and levy and collection of the tax thereon, has thus deprived the State Government also of a buoyant source of revenue in an expanding rural sector. The existing pathetic situation therefore needs immediate correctives, including rationalizing the local real estate tax domain of the *Gram Panchayats*.

2.1.2 Tax On Private Latrines :

Under the existing statutory provisions each *Gram Panchayat* is required to levy a “tax on private latrines payable by the occupier or owner of the building to which such latrines are attached”³. The statutory rules issued under the Act of 1993 specify that the tax is leviable on the owner/occupier at rates fixed by the *Gram Panchayat* only if the latter makes provisions for the cleaning of the private latrines⁴. The *Gram Panchayats* are thus required to compulsorily levy a tax on private latrines where they provide the services to clean such latrines, and they have been endowed with the power to determine the rate of such tax. The Rules governing this levy do not however specify the manner of imposing the tax.

³ *The Chhattisgarh Panchayat Raj Adhiniyam, 1993, Schedule-I, Item 2.*

⁴ see *The Chhattisgarh Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996, Rules 7 to 9.*

In this connection, we have to make a distinction between fees and tax so far as this mandatory levy is concerned. Usually, ‘fees’ confers some element of direct benefit to the payer, while a ‘tax’ does not involve any *quid pro quo* between the tax gatherer and tax payer. The tax on private latrines is in the nature of a fee or service charge in that the service provided by the **Gram Panchayat** directly benefits the individuals. On the other hand, where the **Gram Panchayat** provides community latrines or open ground with enclosed compound walls for the use of its residents free of payment by the beneficiaries, the expenditure that may be involved in arranging for clearing of such areas is expected to be met by the local **Gram Panchayat** concerned through a levy of ‘scavenging tax’, on all residents of the Panchayats. The Municipal Property Tax in several States makes this scavenging tax a component of the total property tax payable by the owners/occupiers of taxable lands and/or buildings.

In the fitness of things, in conformity with the national objective of discouraging manual cleaning of private dry latrines, people in the rural areas have to be educated on the health hazards of open dry latrines and further motivated to opt for low-cost sanitary latrines for their private use. The **Gram Panchayats** can make use of the various Centrally-Sponsored and State-Sponsored Programmes of rural sanitation, and promote the use of low-cost sanitary latrines by the people in their respective jurisdictions. Next, the **State Government** or the **Gram Panchayats** would do well not to exempt any building, public or private, from the payment of the ‘fee’ where a **Gram Panchayat** arranges for regular cleaning of their private latrines.

2.1.3 Light Tax :

Another component of the Obligatory Taxes of **Gram Panchayats** in the State is a “**Light Tax if lighting arrangements have been made by the Gram Panchayats**”⁵. Unlike the tax on latrines, the statutory rules provide that a **Gram Panchayat** which has made lighting arrangements shall impose a Lighting Tax (as they chose to refer to ‘light’ tax) on all buildings within the **Gram Panchayat** area as may be decided by it *with reference to capital value of the buildings*. The Rules further provide, as stated earlier, that such a tax should not be imposed on any building used exclusively for religious or educational purposes including boarding houses and yielding no rent to the owner or trustee thereof. Again, unlike the **Tax on Lands and Buildings**, this tax is payable by the *occupier* of the building.

⁵ The Chhattisgarh Panchayat Raj Adhiniyam, 1993, Schedule-I, Item 3.

An analysis of the statutory provisions relating to this tax makes it imperative for us to make certain observations. **First**, lighting tax is meant to defray the expenses involved in providing lighting facility for the streets and public places. The tax is in the nature of a 'service tax'. Like all private buildings, buildings used for educational as well as religious purposes also need and utilize the facility of street lighting. While there may be some justification for exempting specified categories of buildings used for educational and religious purposes from property tax or tax on Buildings and Lands, there appears to be no justification for exempting any building regardless of its use or ownership from the 'service taxes'. **Second**, in normal practice, service taxes are usually levied at a specified percentage of the **Tax on Lands and Buildings** in several urban localities. The owner of the building is made liable to pay both the principal tax and the service taxes levied as supplementary levies thereto. The existing dispensation in the State places the onus of responsibility of paying the tax on lands and/or buildings on the owner, and the lighting tax on the occupier. This results in duplication of avoidable effort in as much as the **Gram Panchayat** has to serve two separate demand notices, one on the owner and the other on the occupier, *in all cases where the building is occupied by persons other than the owners.*

2.1.4 Tax On Professions, Trades And Callings :

Another tax declared by the statute to be one of the Obligatory Taxes of the **Gram Panchayats** in the State is a tax on "persons exercising any profession or carrying on any trade or calling within the limits of **Gram Panchayat** area"⁶.

The State Government had framed rules for this tax specifying the upper and lower limits of the tax rates within which a **Gram Panchayat** can exercise freedom to choose its tax rate(s)⁷. The minimum and maximum tax rates prescribed by the State Government may be seen from **Table No. 2.2**.

⁶ *Ibid.*, Item 4.

⁷ see the **Chhattisgarh Gram Panchayat Obligatory Taxes and Fees (Conditions and Exceptions) Rules, 1996**, Rules 12,13 and the Second Schedule.

At this juncture, a few observations relating to the statutory provisions and executive rules governing the Profession Tax need to be made. *First*, while Schedule - II of the Act requires all *Gram Panchayats* to levy a tax on persons pursuing a profession, trade or calling, the rules issued thereof in 1996 also include the words “or art” to this category. *Second*, there is concurrent tax jurisdiction in regard to this tax. The State Government is levying a tax on professions, particularly on the salaried class, separately. The normal practice in the States is that the tax is either wholly administered by the State Government or by the Local Government units. In a very few cases, the State Government transfers the revenue realized by it to the Local Government units in whole or in part. Realizing the problems that may arise due to the concurrent jurisdiction over the tax, the Madhya Pradesh Government in February 2002, had however amended the relevant statutory rules providing for a safeguard in this regard. A proviso inserted under Item 11 of the Rules read that “provided that if the total amount of profession tax imposed by the State Government and Gram Sabha (*Gram Panchayat*) exceed rupees two thousand five hundred, then the limit of excess amount shall be made less from the imposed tax by Gram Sabha (*Gram Panchayat*) so that the total amount of the profession tax imposed by the State Government and Gram Sabha (*Gram Panchayat*) both, shall not be more than Rupees two thousand five hundred”. Such an amendment to the relevant Rules is however does not seem to have been made in Chhattisgarh. *Three*, the statutory rules are grossly deficient in regard to the manner of estimating the tax liability of different tax payers nor do they provide for a definition of ‘person’ for purposes of the tax or provision for ‘tax deduction at source’. *Fourth*, the Act and the Rules do not clearly indicate whether a *Gram Panchayat* has to adopt either the prescribed minimum or maximum rates exclusively or whether it can fix different tax rates for each slab of taxable income, viz., minimum rates for certain specified income groups and maximum rates for the other groups. If the latter is the intention of the government, then the rate structure should have been made a little more graduated / progressive. In fact, in States like AP, the Act clearly provides that the amount of tax payable by a person in a lower slab should not be more than the tax payable by a person in a higher slab of taxable income. In other words, the minimum rates prescribed in the State are lower than the maximum rates specified for their respective preceding income slabs.

If a **Gram Panchayat** exercises its discretion and chooses to levy the tax at minimum rates on certain income groups and at maximum rates on other groups, it is likely to result, for example, in higher tax liability on lower income groups' *vis-à-vis* their immediately succeeding higher income groups. This appears rather inequitable, if not ridiculous.

2.1.5 Market Fees :

In the list of Mandatory Levies prescribed by the statute for the **Gram Panchayats**, two items of 'fees' are specified.

First, each **Gram Panchayat** has to impose a "fee on persons exposing goods for sale in any market or which belongs to it or is under its control. The State Government prescribed the minimum and maximum limits on the amount of fee leviable by **Gram Panchayat**, one for occupation of the specified market or place or building or structure therein for exposing goods for sale. This fee is leviable for according permission to occupy the said premises by the traders or merchants on a daily or monthly basis. A minimum rate of Re.0.30 per day or Rs.8 per month and a maximum rate of Re.0.50 per day or Rs.14 per month for every space measuring one square meter or part thereof, are prescribed by the State Government for this fee for occupation of the specified premises for sale of goods. **Gram Panchayats** have been granted the discretionary power to fix their own rates subject to the upper and lower limits prescribed by the government.

Second, fees has to be levied by a **Gram Panchayat** for goods brought to the market for sale at a minimum rate of Re.0.25 or Rs.8 per month, and a maximum rate of Re.0.50 per basket or head load (not being a bag) or Rs.14 per month. This fee appears to be in the nature of an '**Entry Tax**' for sale of goods in the market belonging to or under the control of the **Gram Panchayat**.

From the existing statutory provisions and Rules framed there under, **Gram Panchayats** have no right to levy market fees on persons exposing goods for sale in any market or place or building/structure therein *if such premises are owned or controlled by private individuals*. However, it may be pointed out that it would be in

the fitness of things to require every person in the local jurisdiction to obtain permission of the Panchayat if they seek to engage themselves in the business of sale of goods in the local jurisdiction before commencing their business operations, on payment of a prescribed application fee and license fee to the ***Gram Panchayat*** concerned, renewable each year at the discretion of the latter. Persons using such private premises for sale of goods should however continue to pay the fee prescribed by the ***Gram Panchayat*** for exposing their goods for sale. Besides, the terms like 'head load' or 'bag' are not defined by the government in any objective or simpler manner so as to make the revenue authority at the local level understand it clearly. Furthermore, the existing rates prescribed by the State Government are very low.

In fact, the rates for occupation of space by the traders/merchants shall have been made different for different categories of goods exposed for sale. The goods could be classified into a few categories like food grains / cereals, vegetables, fancy / Kirana items, electrical and engineering goods, jewellery and ornamental items, fertilizers and paints, and others. For each of these categories, a different minimum fee could be prescribed.

2.1.6 Registration Fee For Animals Sold In A Market :

A fee has to be levied by every ***Gram Panchayat*** on the registration of animals sold in any market or place belonging to it or under its control, presumably on the purchaser of the animal.

The State Government prescribed the following minimum and maximum rates for this fee within which a ***Gram Panchayat*** can fix its own rates shown in ***Table No. 2.3***.

2.1.7 Optional Levies Of *Gram Panchayats* :

The Act of 1993 lists a series of Non-Tax Sources of Revenue assigned to the ***Gram Panchayats***. Executive Rules for their rates and administration were issued by the State Government in 1996 itself. These optional levies comprise the following :

- (1) a tax on animals used for riding, driving, draught or burden or on dogs or pigs payable by the owners thereof. The tax rates prescribed by the State Government for this tax are Rs.10 per annum for animals used for riding, driving, draught or burden; and Rs.2 per dog or pig, per annum;
- (2) a tax on the bullock-carts, bicycles, rickshaws used for hire within the limits of **Gram Panchayat** area at Rs.10 per vehicle per annum;
- (3) fees for the use of Sarais, Dharmshalas, rest houses, slaughter houses and encamping grounds. The rates of fees prescribed by the State Government for this levy are given in **Table No. 2.4**.
- (4) a water rate where arrangements are made by the **Gram Panchayat** for regular supply of water. The rate is leviable every month on each tap getting water from the piped water system of the **Gram Panchayat**. The **Gram Panchayat** concerned may have to fix the rate per tap in equal proportion to the expenditure on the O&M of the water scheme incurred by it in the preceding financial year.
- (5) fees for drainage where system of drainage has been introduced by the **Gram Panchayat** at 0.1% of the capital value of building per annum;
- (6) a tax on persons carrying on the profession of purchaser, agent, commission agent, weighman or a measurer within the meaning of *Chhattisgarh Krishi Upaj Mandi Adhiniyam, 1972* in the area of **Gram Panchayat** excluding the area of a Mandi. The tax rates prescribed by the State Government for this tax may be seen from **Table No. 2.5**.

Though the statute calls this levy a 'tax', the Rules use the term "fees" in this regard.

- (7) fees payable by the owners of the vehicles other than motor vehicles entering the **Gram Panchayat** area at Rs.5 per day. This levy is in the nature of tolls on non-motorized vehicles.

- (8) a temporary tax for special works of public utility. The Rules provide that this tax is leviable on each house/building which is subject to property tax on buildings. It is a flat-rate tax in as much as it is leviable on the basis of “amount equivalent to fifty per cent of estimated cost divided by the number of houses whose capital value is more than Rs.6000. The intention of the law-makers is thus to mobilize 50 % of the estimated cost of the special work of public utility through this tax which seems to be a one-time affair.
- (9) a tax for the construction or maintenance of public latrines and a general scavenging tax for removal and disposal of refuse. A perusal of this statutory provision implies that it consists of two elements, viz., a tax for the construction or maintenance (or ‘both’ as the relevant Rules further add) of public latrines; and a general ‘scavenging’ tax for removal and disposal of refuse. The Rules governing this tax however provide for a single tax rate of Rs.5 per house per month treating the tax as a ‘general sanitation tax’ covering construction and/or maintenance of public latrines as well as for the removal and disposal of refuse in the ***Gram Panchayat*** area.
- (10) fees for bullock-cart stand and Tonga stand at the rate of Rs.20 per vehicle per annum. For this tax which is in the nature of a ‘user charge’, the Rules do not specifically state whether it is leviable on all vehicles, bullock-carts and Tongas in the ***Gram Panchayat*** area or is to be restricted only to those vehicles which avail the facility of a ‘stand’.
- (11) fees for temporary structure or any projection over any public place or temporary occupation thereof, at the rate of Rs.2 per sq.metre or part there of per day.
- (12) fees for grazing cattle over the grazing grounds vested in the ***Gram Panchayat*** at Rs.20 per cattle per annum.
- (13) the last item (No.14) in Schedule -II of the Act reads “any other tax which the State Legislature has power to impose under the Constitution of India”. The law-makers should have, in tune with their intent, added the words of “and which may be assigned by law to the ***Gram Panchayat***”, after the word ‘India’. Otherwise, the existing provision looks redundant.

The executive Rules governing the *Optional Levies* of the *Gram Panchayats* make ‘prior permission’ of the “*Janpad Panchayat*” concerned a necessary condition for those *Gram Panchayats* which want to exploit any or all their optional taxes or fees. The *Janpad Panchayat* has been endowed with the power to return the proposal of any *Gram Panchayat* within its jurisdiction for further consideration or approve it with or without modification. Moreover, while approving any proposal of a *Gram Panchayat* in this regard, the *Janpad Panchayat* concerned is required to specify the date from which the tax or fee mentioned therein shall come into force.

2.2.0 Taxes & Non-Taxes Assigned To Janpad Panchayats & Zila Panchayats :

2.2.1 Tax On Theatres Or Theatrical Performances, E tc. :

The 1993 Act provides that every *Janpad Panchayat* shall levy a tax on theatre or theatrical performances and other performances of public entertainment. Executive Rules fixing the minimum and maximum rates and for the administration of this tax were issued by the government in 1996 itself. Accordingly, each *Janpad Panchayat* has to levy a tax on theatres, theatrical performances and other shows of public amusement on each performance of cinema, drama, circus, carnival or fete, Tamasha, wrestling performance and any other performance of amusement at rates not lower than the minimum rates and not more than the maximum rates prescribed by the government.

However, the Rules provide that the tax should not be levied on the Manager of the Amusement in respect of (a) any amusement to which no charge is made; and (b) any amusement which is not open to the general public on payment. Moreover, in respect of a series of taxable performances of any amusement extending to a period of not more than one month at a time, compounding of the tax for the entire series of such performances is permitted. The tax is payable by the Manger of the taxable performance before their commencement.

This tax which is an ‘exhibition / show tax’ as distinct from the normal tax on entertainments as is in vogue in several other States. The minimum and maximum tax rates prescribed for the ‘Theatre Tax’ in the State are given in **Table No. 2.6**.

2.2.2 Development Tax :

One of the taxes assigned the *Janpad Panchayats* whose levy is made optional for them is a 'development tax' on agricultural land which is payable by the tax payers in the same manner as land revenue. The tax when levied by a *Janpad Panchayat* is collected by the State Government and the tax proceeds transferred to the *Janpad Panchayat* concerned and the *Gram Panchayats* within its jurisdiction in the ratio of 50:50.

The State Government issued detailed guidelines for the administration of this tax in *Chhattisgarh Janpad Panchayat (Imposition of Development Tax on Agriculture Land) Rules, 1999*. The Rules specify that (a) the rate of development tax leviable on agricultural land should not exceed ten times of the land revenue or rent of the land; (b) the tax will be administered by the Revenue Department of the State Government and the proceeds of the tax would be credited into the *Zila Panchayat Raj Nidhi* of the district concerned; (c) the amount realised through this tax have to be divided between the *Janpad Panchayat* concerned and the *Gram Panchayats* in its jurisdiction in the ratio of 50:50. *Inter se* distribution of the *Gram Panchayats'* share is to be made on the basis of population of each *Gram Panchayat*.

Janpad Panchayats in the State are also empowered to levy, at their discretion, fees for any license or permission granted by them or for use and occupation of lands or other properties vested in or maintained by them.

2.2.3 Cess On Land Revenue :

The Act of 1993 authorities the *Zila Panchayats* to increase at their discretion the rate of cess on agricultural land from Re.0.50 to Rs.10 on every rupee of land revenue or rent assessed on such land. This cess can be treated as a tax as the *Zila Panchayats* have been endowed with the discretionary power in matters of its levy and rate. Apart from this, *Zila Panchayats* in the State are not endowed with any other revenue-raising power through taxation.

2.2.4 Other Relevant Statutory Provisions :

Having outlined the revenue-raising powers statutorily conferred upon the three levels of Panchayats in the State, it would be appropriate to specify a few other important provisions of the Act of 1993 relating to internal revenue-raising powers of the Panchayats and the powers of the State Government thereto.

- (1) with the previous approval of the *Janpad Panchayat* a *Gram Panchayat*, and of the *Zila Panchayat* a *Janpad Panchayat*, can impose the taxes specified in Schedule - II [Sec. 77(2)]. However, Schedule-II does not list any power of the *Zila Panchayat* to levy any tax or fee.
- (2) For exercising any or all of their optional revenue-raising powers listed in Schedule - II of the Act, the *Gram Panchayats* have to obtain the previous approval of the *Janpad Panchayats* concerned⁸.
- (3) *Gram Panchayats* and *Janpad Panchayats* are empowered to lease, by public auction, collection of any fee specified in Schedule - III. These comprise their optional levies like market fees, registration fee for cattle sold, fees from the properties owned or controlled by them, bullock-cart and Tonga stand fees, fee for grazing cattle in the grazing grounds vested in *Gram Panchayats*, and any fees levied by the *Janpad Panchayat*. The State Government had framed necessary executive rules for this purpose.
- (4) The statute authorizes the Collector to recover any arrear of tax or fee and fines imposed, or any amount due under the Act as if it were an arrear of land revenue (Sec. 81).
- (5) The penalty prescribed for default in making payment of any tax, fee or rate or any other amount due is Rs.500 or ten times the amount involved in such default whichever is due (Sec. 82).
- (6) The State Government is statutorily endowed with the power :

⁸ see *The Gram Panchayat Optional Taxes and Fees (Conditions and Exceptions) Rules, 1996*

- (i) to abolish any tax or suspend or reduce the amount or rate of any tax on receipt of a complaint or otherwise and after calling for a report from the Panchayat concerned if it appears to the government that any tax imposed by a Panchayat is excessive in its incidence on the tax payers [Sec. 83(1)].
- (ii) to suspend the execution of any resolution passed, order issued, license or permission granted or prohibit the performance of any act of a Panchayat if, in its opinion, such action is not legally valid, or is in excess of the powers conferred by the Act or is contrary to any law; or execution of such an action is likely to cause loss, waste or misapplication of any money or damage to any property vested in the Panchayat, or prejudicial to the public health, safety or convenience; or cause injury or annoyance to the public or any class or body of persons; or lead to breach of peace. However, the Panchayat concerned has however to be given a reasonable opportunity of being heard against the order proposed by the prescribed authority, by the State Government (Sec. 85);
- (iii) on its own motion or otherwise, and after giving the Panchayat an opportunity of expressing its view in the matter, exempt from the payment of any tax in whole or in part any person or class of persons or any property or description of properties subject to such conditions as they may specify [Sec.83(2)].
- (iv) to, after appropriate enquiry, dissolve a Panchayat and reconstitute it, if it appears to them that a Panchayat is persistently making default in the performance of the duties imposed on it by or under the Act of 1993 or any other law being in force, or exceeds or abuses its powers or fails to carry out any order of the State Government or the competent authority (Sec. 87); and
- (v) to require reimbursement of any loss, waste or misapplication of any money or other property of the Panchayat to which he has been a party or which has been caused by him by misconduct or gross neglect of his duties, by the Panch, member, office-bearer, officer or servant of the Panchayat (Sec. 89).

2.3.0 Review Of Internal Revenue *Mobilization* In *Gram Panchayat* Finances :

2.3.1 Subject to the constraints that we have pointed out in Chapter-I relating to the problems that we had to face in editing, processing and tabulating the data submitted to us by the *Gram Panchayats* relating to their statistical data or 'numbers', and to the limitations imposed on us as a result, we have tried our best to review the status of Panchayat finances in the State in this report. Nevertheless, we believe that the accessible, though not strictly acceptable, data that were made available to us would at least provide a broad picture of the Receipts and Expenditure situations / patterns of the Panchayats in Chhattisgarh.

2.3.2 The data presented in this Report relate to **2728 *Gram Panchayats*** in the State which, indubitably *the size of this sample is substantial in as much as it constituted about 28 % of the total number of *Gram Panchayats* in the State.* These sample *Gram Panchayats*, as stated in the previous Chapter, are spread over **61 *Blocks*** (of a total of 146), **and all the 16 *Districts*** of the State. Over sample, to a large extent, can however be considered 'representative' of other *Gram Panchayats*.

2.3.3 The reportedly processed data of the *Sample Gram Panchayats* supplied to us by the line department officials concerned fully scrutinized at their level show that:

- (1) a large number, if not all, of the *Gram Panchayats* in a few Blocks have reported 'nil' revenue from most of their '*Obligatory*' *Levies*, including the *Tax on Lands and Buildings*;
- (2) a few *Gram Panchayats* in some Blocks have raised some semblance of revenue from some of their *Obligatory Levies* either in 1999-2000 or 2003-04 only. A significant scale of the *Gram Panchayats* which were levying taxes in 1999-2000 have reported 'nil' revenue for 2003-2004 from their *Obligatory Levies*, and *vice versa*;
- (3) the Block-wise data reported on different components of *Gram Panchayat* taxes do not imply that they pertain to *all* the *Gram Panchayats* in the Block. In other words, the Average Revenue from a particulate source of revenue of

the *Gram Panchayats* in a Block should not be taken to mean that it represents the revenue raised by *all* the *Gram Panchayats* in the Block concerned. The figures pertain to only those *Gram Panchayats* which indeed have raised 'some' revenue from their local sources. In fact, average figures for a *Block or District* are relevant only when there are inter-local variations in the revenue yield from *Tax and Non-Tax Sources*. Such figures are less relevant to a situation when a substantial number of *Gram Panchayats* in a Block/district do not raise any revenue from many of their available revenue sources. Such averages, we are aware, however, conceal the 'highs' and 'lows' or more pronounced inter-local variations in the revenue yield of Panchayat revenues;

- (4) another important constraint that we should mention here relates to the rates and basis of assessment adopted by the *Gram Panchayats in actual practice*, for the various levies reported to have been imposed by them, subject to the limitations prescribed for them by the Panchayat Act or executive rules framed there under, if any. On this issue, we should frankly admit that we are denied of this vital information by the sample *Gram Panchayats*. Our experience is true also of the data relating to 'Demand, Collection and Balances due' of the revenues of individual *Gram Panchayats* or Block-wise aggregate figures there of.

2.3.4 Nevertheless, *when a State-level institution like the State Finance Commission had to undertake the tedious and time-consuming task of directly collecting, processing and tabulating the data from thousands of Gram Panchayats in the State within a strictly restricted timeframe in the context of such responsibility not being shouldered by the State Line Department concerned, there is no escape to relying, to some extent, on 'average' numbers.*

2.3.5 We now proceed to provide a brief account of the status of *Internal Revenue Mobilization* and its role in the overall context of their finances. To begin with, we deal with the *Obligatory Levies* of these *Gram Panchayats*.

(1) **Table No. 2.7 & 2.8** provide an account of the Districtwise Revenue realised by the *Sample Gram Panchayats* from various components of their *Obligatory and Optional Levies, and other Non-Tax Sources* during 1999-2000 and 2003-2004. It may be seen from the said Tables that:

- I. the aggregate size of 'Own (or Internal) Resources', in absolute terms, mobilized by the *Sample Gram Panchayats* rose from Rs.3.64 crore in 1999-2000 to Rs.5.48 crore in 2003-04, an apparently significant increase of 51% within a period of three years;
- II. Inter-District Average Revenue of a *Sample Gram Panchayats* from 'Own Sources' (IRM) varied between Rs.4058 (Kanker) and Rs.21223 (Raipur) in 1999-2000. Similarly, the corresponding figures for 2003-04 show that the said Average Revenue ranged from Rs.2387 (Koriya) to Rs.36866 (Bilaspur). The Average IRM of a *Sample Gram Panchayat* in the State however was Rs.13351 in 1999-2000 and Rs.20106 in 2003-04. Districts where the average IRM of a sample *Gram Panchayat* is above Rs.13351 in 1999-2000 were Bilaspur (Rs.14486), Dhamtari (Rs.17659), Durg (Rs.20317), Raipur (Rs.21223) and Rajnandgaon (Rs.14608). Similarly, in 2003-04 the districts whose average IRM per *Gram Panchayat* exceeded the State-Average of Rs.20106 were Bilaspur (Rs.36866), Dhamtari (Rs.20568), Durg (Rs.25984), Jashpur (Rs.25377), Raipur (Rs.25718), Rajnandgaon (Rs.23515), and Surguja (Rs.27357).
- III. From *Table No.2.7 and 2.8 Inter-District Variations* in the Percentage contribution of individual Taxes and Fees to the Total Own Resources of the *Sample Gram Panchayats* may be observed. The contribution of four taxes included in the Schedule-I of the Act of 1993 to the Total Own Revenue of 2728 *Sample Gram Panchayats* may be seen from *Table No. 2.9*. The Table makes it clear that over a short span of three years, the proportion of the revenue from the four Obligatory Taxes to the Total IRM of the *Sample Gram Panchayats* has significantly

registered a downward trend. In quantitative terms, *over a period of three years, the percentage share of the four Obligatory Taxes in the Total IRM of the **Sample Gram Panchayats** in the State steeply fell from 9 in 1999-2000 to 6.62% in 2003-04.* In absolute terms, the combined State Average Revenue of these four Taxes per **Sample Gram Panchayat** worked out to a mere Rs.1,200 in 1999-2000 and Rs.1332 in 2003-04 in the State, or a meagre Rs.100 to 110 per month.

- IV. The share of the most important and premier **Tax on Lands and Buildings** in the IRM of **Sample Gram Panchayats** ranged from 0.29% (Surguja) to about 27% (Raigarh) in 1999-2000, and from 0.12% (Surguja) to 18.80% (Raigarh) in 2003-04. *In other words, the minimum and maximum level of this tax revenue has also declined by a wide margin in the districts during the period under review (Table No. 2.8).* Moreover, in 1999-2000 the district average of the **Sample Gram Panchayats** was lower than the State average of 3.76% in 9 districts while the number of such districts registering a share lower than the State average of 3.37% has gone up to 12 in 2003-04 in the State.
- V. In regard to the **Tax on Private Latrines**, in 8 out of a total of 16 districts in the State the revenue from this tax was reported to be 'nil' in 1999-2000, and the corresponding number of such districts in the State has increased to 10 in 2003-04. Even in the districts where the **Sample Gram Panchayats** reported some revenue yield from this tax, the share of this tax in the total IRM of the **Sample Gram Panchayats** was less than one per cent both in 1999-2000 and 2003-04. For the entire State, Average Revenue from this tax to the **Sample Gram Panchayats** constituted a mere 0.16 and 0.20% of their total resources in 1999-2000 and 2003-04 respectively.
- VI. As for the revenue realized by the **Sample Gram Panchayats** from the **Light Tax**, the State Average Revenue from this impost, as a proportion of the Average Total IRM of these Panchayats, had

*declined from 3.60 in 1999-2000 to 1.84% in 2003-04. Moreover, the Average Revenue for **Sample Gram Panchayats** from this tax was lower than the State average of 3.60% in 8 districts, while another 2 districts reporting 'nil' revenue from this levy in 1999-2000. In 2003-04, the District Average Revenue from this tax was lower than the State Average of 1.84% in 7 districts with another 2 districts reporting 'nil' revenue from this impost.*

- VII. With regard to the Average Revenue yield of a **Sample Gram Panchayat** from the **Tax on Professions, Trades, Arts and Callings** 2 districts reported 'nil' revenue from this tax in the 2 years under review. *The contribution of this tax to the total IRM of the **Sample Gram Panchayats** registered a downward trend from 1.48% in 1999-2000 to 1.21% in 2003-04 in the State.* The number of districts in the State where the share of this in the IRM of the **Sample Gram Panchayats** is lower than the State average stood at 5 and 6 in 1999-2000 and 2003-04 respectively .
- VIII. Compared to any of the individual taxes, the two other sources of revenue listed in the Schedule-I of the Act of 1993 seem to have contributed more to the IRM of the **Sample Gram Panchayats** in the State. For instance, while 'animal registration fee' is reported to have fetched to the local exchequer 7.36 and 5.36% of their own resources in 1999-2000 and 2003-04 respectively, the corresponding contribution of 'market fee' stood at 23.49 and 22.72% in the two years under review. In other words, the available data pertaining to the **Obligatory Levies** of the **Sample Gram Panchayats** show that *at the lowest levels of Rural Local Governance in the State, 'fee' vis-à-vis 'tax' earned more revenue for the **Gram Panchayats**. Thus, in the total IRM of the **Sample Gram Panchayats** in the State, revenue from **Obligatory Levies** (tax and fee) claimed a combined share of about 40% in 1999-2000 and 35% in 2003-04, indicating a significant decline in the share of these levies in the IRM of these Panchayats during the period.*

- IX. With the help of the available Block-wise data relating to the Average Revenue accrued to the *Sample Gram Panchayats* from their four Obligatory Taxes, we now venture to describe the performance of these Panchayats. Before we proceed further we are constrained to observe that the performance of the *Gram Panchayats* in this area presents a pathetic state of affairs at the field level. From *Table No. 2.10*, the number of *Sample Gram Panchayats* which have *not levied* these four mandatory levies could be observed.
- X. A mere glance at the numbers in **Table No. 2.10** reveals that between 1999-2000 and 2003-04, the percentage of *Gram Panchayats* which indulged in gross neglect or default in levying all the four Mandatory Taxes has registered an upward trend. In fact, the real situation, we firmly believe, would be more alarming in as much as the Block-wise data that we had processed and tabulated provide only the aggregate revenue of all the *Sample Gram Panchayats* in the Block, regardless of the number of *Gram Panchayats* which actually levied these taxes individually. The fact that the Average Revenue yield of a sample *Gram Panchayat* in a large number of Blocks is extremely small will further lend credence to our assumption that the Block-wise data on the revenue yield of the *Gram Panchayat* taxes pertain only to a few of the *Sample Gram Panchayats* in each Block. Our informal discussions with a cross-section of the relevant officials also support our assumption. Therefore, we are of the firm view that the actual number of defaulting *Gram Panchayats* in our sample itself would be much larger than what is depicted in the Table. On a modest scale, we consider it appropriate to put the incidence of gross default by the *Sample Gram Panchayats* at 40% in the case of *Tax on Lands and Buildings*, 50% in the case of light tax, 90% in the case of tax on private latrines, and 50% in regard to the Tax on Professions, Trades, Arts and Callings.
- XI. Next, let us see the Block-wise distribution of *Sample Gram Panchayats* according to the Average Revenue Reportedly mobilised

by them under each of these four Mandatory Taxes. As stated earlier, the data compiled by us represent the average yield of these taxes per *Sample Gram Panchayat* in each of the 61 reporting Blocks. Block-wise information on the *Sample Gram Panchayats* include, as stated earlier also the information relating to those Panchayats, which did not levy the tax. Also we should point out that some of the *Gram Panchayats* included in the sample are situated in tribal blocks of the State. Hence the 'Average Revenue per sample *Gram Panchayat*' in a Block will have to be treated with caution.

XII. From *Table No. 2.11 to 2.22* we can observe the distribution of *Sample Gram Panchayats* according to the Average Revenue yield per Panchayat from each of these four taxes. A glance at the Tables cited in the preceding paragraph would reveal the following scenario relating to the *Tax on Lands and Buildings*.

- (i) The number of *Sample Gram Panchayats* which have not levied the *Tax on Lands and Buildings* rose from 419 in 1999-2000 to 537 in 2003-04, an increase of 28%. They accounted for one-fifth of the total number of *Sample Gram Panchayats* in 2003-04 in the State. It may further be seen from **Table No. 2.11** that there has been a persistent default in levying and/or collecting this tax by all the *Sample Gram Panchayats* in several Blocks in both the years under review, and in particular by all the *Sample Gram Panchayats* in 16 Blocks in as many as 12 districts in 2003-04.
- (ii) In regard to the remaining *Sample Gram Panchayats* numbering 2309 in 1999-2000 and 2191 in 2003-04 for which Block-wise data are compiled by us, *Table No. 2.12 and 2.13* show the distribution of these *Sample Gram Panchayats* according to the level of their annual Average Revenue from this tax. It may be observed that 36% of the *Sample Gram*

*Panchayats that reported some revenue yield from this tax had annual Average Revenue of less than Rs.300 in 1999-2000. The share of such **Gram Panchayats** has however risen to 41% in 2003-04 (Table No. 2.13). Moreover, **Sample Gram Panchayats** which realised an annual Average Revenue of not more than Rs.600 from this tax accounted, for over 50% of their total number, excluding those which have not levied and/or collected the tax. To put it the other way, as may as 64% and 61% of the 2728 **Sample Gram Panchayats** have either indulged in total default in levying and/or collecting the tax or collected an annual Average Revenue of not more than Rs. 600 (or Rs.50 per month) from this **Tax on Lands and Buildings** in 1999-2000 and 2003-04 respectively in the State (Table No. 2.12 and 2.13). The scenario is indeed alarming calling for immediate intervention by the State Government to ensure that an universally accepted premier local tax like the **Tax on Lands and Buildings** is compulsorily, fully and properly exploited by the Panchayats in the rural sector of the State.*

XIII. As for the **Tax on Private Latrines**, Table No.2.14 to 2.16 show that :-

- (i) this tax was not levied and/or collected by as large a number as 2098 and 2189 **Sample Gram Panchayats** in 1999-2000 and 2003-04 respectively, accounting for 77 and 80% of their total number during the two years under review. In other words, the incidence of default in levying and/or collecting this mandatory tax had gone up by 3% in 2003-04 vis-à-vis the situation in 1999-2000 (Table No. 2.14).
- (ii) Among the **Sample Gram Panchayats** which reported to have collected some revenue from this tax (630 in 1999-2000 and 539 in 2003-04), **Gram Panchayats** which had raised an annual Average Revenue of not more than Rs.100 from this tax

*bulk large as they constituted 90 and 83% of the total of such Panchayats. However, the share claimed by the **Sample Gram Panchayats** which earned an annual Average Revenue of not more than Rs.100 in the total number of **Sample Gram Panchayats** in the State (2728) was 21 and 16% in 1999-2000 and 2003-04 respectively.*

- (iii) The total number of **Sample Gram Panchayats** which have reported both 'nil' revenue and an annual Average Revenue of not exceeding Rs.100, accounted for 98 and 97% of their total number (**Table No. 2.15 and 2.16**). *The data imply that only 2 to 3% of the total number of **Sample Gram Panchayats** in the State had reported annual Average Revenue of more than Rs.100 from the tax on private latrines.*

XIV. As regards the **Light Tax**, **Table No. 2.17 to 2.19** make it clear that:

- (i) *27% of the total **Sample Gram Panchayats** in the State have reported 'nil' revenue from this tax in 1999-2000, while the corresponding share of such **Gram Panchayats** has gone up to 33% in 2003-04. It implies a 20% increase in the number of such 'nil' revenue **Gram Panchayats** in 2003-04 compared to the situation in 1999-2000;*
- (ii) among the remaining **Sample Gram Panchayats** which claim to have raised some revenue from the light tax, *32% of them claim to have mobilised an annual Average Revenue of not exceeding Rs.200 (or Rs.17 per month) in both the years under review. Similarly, the share of these **Gram Panchayats** with an annual average income up to Rs.500 (or Rs.42 per month) in the total of such Panchayats is 54 and 56% in 1999-2000 and 2003-04 respectively (**Table No. 2.19**);*

- (iii) the total number of *Sample Gram Panchayats* which have either defaulted in levying and/or collecting the light tax or gathered an annual Average Revenue of not more than Rs.200, claimed a combined share of 50 and 54% of the total number of *Sample Gram Panchayats* in the State in 1999-2000 and 2003-04 respectively (**Table No. 2.18**).
- XV. The status of another Mandatory Tax of the *Gram Panchayats* in the State which has relatively greater revenue potential in urban and semi-urban than in purely small-sized rural localities, namely, a **Tax on Professions, Trades, Arts and Callings** reveals that:
- (i) 31 and 34% of the total *Sample Gram Panchayats* in the State have not levied and/or collected this tax in 1999-2000 and 2003-04 respectively. In other words, the number of defaulting *Gram Panchayats* so far as the levy of this tax is concerned has shown an upward trend during the two years under review (**Table No. 2.20**).
- (ii) Block-wise distribution of the remaining *Sample Gram Panchayats* which have exhibited a semblance of revenue yield from this tax indicates that 48 and 41% of these *Gram Panchayats* had an annual Average Revenue of not more than Rs.200 (or Rs.17 per month) from this tax in 1999-2000 and 2003-04 respectively. On the other hand, *Gram Panchayats* which had mobilised an annual Average Revenue of not exceeding Rs.500 (or Rs.42 per month) constituted as many large as 79 and 75% of these *Sample Gram Panchayats* in the two years referred to above respectively (**Table No. 2.22**).
- (iii) the number of *Sample Gram Panchayats* which have either reported 'nil' revenue or mobilised an annual Average Revenue of not more than Rs.200 accounted for a combined figure of 64

and 61% of the total number of **Sample Gram Panchayats** in the State during 1999-2000 and 2003-04 respectively. The corresponding percentages work out to 85 and 83% during the specified two years if we consider the number of **Sample Gram Panchayats** whose revenue from the tax is either 'nil' or a maximum of Rs.500 per year (**Table No. 2.21**).

XVI. In regard to the **Revenue from Optional Levies** specified in Schedule-II of the Act of 1993, we have to point out that, while the **Sample Gram Panchayats** have provided data on the composition of their **Obligatory Levies**, only an aggregate figure was furnished to us by most of these **Gram Panchayats** for their Optional Revenue yield consisting of both Tax and Non-Taxes. We therefore found it difficult to divide the Internally-Mobilised Revenue of the **Sample Gram Panchayats** strictly into Tax Revenue and Non-Tax Revenue. The available data indicate that:

- (i) *the share of Annual Average Revenue from the Optional Levies listed in Schedule-II of the Act of 1993 in the Total Own Revenue of the **Sample Gram Panchayats** had also shown a downward trend during the period. The share of these levies in the Own Revenue of the **Sample Gram Panchayats** registered a decline from 19% in 1999-2000 to 15% in 2003-04;*
- (ii) Revenue from sources other than the levies listed in Schedule-I and Schedule-II of the Act of 1993, surprisingly claimed a share of 41% in 1999-2000 and of 50% in 2003-04. These revenues comprise a plethora of miscellaneous revenues like interest receipts from Banks, receipts from fishery rentals, rents, usufruct of trees, fines and penalties, license fees, income from Panchayat assets / properties, etc. (**Table No. 2.7 and 2.9**).

XVII. Having provided a detailed account of the status of different components of the IRM of the **Sample Gram Panchayats**, it would be instructive to describe the Per Capita IRM of the sample **Gram Panchayats**. **Table No. 2.23** shows the inter-district variations in the Per Capita IRM of the Sample Panchayats according to which.

- (i) *the Per Capita Revenue of the Sample Gram Panchayats among the districts from Obligatory and Optional Levies' listed in Schedules-I and II of the Act of 1993 varied between Rs.1.45 (Jangir-Champa) and Rs.7.28 (Durg) in 1999-2000. The corresponding figures for 2003-04 are Rs.0.62 (Koriya) and Rs.8.20 (Durg) respectively. Similarly, the District Average Per Capita Revenue of Sample Gram Panchayats from Obligatory and Optional Levies has fallen short of the State Total Average in 11 districts in 1999-2000 and in 9 districts in 2003-04. Nevertheless, the Average Annual Per Capita Revenue of these levies has shown an upward trend in all but two districts in the State (Koriya and Surguja) in 2003-04 vis-à-vis the situation in 1999-2000. For the State as a whole, the Per Capita Revenue of the Sample Gram Panchayats from their Obligatory and Optional Levies rose from Rs.4.55 in 1999-2000 to Rs.5.49 in 2003-04.*
- (ii) The Per Capita Revenue of the **Sample Gram Panchayats** from 'Other Non-Tax Revenue' among the districts also shows wide variations. For instance, it varied between Rs.0.37 (Korba) and Rs.5.48 (Raipur) in 1999-2000, while it ranged from Rs.0.38 (Kawardha) to Rs.13.51 (Surguja) in 2003-04. It may also be seen that *the number of districts whose Annual Average Per Capita Revenue from this item of revenue has fallen short of the State Total Average was 11 and 10 districts in 1999-2000 and 2003-04. However, the Total State Average Per Capita Revenue of this revenue registered an upward shift from Rs.3.16 in 1999-2000 to Rs.5.51 in 2003-04.*

- (iii) Though the State Total Average Per Capita IRM of the **Sample Gram Panchayats** rose from Rs.7.71 in 1999-2000 to Rs.10.99 in 2003-04, the Inter-District Variations in this area are also pronounced. For instance, in 1999-2000, the District Average Per Capita IRM of the **Sample Gram Panchayats** ranged from Rs.2.58 (Jangir-Champa) to Rs.11.70 (Durg). In 2003-04, the corresponding figures were Rs.1.20 (Koriya) and Rs.17.47 (Bilaspur) respectively. *The District Average of This Per Capita IRM was lower than the State Average Per Capita IRM of the Sample Gram Panchayats in 12 districts in 1999-2000 and 10 districts in 2003-04.*
- (iv) The data relating to the Average Per Capita IRM of the **Sample Gram Panchayats** thus demonstrate that while at the Macro-level the Per Capita IRM shows an improvement, at the Micro-level there are wide variations across the districts, blocks within each districts, and **Gram Panchayats** within each Block in this regard.

XVIII. From the data so far presented in **Table No. 2.7 to 2.23** relating to 2728 **Sample Gram Panchayats** spread over 61 Blocks covering all the 16 Districts in the State, and our field level interactions, it is quite evident that *the existing state of affairs in Resource Mobilization by the Gram Panchayats is extremely disquieting*. The broad features of their performance make it imperative for us to arrive at the following conclusions.

- (i) A large majority of the **Gram Panchayats** do not exhibit any inclination to levy and/or collect the Tax and Non-Taxes in terms of the Statutory provisions;
- (ii) Where a few **Gram Panchayats** report to have collected some revenue from these sources, in most cases, the Tax and Non-

Taxes were not imposed in accordance with the Statutory provisions or the executive rules framed by the State Government there under;

- (iii) the distribution of ***Gram Panchayats*** in terms of Local Revenue contribution from different sources is skewed in that a major part of the Internal Revenue Generation by the ***Gram Panchayats*** in the State is attributable only to a select few ***Gram Panchayats*** which are relatively large in terms of population and situated in non-tribal areas; and
- (iv) Between 1999-2000 and 2003-04, the incidence of default in exercising the available revenue-raising powers by the ***Gram Panchayats*** has shown a significant increase.

XIX. Among the reasons that can be attributed to the deplorable plight of the ***Gram Panchayats***, we consider the following meriting special mention.

- (i) A substantial number of ***Gram Panchayats*** are situated in tribal localities of the State;
- (ii) The small size of small ***Gram Panchayats*** preventing them from being economically and financially viable units of Local Governance. For instance, about 81% are the total no. of ***Gram Panchayats*** have a population of not more than 2000 in the State;
- (iii) The statutory provision providing for 'recall' of ***Gram Panchayat*** elected functionaries which acts as a big constraint obsession in mobilizing resources from the local people through taxation;

- (iv) Inadequate executive guidelines or rules from the State Government on various facets of revenue administration by the ***Gram Panchayats***;
- (v) Non-suitability of some of the taxes, their assessment systems and procedures, and tax rates for the ***Gram Panchayats***;
- (vi) Substantial increase in the volume of State-aid from the Central and State Governments under normal and schematic dispensations during the last decade;
- (vii) Improper and inadequate audit system for ***Gram Panchayat*** accounts;
- (viii) Appointment of Panchayat *Karmis* by the ***Gram Panchayats*** from among the local people on *ad hoc* basis, and payment of very low remuneration to them affecting their motivational levels;
- (ix) Susceptibility of the Panchayat *Karmis* to local influences and pressures, and their lack of requisite experience and knowledge in Panchayat administration;
- (x) Increasing politicization of the Rural Economy resulting in indifference of the official machinery to properly guide and advise the political leaders of the ***Gram Panchayats***;
- (xi) A universal reluctance of the elected leaders of the ***Gram Panchayats*** to impose taxes on local electorate for fear of ‘tax mortality’;
- (xii) A very lenient but not fully justifiable, attitude of the State Government towards persistent default of the ***Gram Panchayats*** in making adequate and proper use of their revenue-raising powers, etc.

XX. The Total Population covered by the 2728 *Sample Gram Panchayats* was 49.89 lakh constituting about 30% of the Total Rural Population of the State (2001). The data sought from these *Sample Gram Panchayats* relate only to 2 different years, viz., 1999-2000 and 2003-04. Time-series data are however not available with the Commission for the intervening years of 2000-03. In view of this, to understand the trends in the different components of *Gram Panchayats*, the Commission had separately requested the officials of 6 Districts to provide time series data relating to the *Gram Panchayats* in their districts, on priority basis. However, the Commission could receive response from 77 *Gram Panchayats* spread over 8 *Blocks* in these 6 *Districts*, for the period 2000-01 to 2004-05. Incidentally, these *Gram Panchayats* happened to belong to the small proportion of the Total *Gram Panchayats* in the districts which can be classified as 'performing' Panchayats. The Population covered by these 77 *Gram Panchayats* accounts for a mere 1.66% of the Total Rural Population of the State. The Population covered by these Panchayats ranged from 679 (Kolihamuda in Katghora Block in Korba district) to 7632 (Kurra in Dharsiwa Block in Raipur district), although 53% of these 77 Panchayats have a population of not more than 2000. Although these *Gram Panchayats* can not be claimed to be 'representative' of the total number of Panchayats in the State, they reveal the pattern and trends in the revenue, composition of some of the 'performing' *Gram Panchayats* during the *period 2000-01 to 2004-05*.

- (i) From *Table No. 2.24* it may be observed that during the five-year period, the Internal Resources Mobilized (IRM) by these *Gram Panchayats* accounted for 3.40 % to 5.19% of their Total Annual Resources. However, for the entire five-year period, the annual average share of their IRM works out to 4.13% of their Total Resources. It may also be seen that, in absolute terms, the quantum of Internal Revenue Mobilized by these *Gram*

Panchayats, on an average, is around Rs.25000 during this period, though the volume of Average Resources Generated by a *Gram Panchayat* during this period ranged from Rs.23358 to Rs.26888.

- (ii) *Table No. 2.25* shows that the Annual Average Per Capita IRM of these *Gram Panchayats* is a little over Rs.10 during the period under review. The Table also reveals that the resources generated by these *Gram Panchayats* could meet, on an average, about 29% of their Revenue Expenditure, and about 5% of their Aggregate Expenditure Per Year.
- (iii) There has been a phenomenal dependence of the *Gram Panchayats* on External Resources consisting of Grants from the State Government (Normal / Schematic / SFC / MLALAD) and Central Government (CSS / CFC / MPLAD), the extent of such dependence working out 96% (average) of their Total Resources during the period under review.

2.3.6 We now deal with the ‘*Demand, Collection and Balance (DCB)*’ statements of the 2728 *Sample Gram Panchayats* (SGPs) in regard to their *Obligatory Levies*. *Table No. 2.26* provides the quantitative information that the Commission had received on this issue which is presented District-wise. A glance at the statistical information furnished by the SGPs and on the basis of our study visits to select *Gram Panchayats* coupled with our discussions with various official and non-official functionaries associated with the working of Panchayats in the State reveal the following.

First, a perusal of the data presented in the Table shows that, for the entire State, collection of *Obligatory Levies* by the SGPs as a proportion of the amounts “Demanded” by them worked out to a satisfactory level of 73% during 2003-04. Across the 16 Districts of the State, the said percentage however varied between 53 (Raigarh) and 100% (Bastar and Dantewada districts which are tribal districts) during the same year. Moreover, the Average Revenue collected by SGP from its

Obligatory Levies works out to Rs.6977 in the same year. An inter-district variation of this figure however shows that it ranged from Rs.1144 in Koriya district to Rs.10360 in Bilaspur & Durg district. Besides, the 'Collection' of revenue from *Obligatory Levies* as a percentage of 'Demand' which stood at 68% in 1999-2000 had gone up to 73% in 2003-04, and the Average Revenue from these levies Per SGP registering an increase of Rs.1657 during the period.

Second, we are constrained to make a few observations in regard to the *DCB* statements submitted to us by the *SGPs*.

- (1) The Revenue Administration by the *Gram Panchayats* is extremely unsatisfactory, due to the reluctance and laxity of the *Gram Panchayats* to impose levies that are entrusted to them by the statute for their exclusive use. There is a virtual non-adherence of the statutory provisions and the executive rules in properly and fully administering the revenue sources at the *Gram Panchayat* level, particularly in tribal areas as well as in several of the *Gram Panchayats* where the Secretary of the Panchayat is a 'contract' employee appointed on a very meagre monthly remuneration (*Panchayat Karmis*). Ignorance as well as reluctance of the Secretaries to clearly understand the statutory provisions and executive rules issued by the State Government has further been aggravating the lack of knowledge on the part of several Sarpanches, particularly in tribal areas, whose literacy and awareness levels are rather low. The resulting scenario is that the Revenue Administration is either absent or haphazard, arbitrary and *ad hoc* in several *Gram Panchayats*.
- (2) The data relating to the 'Demand' of *Obligatory Levies* supplied to the *SFC* by the *SGPs* are grossly understated. Many *Gram Panchayats* do not levy and collect their Taxes and Non-Taxes according to the prescribed legal provisions and procedures nor do they attempt at making proper assessments in regard to the Tax and Non-Tax amount payable by the local residents. In a large number of *Gram Panchayats*, there is neither a periodic assessment nor reassessments nor does one find a "register of assessments" of at least the premier Local Tax, namely, *Tax on Lands and Buildings*. Tax collection is poor, and

sporadic attempts are made by some Panchayats to collect whatever the taxpayer is “willing” to pay towards his tax so that some revenue could be ‘exhibited’ under Obligatory Tax Revenue.

- (3) In most cases, the amount shown against ‘**Collection**’ is reported to be equal to ‘**Demand**’. In other words, due to the absence of assessments, the ‘Demand’ which represents the amount lawfully due from persons liable to the taxes and worked out systematically on the basis of the size of the Tax Base and the Tax Rate fixed by the **Gram Panchayat** concerned as per the legal provisions, is not known to many **Gram Panchayats**. In other words, ‘Demand’ reported by the **SGPs** is ‘depressed’ demand equated to ‘Collection’. The implication is that the productive and stable revenue from certain important **Obligatory Levies** which is reported by the **SGPs** is not properly and fully exploited by the **Gram Panchayats** resulting in a large-scale revenue loss to them.
- (4) In view of the above observations, we are of the emphatic opinion that the existing pathetic state of affairs in the **Gram Panchayats** in the State which relate to their Revenue Administration urgently call for appropriate correctives through rationalization of their financial systems and procedures.

2.4.0 Redesigning Gram Panchayat Fiscal Domain :

2.4.1 Our Approach :

A careful analysis of the existing disquieting scenario governing Internal Revenue Mobilization by the Panchayats, particularly the **Gram Panchayats**, in the State, and the imperative need to provide both incentives for better fiscal performance and disincentives for deliberate default in performing their obligatory responsibilities and duties, demand restructuring or redesigning the fiscal domain of the Panchayats at all levels in the State. In this context, changes in the revenue structure of the Panchayats including the Tax Base and Rate structure of their existing sources of revenue, as well as finding new avenues of revenue for the Panchayats are called for.

Certain broad but weighty considerations have been kept in view by us while making our recommendations in this area to ensure that the Panchayat system in the State would become a role-model for several other States. **First**, the epoch-making 73rd Amendment to the Indian Constitution has provided for a three-layer structure of Panchayats for every State whose population is not less than 20 lakh. The Amendment while providing for three-levels of Rural Local Governance did not however exhibit any bias towards any specific level of Panchayats. In fact, the letter and spirit of this Amendment implicitly require the States to strengthen *all* the three levels of Rural Local Governance through appropriate devolution of powers, responsibilities and funds, as well as provision of necessary staff support. Though the scenario across the States in this regard is not very reassuring, we strongly believe that in a large democratic polity like India which is still predominantly rural in character, it is not only necessary but also feasible to endow each level of Panchayats with appropriate responsibilities, powers and resources. Each level of Panchayats, in our view, has an important role to play in the process of development, and can contribute to the improvement of rural infrastructure, and overall quality of life of the realities. Having opted for a three-level structure of Panchayats, we believe that it would be foolhardy to deny any level of its rightful role in the overall dispensation of rural Local Government in Our Country. In a **Resource-Scarce Economy** like ours, we can not afford the luxury of neglecting or belittling any level of Democratically -Elected Local Institution which enjoys Constitutional Status.

Second, many sectoral functions of the **State Line Departments** which need to be assigned to the Panchayats are hierarchical in nature. They belong to several sectoral line departments of the State Government like public health, roads, markets, agriculture, animal husbandry, education, housing, public distribution, drinking water, poverty alleviation, women and child development, social welfare, maintenance of community assets, etc. Realistic and appropriate activity-mapping of the different levels of Panchayats based on the '**principle of subsidiarity**' would certainly result in entrusting each level of Panchayats with appropriate functional responsibilities, and indicates the required magnitude of financial inflow into the coffers of these Panchayats, and the staff support to be provided to them. In this

connection, it is gratifying to note that the government of Chhattisgarh had already taken initiative in addressing to the task of preparing an 'activity-mapping' for all the three levels of Panchayats which of course has yet to be fully grounded.

In this connection, we would further like to point out that any activity-mapping or division of responsibilities, duties and powers, including those which relate to the fiscal domain of the Panchayats, should not overlap as between the three levels. In fact, appropriate functional, organizational and financial linkages among the three levels wherever necessary, need to be built into the system. States have to ensure that there is '*Co-operative Panchayat System*', analogous to '*Co-operative Federalism*', under which each level of Panchayats while enjoying their designated functional autonomy in decision-making process, should also strive to ensure that the relations and linkages among the different levels are mutually-reinforcing in a harmonious manner for the overall welfare of the rural people.

Third, the State Government which, in the ultimate analysis, gave birth to the Local Government institutions in their respective States, can not throw away their '*Babies*' with soap water. As a caring and loving mother of these institutions, the States have the moral responsibility to nurture their '*Babies*', feeding them nutritiously till the latter develop their own 'stamina'. Panchayats should not therefore, be viewed as '*rival*' institutions but as '*Babies*' clinging to their mother who teaches or is expected to teach them how to behave, shoulder responsibilities, wield power, earn their livelihood and sustain themselves in the long run. Viewed in this context, the State Government has not only a promotional role but also an advisory and guiding role to play with a view to ensuring that the Panchayats would 'grow' on the expected and desirable lines. Excessive State control over or excessive financial feeding of, the Panchayats may prove to be counter-productive to the healthy growth of Local Government, and hence the State Government may have to be careful in ensuring that their '*Babies*' are not '*pampered*' or fed on a starvation diet.

We will now spell out our recommendations relating to the Internal Revenue Mobilization by the Panchayats. Some of these recommendations may appear to be a little radical. We must however admit that as desperate maladies

demand desperate remedies, we are guided by the consideration that the Panchayati Raj systems in the State, especially in its fiscal domain, urgently and greatly warrant changes in the broader and long-run interests of these institutions.

2.4.2 Tax on Lands and Buildings :

The existing *Tax on Lands and Buildings* while continuing as an Obligatory Tax of the *Gram Panchayats* in the State may consist capital value as the basis of assessment may be more relevant to town Panchayats and municipal areas than to smaller territorial jurisdictions in the rural areas. Moreover, in Chhattisgarh where 85 blocks out of a total of 146, and more than 50% of the 9820 *Gram Panchayats* are situated in Schedule -V areas, a substantial number of inhabited houses are *Kutchra* or semi-pucca in nature. Adoption of capital value in these localities may not yield any tolerable quantum of revenue worth the effort to the local exchequer. Similarly the annual rental value basis is less relevant where a majority of the houses are owner-occupied and do not have any rental value as very few houses, if at all, are let out for a nominal rent. Imputing rental value for several houses in sparsely-populated local jurisdictions in such situations appears to be less meaningful.

Despite statutory prescription of capital value as the basis of assessment for the *Tax on Lands and Buildings*, it is sad that in practice very few *Gram Panchayats* adhere to this basis. Even where the capital value basis is adopted, the taxable buildings are grossly under-assessed due to lack of appropriate guidelines on the manner of assessment from the State Government, and lack of requisite expertise as well as inclination on the part of *Gram Panchayat* functionaries to objectively assess the capital values of different buildings in the rural areas of the State. While a significant number of *Gram Panchayats* do not levy and/or collect even this Obligatory Tax, other Panchayats collect some token amount at a uniform flat rate from the owners of the taxable buildings. The field scenario indicates that by and large assessment of the tax on capital value basis has been rendered a mere statutory exercise on paper.

Against this backdrop, we are convinced of the need to bring about a few reforms in the basis of assessment for the ***Tax on Lands and Buildings***. Accordingly, we recommend that the State Government *may take necessary action to amend the relevant statutory provisions providing for 'classified plinth area' basis for the tax on buildings to be levied by the Gram Panchayats*. Such a basis of assessment, in place of the existing capital value basis, may be adopted in the following manner.

- (1) The State Government, to start with, may define the terms 'building', 'plinth area', 'buildings used partly for commercial purposes', 'floor' of a building '*Kutcha / semi-pucca / pucca building*', etc., in the statutory rules or statute itself.
- (2) The tax on Buildings may be levied on the owner. If the owner's whereabouts are not known, it should be lawful for the ***Gram Panchayat*** to collect the tax from the occupier of the building who will be entitled to recover the tax so paid from the owner concerned later.
- (3) All residential buildings which are *Kutcha* in nature whose plinth area is not more than a prescribed size may be exempt from the tax.
- (4) Each ***Gram Panchayat*** may be required to submit to the CEO of the ***Janpad Panchayat*** concerned each year an updated list of all buildings, including *Kutcha* houses, in each of its wards, along with the particulars relating to the nature of the building, details of its owner, the use to which each building is put in part or in full, and the number of its floors.
- (5) The CEO of each ***Janpad Panchayat*** may be instructed to arrange for the physical verification of a sample of at least 25 % of the buildings included in the list submitted by the ***Gram Panchayats*** in his Block through his officials. The inventory of buildings in each ***Gram Panchayat*** may be certified as 'correct' or 'correct with modifications', by the Sarpanch as well as the designated block-level official after the 'test check' is completed by them.

The certified 'list of buildings' will be displayed on the notice board of the **Gram Panchayat** inviting objections to the contents from the owners of buildings, within a week. The objections, if any, received from the owners may be considered by a Block-level official nominated by the CEO of the **Janpad Panchayat** and the Sarpanch, and where necessary the relevant columns modified by them. The List of the Buildings in the **Gram Panchayat** area will then be finalised and duly certified by the CEO of the **Janpad Panchayat** and the Sarpanch. A copy of these certified lists may be supplied to the **Gram Panchayat** concerned before the final 'List' is submitted to the CEO of the **Zila Panchayat**.

- (6) Each **Gram Panchayat** would then be required to prepare and maintain a separate register for Building Tax Assessment for the year 2007-08 in which all the buildings figuring in the List of Buildings should find a place, duly classified into pucca, semi-pucca and *Kutch*a buildings each of which is again further classified into residential, semi-commercial and commercial categories, depending upon the use to which the building is put. Next, all the taxable buildings classified as pucca and semi-pucca may again be classified / divided into buildings 'only with ground floor', and 'buildings with one or more floors over the ground floor'.
- (7) The State Government may prescribe appropriate minimum and maximum rates for each category of buildings within which each **Gram Panchayat** will enjoy unfettered freedom to fix its own rates to each category of taxable buildings on the basis of its plinth area. An illustrative classification of taxable buildings, along with minimum and maximum rates may be seen from **Table No. 2.27**.
- (8) Each **Gram Panchayat** may forward a copy of its Resolution fixing its Own Tax Rates for each category of buildings in their jurisdiction, to the CEO of **Janpad Panchayat** to work out the actual tax amount due from each tax payer. The CEO of the **Janpad Panchayat** will assess the amount of tax due from each tax payer in the **Gram Panchayat** and forwards the list to the Sarpanch of the **Gram Panchayat** who, in turn, will have to ensure that the tax assessed on each building is fully collected and retained for use of his **Gram Panchayat**.

- (9) The Sarpanch and all members of the ***Gram Panchayat*** may be collectively held responsible for gross neglect of their duty in extending co-operation to the Assessment Officer or in collecting the tax. In case of persistent and willful default in collecting at least 70% of the tax demand, current and arrear, continuously for a period of 3 years, the CEO of the ***Janpad Panchayat*** may report such instances to the CEO of the ***Zila Panchayat*** for initiating disciplinary action against the ***Gram Panchayat*** concerned.
- (10) All buildings except buildings belonging to the State and Central Governments, Panchayats at all the three levels, specified categories of *Kutcha* buildings, buildings used for religious, educational and charitable purposes for the use of which no rent or fee is charged, should be brought under the purview of the tax on buildings.
- (11) The State Government may do well to divest the ***Gram Panchayats*** of the power to assess the tax on Buildings and Lands in their respective local jurisdictions, on their own. Valuation of buildings and non-agricultural lands in a Local Government jurisdiction should be conducted by trained officials who are independent of the influence of the Local Government functionaries concerned. Therefore, we recommend that *the State Government may create a separate district cadre of 'Panchayat Tax Officers' (PTOs) of the rank of a Dy.CEO of a Janpad Panchayat, and keep them under the administrative control of the CEO of the Zila Panchayat.* In this context, we recommend that the State Government may emulate, with certain modifications where needed, the practice in **AP** where general revaluation of houses in the ***Gram Panchayats*** is conducted by Revision Officers who work under the administrative control of the District Collector.
- (12) General Revaluation of all taxable lands and buildings may be done by the PTOs in each ***Gram Panchayat*** for every three years. In other words, one-third of the ***Gram Panchayats*** in each district would be covered each year so that all Panchayats would get covered in a period of 3 years. The cycle again starts with a ***Gram Panchayat*** going for revaluation or remeasurement of the Buildings and Lands situated in it every fourth year. ***Table No. 2.28*** indicates that every year commencing from 2007-08 one-third of the total no. of ***Gram Panchayats*** in the State could be covered by 67 PTOs.

The Commission arrived the figure of requirement of 67 to 70 officials for this purpose on the assumption that on an average, an officer would be able to cover around 50 **Gram Panchayats** in a year. Assuming that the average number of days that would be required by a PTO to complete his work in a **Gram Panchayat** is three days, he would be required to spend 150 days in a year in the **Gram Panchayats** allotted to him. As the job of the PTO involves physical measurement of the plinth area of sample private buildings and vacant lands, and checking the veracity of the 'inventory of the lands and buildings submitted by the **Gram Panchayat** concerned, he needs little time to conduct and complete his work in a **Gram Panchayat**, with the co-operation and help of the **Gram Panchayat** functionaries concerned.

- (13) Although the general revaluation of all taxable buildings in all the **Gram Panchayats** in a district is to be completed in a cycle of three years, initially for conducting the sample survey of buildings in all the **Gram Panchayats** in the State within a period of three months, about 200 officials may be needed. The State Government may order deployment of the block-level officials working under the CEOs of **Janpad Panchayats** purely for this *ad hoc* purpose.

We therefore recommend that the State Government may create a separate cadre of PTO who may be allotted to each district in proportion to the number of Gram Panchayats in the district to work under the administrative control of the CEO of the Zila Panchayat. They may be drawn from the surplus staff of the other development departments of the State Government or selected, from amongst the existing Panchayat Karmis who are graduates, through a written and oral examination. We further recommend that the salaries and allowances of the PTOs should be met by the State Government alone. The additional financial commitment that may be involved for the State Government where these officials are directly recruited is estimated to be of the order of Rs.95 lakhs per year in 2007-08 (gross salary of Rs.10,000/- per month plus TA and DA of Rs.15,000/- per year per PTO excluding his terminal benefits x 70 posts). From 2008-09 & 2009-10 this requirement may need to be increased by 10% each year.

2.4.3 Civic Service Tax :

Each *Gram Panchayat* may be required to provide certain basic civic facilities to the people in the rural areas on a regular basis. While the capital cost involved in this regard needs to be met by the resources that may flow to it under different dispensations from the State and/or Central government, the *Gram Panchayat* may be required to meet the O&M cost of these services by imposing an additional tax at the minimum rate of 50% of the *Tax on Lands and Buildings*. The service tax is meant to defray, in part or in full, the expenditure that would be involved in maintaining the civic services like sanitation, drainage, lighting of streets and public places, and drinking water supply whose benefits accrue to all residents of the *Gram Panchayats*. This tax is different from the ‘fees’ that a *Gram Panchayat* may levy for providing services like private piped water connections to individual houses, scavenging services to individual private houses, etc. The service tax is a community-oriented tax and is not individual-specific.

When a single tax for the O&M of basic civic services is introduced, separate provisions relating to taxes on private latrines, light tax and water rate, in Schedules-I and II may have to be deleted from the Act of 1993.

2.4.4 Advertisement Tax :

The Commission recommends that the Gram Panchayats may be granted the discretionary power to levy a tax on advertisements other than in the newspapers. Every person who erects, exhibits, fixes or retains upon or over any land, building wall, hoarding or structure, any advertisement of commercial nature or who displays any advertisement to public view in any manner whatsoever in any place whether public or private, may be required to pay on every advertisement so erected, fixed, retained or displayed to public view, a tax calculated at such rates as may be fixed by the State Government. However, advertisements or notices of (i) a public meeting; or (ii) an election to the Union and State legislatures, Panchayats of any level; or (iii) candidature in respect of such election may be exempt from the tax.

The State Government may issue detailed guidelines to the **Gram Panchayats** on all relevant aspects of administration of this tax by them, and may prescribe the maximum and minimum rates for the tax.

2.4.5 Temporary Tax For Special Works Of Public Utility :

*The Commission recommends that application of this temporary tax for special works of public utility may be confined to **Gram Panchayats** in non-tribal areas.*

When a **Gram Panchayat** in a non-tribal area resolves to levy any such tax, the resolution containing the details of the total estimated cost, location of the work, the rate at which the additional tax on houses / buildings is proposed to be levied, the source of funding the balance of the estimated cost, etc., may be placed before the Gram Sabha for its approval. The **Gram Panchayat** may then forward its Resolution and the minutes of the Gram Sabha approving the proposal of the **Gram Panchayat**, to the CEO of the **Janpad Panchayat** concerned to ensure that the total building tax liability of each owner of the taxable building in the Panchayat is assessed by his officials. Also, *we recommend that the matching share of the peoples' contribution in respect of this additional tax on buildings for works of public utility may be reduced from the existing 50% to 40%.*

2.4.6 Theatre Tax (Show Tax) :

The tax on theatres, theatrical performances and other performances of amusement whose levy is mandatory for each **Janpad Panchayat** is not being levied by them in most cases in practice. This 'show/exhibition tax' is also not capable of yielding significant revenue to the **Janpad Panchayats** due to lack of collection staff and existence of a very few cine theatres in the Panchayat areas in the State.

In regard to this tax, the Commission would like to make three recommendations. First, *the theatre tax on cinematographic exhibitions may be levied by the **Janpad Panchayats**, and the tax on all non-cinematographic exhibitions or performances may be assigned to the **Gram Panchayats**.* Secondly, once a **Janpad**

Panchayat fixes its tax rate on cinematographic exhibitions, the same may be communicated to the *Gram Panchayat(s)* in whose jurisdiction the cine theatres are situated. *Gram Panchayat* concerned may be required to collect the tax at the rate so fixed by the *Janpad Panchayat* concerned, and remit the proceeds of the tax to the *Janpad Panchayat* every month after deducting 50% of the gross proceeds of the tax. Thirdly, the tax rates which were prescribed for the various types of performances or exhibitions may be revised upwards as suggested in **Table No. 2.29**. Finally, State Government may redesignate this tax as 'Show Tax' or 'Exhibition Tax', as the word 'Theatre' may not appear to be appropriate to all types of taxable performances or shows.

2.4.7 Levy Of Gram Panchayat Taxes By Janpad Panchayat :

If any *Gram Panchayat* persistently makes default in properly exercising its revenue-raising powers relating to its mandatory levies, we recommend that *the CEO of the Janpad Panchayat concerned may be required to exercise the powers of the Gram Panchayat*. The CEO may be empowered to require the Secretary of the *Gram Panchayat* concerned to levy and / or collect the mandatory levies of the *Gram Panchayats*, and credit 90% of the proceeds so collected to the *Gram Panchayat* Fund. In all such cases, the matter may be referred by the CEO of *Janpad Panchayat* to the State Government or the prescribed authority to initiate action under Section 87 of the Panchayat Raj Act of 1993 against the *Gram Panchayat* concerned.

Similarly, if, at any time, it appears to the CEO of the *Zila Panchayat* concerned that specified Panchayats are levying the tax and non-taxes in their respective localities at rates lower than what could be considered reasonable and feasible, he may be empowered to 'advise' the *Gram Panchayat(s)* concerned to increase the rates of their specified sources of own revenue. In all such cases, *Gram Panchayats* concerned may seriously consider the 'advice', and do their best to take further necessary action in the matter.

On the same analogy, where it appears to the CEO of the *Zila Panchayat* that a *Janpad Panchayat* is not adhering to the statutory requirement of levying any tax or non-tax whose levy is mandatory for it, he should immediately fix a date before which the *Janpad Panchayat* concerned is required to impose the levy. In case the *Janpad Panchayat* is found to indulge in persistent default, the matter may be referred to the State Government or the prescribed authority to take necessary action against the *Janpad Panchayat* in terms of Section 87 of the Act of 1993. In all such cases where the *Janpad Panchayat* fails to impose and collect its *Obligatory Levies*, the CEO of the *Zila Panchayat* may be empowered to require the CEO of the *Janpad Panchayat* to impose and arrange for its credit to the *Janpad Panchayat* fund concerned within a specified period.

2.4.8 Market Fees :

The Commission carefully considered the existing statutory provisions relating to the market fees which is included as one of the *Obligatory Levies* of the *Gram Panchayats* in the State, and makes the following recommendations for improving the revenue productivity of this source of revenue for the *Gram Panchayats*. In the first place, where a *Gram Panchayat* owns or controls any specific market place with a RCC or asbestos roof, the plinth area of the place may be divided into a few parts, and each part leased out to private merchants/traders for a maximum period of one year on considerations of a refundable security deposit and a fixed monthly rent. The State Government may, keeping in view the prevailing price level, fix minimum and maximum rates for leasing out the specified market area on a monthly basis to the merchants/traders in terms of physical units of measurement like ‘for every one square meter or part thereof’. In other words, where a *Gram Panchayat* owns or controls any market area with its parts enclosed by walls and/or by a roof, the *Gram Panchayat* may be empowered to lease out such parts of the market area for a maximum period of one year.

Second, for the use of a part of the ‘open’ area in a designated market place owned or controlled by the *Gram Panchayat*, the vendors may be required to pay a specified fees on the basis of the extent of the market place occupied by them

on each day. **Gram Panchayat** concerned may privatize collection of this fees to private individuals by open auction.

Third, **Gram Panchayats** may be required to levy and collect a market fees from the traders or merchants whose premises are owned by private individuals.

Finally, the existing minimum and maximum rates prescribed by the government demand an upward revision by at least 100%.

2.4.9 Other Sources Of Non-Tax Revenue Of Gram Panchayats :

*The Commission recommends that the existing specific rates in respect of the following sources of revenue of the **Gram Panchayats** may be revised as indicated in **Table No. 2.30**.*

2.4.10 Penalties And Deterrents :

As regards the disincentives or deterrents, the State Government may make it very clear to the **Gram Panchayats** that, in the event of their total or persistent default in performing their mandatory duty of levying and collecting their Mandatory Taxes, the Panchayats concerned would attract any of the following penalties, (a) non-release of SFC grants and other revenue transfers until the latter mend themselves and comply with the statutory obligations or executive instructions of the State Government within a specified period; and/or (b) dissolution of the **Gram Panchayat** for its persistent failure to levy and collect its Mandatory Taxes and non-taxes; and/or (c) removal of the Sarpanch from office for his failure where he is declared the executive authority of the **Gram Panchayat**; and/or (d) disqualifying the Sarpanch and the members of the **Gram Panchayat** concerned from being chosen as a Sarpanch/member of a Panchayat for a period of 6 years; and/or (e) initiating proceedings of recovery of the legitimate revenue that was left uncollected against the Sarpanch and the Members of the **Gram Panchayat** concerned. Moreover, the State Government may stipulate that (i) no **Gram Panchayat** can reduce any of its tax or non-tax rates without obtaining the previous approval of the government. (ii) If the tax collections in any

year get reduced vis-à-vis the corresponding figure of the previous year, the **Gram Panchayat** concerned must explain the reasons thereof to the government; (iii) tax and non-tax rates should be revised upwards for every five years by the **Gram Panchayats**; and (iv) **Gram Panchayats** should achieve an annual increase of at least five per cent in their internal revenue.

2.5.0 Review Of Internal Resource Mobilization Of Janpad Panchayats And Zila Panchayats :

2.5.1 Though the Panchayat Raj Act, 1993 assigned to the **Janpad Panchayats** the powers to levy a tax on theatres, and a development tax on agricultural land, initiatives by these Panchayats in this direction are almost absent in the State.

2.5.2 As for the show/exhibition tax termed as 'Theatre tax' by the statute, this tax can really be levied only on cinematographic exhibitions by the **Janpad Panchayats** and collected by the **Gram Panchayats**. In Para 2.4.6 we had already dealt with this tax. We repeat here our earlier recommendation that the relevant statutory and other legal provisions relating to this theatre tax be amended in such a way that this tax on all cinematographic exhibitions is compulsorily levied by the **Janpad Panchayats** and the tax on all non-cinematographic exhibitions is levied by the **Gram Panchayats**. **Gram Panchayats** may be required to collect the tax levied by the **Janpad Panchayats** and transfer 50% of the gross proceeds thereof to the latter.

Despite this power to levy a show/exhibition tax on each show of entertainment or amusement, we believe that the revenue that may accrue from further exercise of their revenue powers by the Gram and **Janpad Panchayats** may not be significant.

2.5.3 In regard to the power to levy a 'development tax' on agricultural lands, this power is virtually not exercised by the **Janpad Panchayats** largely due to their reluctance to court the displeasure of the politically powerful landed gentry. Moreover, the rules governing this levy do not specify the mode and rate (s) of this tax on lands used for floriculture, sericulture, pisciculture, horticulture, etc. Nevertheless, we have to observe that this tax remained unutilised by the **Janpad Panchayats** and is confined only to the statute book. We therefore feel that all land related taxes can be levied and

collected only by the State Government but not by the Panchayats in the rural sector. Accordingly, as stated in the next chapter, we recommend deletion of this tax from the list of *Janpad Panchayat* taxes.

- 2.5.4 The fate of other sources which can be tapped by the *Janpad Panchayats* like fees for grant of licenses or permission granted by these Panchayats under the Panchayati Raj Act, 1993 or for use and occupation of lands or other properties vested in or maintained by them is however not very different from the two tax powers granted to these intermediate Panchayats.
- 2.5.5 The *Zila Panchayats* in the State which are endowed with the power to increase the normal land cess being levied and collected by the State Government from the existing rate of the 0.50 to Rs.10 for every rupee of land revenue also provided to be a futile statutory exercise, as these Panchayats also do not invite hostility from the agricultural land owners of their district. In this connection, we have to note that taxation in a democratic polity has political limits, and this is particularly true of taxes on agricultural lands in the rural sector where some tax powers are assigned to the elected Panchayats.
- 2.5.6 In short, we should observe that internal revenue *Mobilization* by the Janpad and *Zila Panchayats* in the state is virtually absent. These institutions subsist entirely on infusions of state-aid in the form of assigned revenues and grants-in-aid. Composition of resources of *Janpad Panchayats* may be seen from **Table No. 2.31** (also see Chapter –4).
- 2.5.7** It may be seen from **Table No. 2.31** that IRM by the *Janpad Panchayats* accounted for a mere 0.73 % of the total receipts of the *Janpad Panchayats* in the state in 1999-2000, though its share has gone upto 1.26 % in 2003-04. This 'revenue' largely constitutes the administrative and other miscellaneous receipts including the interest receipts on their funds with the banks. Nevertheless, in the context of existing fiscal devolution, the *Janpad Panchayats* act more like poor offices receiving funds for and disbursing them to the *Gram Panchayats*. The share of state aid in the form of assigned revenues and grants in their total annual receipts is as large as 99 % in the state.

2.5.8 Nevertheless, we should observe that our commission did not have access to information relating to the volume of funds received by the *Janpad Panchayats* for their use, and the quantum of funds that are received from the ZP/government for further distribution to the *Gram Panchayats*. This prevented us from arriving at the net state assistance that has actually gone into the coffers of the *Janpad Panchayats* over which the Panchayat as a corporate body, has full control regarding the application of this funds for purposes decided by it. Therefore, if the figures relating to total grants received by the *Janpad Panchayats* funds for their own use as well as for further distribution to *Gram Panchayats*, the funds received from *Zila Panchayats* find their entries in the expenditure books of the ZP as well as the receipts register of the JPs. Again, if the funds received by the JP from the government/ZP consist of funds meant for both JP and GPs, the amounts involved would get exhibited under the *Janpad Panchayat* expenditure and the *Gram Panchayats*' receipts. As long as the receipts of either a ZP or a JP consist of amounts meant for the exclusive use of the ZP/JP as well as for further distribution to JPs/GPs, double accounting of the aggregate receipts and expenditure is likely to take place. Using such aggregates in the absence of disaggregated data would distort the financial support the various levels of Panchayats are receiving from external sources.

2.5.9 The various sources of revenue of the *Zila Panchayats* according to their size and share in the total receipts of these Panchayats for the three-year period 2001-02 to 2003-04 may be seen in Chapter –4. A summarized version of these various components of *Zila Panchayat* receipts for the entire state for two years 2001-02 and 2003-04 is presented in **Table No. 2.32** which shows that the *Zila Panchayats* in the state did not have any internal revenue worth their inclusion in the table. In other words, the *Zila Panchayat* receipts consist of assigned revenues and grants largely meant for further distribution to the Janpad and *Gram Panchayats* in the state.

2.6.0 Suggested Sources Of Revenue For The *Janpad Panchayats* And *Zila Panchayats* :

2.6.1 Additional Tax on Lands and Buildings :

We recommend that each *Janpad Panchayat* may be statutorily required to levy an additional tax ranging from 50 % to 200 % of the principal tax on Buildings and Lands leviable by the *Gram Panchayats* (other than the service tax) in *Gram Panchayats* which are situated within a radius of 10 km. from the territorial boundaries of such municipal corporations and/or municipality as may be notified by the State Government. *Gram Panchayat* areas which attract this additional tax may be grouped by the State Government municipal institution-wise, and minimum and maximum rates for each group may be prescribed by the State Government for this tax.

Once a *Janpad Panchayat*, by resolution, fixes its rate for this additional tax and communicates the same to the *Gram Panchayats* notified by the State Government, it should be mandatory for such *Gram Panchayats* to levy and collect this additional tax. Each *Gram Panchayat* which is required to levy this additional tax may be allowed to retain 50 % of the gross proceeds of this additional tax for their use, and transfer the balance every half-year to the *Janpad Panchayat* concerned.

The rationale of this recommendation is that with growing urbanization, and inflationary price-rise, real estate values in the rural areas surrounding the municipal areas have been constantly rising resulting in unearned incomes to the owners of such properties. With a view to curb speculation in real estate and to mop up a part of the unearned incomes of the owners of properties accruing to them entirely due to development process, it is necessary to subject the immovable properties situated within a specified distance from the urban Local Government units to higher taxation *vis-à-vis* those situated in purely rural areas.

2.6.2 Show/Exhibition Tax On Cinematographic Exhibitions :

As recommended by us in para 2.4.6, the *Janpad Panchayats* may be compulsorily required to levy a 'show/exhibition tax' at the minimum rate of Rs.15 and a maximum rate of Rs.30 per cinematographic exhibition on the managers/proprietors of the cinema shows in their respective jurisdiction. The tax would have to be collected by the *Gram Panchayats*, and transfer 50 % of the gross proceeds thereof to the *Janpad Panchayat* concerned.

2.6.3 We have dealt with the 'development tax' and the 'increased cess on land revenue' in the next chapter where we recommended deletion of 'development tax' from the list of *Janpad Panchayat* taxes. Also we recommended levy of the normal land cess as land revenue at 500 % by the State Government itself, and transfer the gross proceeds of the land revenue and the land cess to the District Panchayati Raj Fund. Hence, the powers granted to the Janpad and *Zila Panchayats* for suggesting an increase in the rate of the normal land cess under the relevant Sections of the Panchayati Raj Act 1993 need to be withdrawn by approximately amending the Act.

2.6.4 At present, the Act of 1993 provides that the duty imposed under the Indian Stamp Act, 1899 on instruments relating to sale, gift or mortgage of immovable property situated within the Block be increased by one per cent on the value of such property or in the case of mortgage on the amount secured by the instrument (Sec.75). This extra stamp duty is collected along with the principal duty by the State Government, and the proceeds thereof credited initially to the State Government and a grant equivalent to the revenue from the additional stamp duty is paid to the *Janpad Panchayats* later.

The Commission, after careful consideration, recommends that the *Janpad Panchayats* be empowered to levy a surcharge of not exceeding 50 % on the amount of the additional extra stamp duty, in their respective local jurisdictions. Similarly, the *Zila Panchayats* may be empowered to require the State Government to levy the surcharge on all transfers of immovable property in their respective rural area of the district or specific parts thereof upto 100 % of the revenue from the additional stamp duty.

Once a *Janpad Panchayat* or *Zila Panchayat*, by resolution, requests the State Government to levy and collect the surcharge on additional duty on transfers of immovable properties in their respective territorial jurisdictions at a specific rate, the State Government should compulsorily levy the surcharge and arrange for the transfer of 95 % of its gross proceeds thereof to the Panchayat (s). The district-level officials of the Commercial Taxes Department may transfer the net proceeds of the surcharge levied by *Zila Panchayats* to the *Gram Panchayats*, *Janpad Panchayats* and *Zila Panchayat* concerned. If the surcharge is levied only by specific *Janpad Panchayats*, the revenue from the surcharge may be transferred to the *Janpad Panchayat* and the *Gram Panchayats* within the Block in the ratio of 50:50 respectively. The inter se distribution among the *Gram Panchayats* being made. In a situation where both the *Janpad Panchayat* and *Zila Panchayat* resolve to levy the surcharge, the State Government may adopt the rate of the surcharge suggested by the *Zila Panchayat* only.

2.6.5 Surcharge on State Excise Duty :

Janpad and Zila Panchayat may be empowered to levy a surcharge on State Excise Duty at a rate not exceeding 10 per cent, in their respective jurisdictions for their own use. When a Janpad Panchayat or Zila Panchayat, by resolution, requests the State Government that a surcharge on excise duty be levied in their Block or rural area of the districts as the case may be, the State Government should be required to invariably levy the surcharge at the suggested rate and collect the same, along with their principal duty in the said areas. The State Government should, in all such cases, transfer 90 per cent of the gross proceeds of the surcharge to the Janpad or Zila Concerned. However, in order to avoid the problem of concurrent jurisdiction over the power to levy the surcharge, in all situations where the Zila Panchayats and one or two Janpad Panchayats make a request for the levy of a surcharge, the resolution of the Zila Panchayat alone may be taken into consideration by the government. Moreover, when a surcharge is levied by the State Government at the instance of a Zila Panchayat resolution, the net proceeds of the surcharge (90%) may be distributed between the Zila Panchayat, and all the Janpad Panchayats in the district in the ratio of 20:80. Inter se distribution of the share of Janpad Panchayats can be made on a per

capita basis. Further, where individual Janpad Panchayat alone make a request for the levy of a surcharge in their respective jurisdictions, the State Government may offer an incentive grant for the IRM efforts of these Panchayats, equivalent to 50 per cent of the net proceeds of the surcharge on excise duty to the Janpad Panchayat concerned.

2.6.6 Additional Cess on Land Revenue :

We have recommended in the next chapter that the existing statutory land cess levied at Re0.50 per rupee of land revenue be increased to Rs. 2.50. in this connection, we further recommend that the Zila Panchayats in the State be given the power to increase the land cess from Rs. 2.50 upto Rs. 10 per rupee of land revenue, leviable either in the entire rural area of the district or any part(s) thereof. The State Government may offer a matching grant upto a maximum extent of 150 per cent of the collections from the additional land cess to the Zila Panchayats which exercise this power of levying the additional land cess. The State Government may also transfer 90 per cent of the gross proceeds of the additional land cess to the Gram Panchayats, Janpad Panchayats and the Zila Panchayat in the ratio of 5:3:2 respectively. Inter se distribution among the individual Janpad and Gram Panchayats can however be made on population basis. Revenue received by the Panchayats at different levels from this sources should however form part of their general/untied funds of the Panchayats concerned.

Table No. 2.1
Rate Of Tax On Lands And Buildings

S.No.	Description	Minimum	Maximum
1.	On <i>Building</i> of Capital Value Exceeding Rs.6,000/- but Not Exceeding Rs.12,000/-.	Re.0.20 Per Rs.100 of The Capital Value or Fraction Thereof.	Re.0.30 Per Rs.100 of The Capital Value or Fraction Thereof.
2.	On <i>Building</i> of Capital Value Exceeding Rs.12,000/-.	Re.1.00 Per Rs.500 of The Capital Value or Fraction Thereof.	Rs.1.50 Per Rs.500 of The Capital Value or Fraction Thereof.

Table No. 2.2
Rates Of Tax On Professions, Trades, Arts Or Callings

Annual Income (Rs.)	Minimum (Rs.)	Maximum (Rs.)
11,000 to 15,000	100	200
15,001 to 20,000	150	300
20,001 to 30,000	200	400
30,001 to 40,000	300	600
40,001 to 50,000	450	900
More than 50,000	650	1400

Table No. 2.3
Minimum And Maximum Limits Prescribed For Fee On Registration Of Animals Sold

S.No.	Animal Sold	Minimum Fee (Rs.)	Maximum Fee (Rs.)
1.	Pig, ass and calf	3	20
2.	He-buffalo, bullock, cow, horse and mare	5	25
3.	She-buffalo, elephant and camel	10	30

Table No. 2.4
**Prescribed Rates Of Fees
 For Use Of Sarais, Dharmashalas, Etc.**

S.No.	Item	Rate Of Fee (Rs.)
1	Verandah	0.50 per day
2	Small Room (3 x 3 metres)	2.00 per day
3	Big Room (more than 3 x 3 metres)	4.00 per day
4	Room with furniture (chairs, tables & cot only)	8.00 per day
5	Encamping Ground alone 3 x 3	0.30 per day
6	Slaughter House	2.00 per animal

Table No. 2.5
**Tax On Persons Practicing
 The Calling Of Buyer, Broker, Commission Agent, Etc.**

S.No.	Item	Rate Of Tax Per Year (Rs.)
1.	General buyer, broker or commission agent or cattle, cotton grain and oil seed broker	25.00
2.	Miscellaneous commodities broker	10.00
3.	Weighman or measurer	5.00

Table No. 2.6
Prescribed Tax Rates For Theatre Tax

S.No.	Nature Of Performance	Minimum Per Show (Rs.)	Maximum Per Show (Rs.)
1.	Cinema	10	20
2.	Drama, Circus	7	15
3.	Carnival or Fete, Tamasha, Wrestling performance	5	10
4.	Any other performance of amusement	3	5

Table No. 2.7
Composition Of Own Revenue (IRM) Of 2728 Select Gram Panchayats
(1999-2000 & 2003-2004)

Sl. No.	District	No. Of GPs Reporting	Revenue From Obligatory/Compulsory Taxes And Fees (Rs.)													
			Tax on Lands & Bldgs.		Latrine Tax		Light Tax		Profession/Trade Tax		Animal Reg. Fee		Market Fees		Total	
			1999-2000	2003-04	1999-2000	2003-04	1999-2000	2003-04	1999-2000	2003-04	1999-2000	2003-04	1999-2000	2003-04	1999-2000	2003-04
1	Bastar	167	28770	23296	0	0	3348	1744	2100	2220	29388	18920	380303	418932	443909	465112
			(172)	(139)			(20)	(10)	(13)	(13)	(176)	(113)	(2277)	(2509)	(2658)	(2785)
2	Bilaspur	254	70184	158881	6000	0	20423	24626	5389	6914	102211	671830	1097390	1769321	1301597	2631572
			(276)	(626)	(24)		(80)	(97)	(21)	(27)	(402)	(2645)	(4320)	(6966)	(5124)	(10361)
3	Dantewada	49	2013	1248	0	0	0	3135	645	333	181208	175180	0	49850	183866	229746
			(41)	(25)			(64)	(13)	(7)	(3698)	(3575)		(1017)	(3752)	(4689)	
4	Dhamtari	141	60792	33431	2844	2480	156409	102021	72445	53780	78246	114034	503906	773099	874642	1078845
			(431)	(237)	(20)	(18)	(1109)	(724)	(514)	(381)	(555)	(809)	(3574)	(5483)	(6203)	(7651)
5	Durg	422	239302	290564	42377	98444	515991	236604	157418	156759	827778	627603	2061705	2961879	3844571	4371853
			(567)	(689)	(100)	(233)	(1223)	(561)	(373)	(371)	(1962)	(1487)	(4886)	(7019)	(9110)	(10360)
6	Janjgir-Champa	98	22481	20737	0	0	7672	6475	4226	13973	84825	103782	100649	106751	219853	251718
			(229)	(212)			(78)	(66)	(143)	(1027)	(866)	(1059)	(1027)	(1089)	(2243)	(2569)
7	Jashpur	34	17267	19778	0	0	2000	30000	50	55	830	400	156150	155240	176297	205473
			(508)	(582)			(59)	(882)	(1)	(2)	(24)	(12)	(4593)	(4566)	(5185)	(6043)
8	Kanker	100	42683	7485	3850	2750	25583	73616	0	0	17812	10827	184110	456596	274038	551274
			(427)	(75)	(39)	(28)	(256)	(736)			(178)	(108)	(1841)	(4566)	(2740)	(5513)
9	Kawardha	97	72257	107814	0	0	11586	17125	2095	3065	48534	35910	380554	465855	515026	629769
			(745)	(1111)			(119)	(177)	(22)	(32)	(500)	(370)	(3923)	(4803)	(5310)	(6493)
10	Korba	122	42728	76515	0	0	2490	60	0	0	24580	33719	429825	694111	499623	804405
			(350)	(627)			(20)	t			(201)	(276)	(3523)	(5689)	(4095)	(6594)
11	Koriya	63	1001	0	0	0	0	6394	3476	23470	1000	179263	67564	210128	72040	
			(16)				(101)	(55)	(373)	(16)	(2845)	(1072)	(3335)	(1144)		
12	Mahasamund	343	376914	682216	1	450	120861	131747	69555	80408	802622	72368	474372	946525	1844325	1913714
			(1099)	(1989)		(1)	(352)	(384)	(203)	(234)	(2340)	(2126)	(1383)	(2760)	(5377)	(7495)
13	Raigarh	115	127638	128902	1080	4633	40859	43172	21950	32180	23256	9078	159081	250916	373864	468881
			(1110)	(1121)	(9)	(40)	(355)	(375)	(191)	(280)	(202)	(79)	(1383)	(2183)	(3251)	(4077)
14	Raipur	277	157992	187691	2784	0	222197	205365	94507	148374	241811	186669	1134849	1436742	1854140	2164841
			(570)	(678)	(10)		(802)	(741)	(341)	(536)	(873)	(674)	(4097)	(5187)	(6694)	(7815)
15	Rajnandgaon	300	103242	107460	975	2510	169943	122617	97348	161159	178038	206531	1008777	1547486	1558323	2147763
			(344)	(358)	(3)	(8)	(566)	(409)	(324)	(537)	(593)	(688)	(3363)	(5158)	(5194)	(7159)
16	Surguja	146	4849	4680	0	0	10322	9294	1096	1578	16330	15265	304795	358692	337392	389509
			(33)	(32)			(71)	(64)	(8)	(11)	(112)	(105)	(2088)	(2457)	(2311)	(2668)
Total		2728	1370113	1850698	59911	111267	1309684	1007601	535218	664274	2680939	2283116	8555729	12459559	14511594	18376515
			(502)	(678)	(22)	(41)	(480)	(369)	(196)	(244)	(983)	(1078)	(3136)	(4567)	(5320)	(6977)

Contd...Table No. 2.7

Sl. No.	District	Revenue From Optional Taxes & Fees (Rs.)		Total Own Tax (Rs.) (Obligatory & Optional Levies)		% Change In 2003-04 Over 1999-2000			Other Non-Tax Revenue (Rs.)			Total Own Resources (Rs.)		
		1999-2000	2003-04	1999-2000	2003-04	Obligatory Levies	Optional Levies	Total	1999-2000	2003-04	% Change In 2003-04 Over 1999-2000	1999-2000	2003-04	% Change In 2003-04 Over 1999-2000
1	Bastar	297166 (1779)	378605 (2267)	741075 (4438)	843717 (5052)	4.78	27.41	13.85	1390006 (8323)	877915 (5257)	-36.84	2131081 (12761)	1721632 (10309)	-19.21
2	Bilaspur	820590 (3231)	1463403 (5761)	2122187 (8355)	4094975 (16122)	102.18	78.34	92.96	1557156 (6131)	5269089 (20744)	238.38	3679343 (14486)	9364064 (36866)	154.5
3	Dantewada	2590 (53)	41929 (856)	186456 (3805)	271675 (5544)	24.95	1518.88	45.71	115990 (2367)	323208 (6596)	178.65	302446 (6172)	594883 (12140)	96.69
4	Dhamtari	547083 (3880)	566038 (4015)	1421725 (10083)	1644883 (11666)	23.35	3.47	15.7	1068179 (7576)	1255251 (8902)	17.51	2489904 (17659)	2900134 (20568)	16.48
5	Durg	1485005 (3519)	1965643 (4658)	5329576 (12629)	6337496 (15018)	13.72	32.37	18.91	3244211 (7688)	4627907 (10967)	42.65	8573787 (20317)	10965403 (25984)	27.9
6	Janjgir-Champa	83301 (850)	93615 (955)	303154 (3093)	345333 (3524)	14.49	12.38	13.91	237271 (2421)	500561 (5108)	110.97	540425 (5515)	845894 (8632)	56.52
7	Jashpur	74874 (2202)	72555 (2134)	251171 (7387)	278028 (8177)	16.55	-3.1	10.69	133283 (3920)	584802 (17200)	338.77	384454 (11307)	862830 (25377)	124.43
8	Kanker	48111 (481)	87269 (873)	322149 (3221)	638543 (6385)	101.17	81.39	98.21	83628 (836)	271853 (2719)	225.07	405777 (4058)	910396 (9104)	124.36
9	Kawardha	149545 (1542)	287875 (2968)	664571 (6851)	917644 (9460)	22.28	92.5	38.08	84216 (868)	63741 (657)	-24.31	748787 (7719)	981385 (10117)	31.06
10	Korba	129906 (1065)	17472 (143)	629529 (5160)	821877 (6737)	61	-86.55	30.55	80920 (663)	370120 (3034)	357.39	710449 (5823)	1191997 (9770)	67.78
11	Koriya	3820 (61)	6150 (98)	213948 (3396)	78190 (1241)	-67.72	61	-63.45	119795 (1902)	72193 (1146)	-39.74	333743 (5298)	150383 (2387)	-54.94
12	Mahasamund	602828 (1758)	645812 (1883)	2447153 (7135)	3216526 (9378)	39.39	7.13	31.44	1259386 (3672)	2284600 (6661)	81.41	3706539 (10806)	5501126 (16038)	48.42
13	Raigarh	25931 (225)	94174 (819)	399795 (3476)	563055 (4896)	25.42	263.17	40.84	73118 (636)	122441 (1065)	67.46	472913 (4112)	685496 (5961)	44.95
14	Raipur	1069913 (3863)	1393695 (5031)	2924053 (10556)	3558536 (12847)	16.76	30.26	21.7	2954822 (10667)	3565310 (12871)	20.66	5878875 (21223)	7123846 (25718)	21.18
15	Rajnandgaon	984556 (3282)	1070487 (3568)	2542879 (8476)	3218250 (10728)	37.83	8.73	26.56	1839462 (6132)	3836331 (12788)	108.56	4382341 (14608)	7054581 (23515)	60.98
16	Surguja	665405 (4558)	151975 (1041)	1002797 (6868)	541484 (3709)	15.45	-77.16	-46	677281 (4639)	3452683 (23649)	409.79	1680078 (11507)	3994167 (27357)	137.74
Total		6990624 (2563)	8336697 (3056)	21502218 (7882)	27370212 (10033)	31.16	19.26	27.29	14918724 (5469)	27478005 (10073)	84.18	36420942 (13351)	54848217 (20106)	50.59

Note: Figures within the parentheses indicate average per sample Gram Panchayat. , t - trace

Table No. 2.8
**SHARE OF COMPONENTS OF INTERNAL REVENUE
 IN GROSS OWN REVENUE OF A SAMPLE GRAM PANCHAYATS (%)
 (1999-2000 to 2003-2004)**

Sl. No.	District	Tax On Lands & Buildings		Latrine Tax		Light Tax		Prof. / Trade Tax		Animal Reg. Fee		Market Fees		Optional Levies Of GPs		Other Non-Tax Revenue		Avg Own Revenue Of A GP (Rs.)	
		1999-00	2003-04	1999-00	2003-04	1999-00	2003-04	1999-00	2003-04	1999-00	2003-04	1999-00	2003-04	1999-00	2003-04	1999-00	2003-04	1999-00	2003-04
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Bastar	172	139	-	-	20	10	13	13	176	113	2277	2509	1779	2267	8323	5257	12761	10309
	%	1.35	1.35			0.16	0.10	0.10	0.13	1.38	1.10	17.84	24.34	13.94	21.99	65.22	50.99	100.00	100.00
2	Bilaspur	276	626	24	-	80	97	21	27	402	2645	4320	6966	3231	5761	6131	20744	14486	36866
	%	1.91	1.70	0.17		0.55	0.26	0.14	0.07	2.78	7.17	29.82	18.90	22.30	15.63	42.32	56.27	100.00	100.00
3	Dantewada	41	25	-	-	t	64	13	7	3698	3575	-	1017	53	856	2367	6596	6172	12140
	%	0.66	0.20				0.53	.21	0.06	59.92	29.45		8.38	0.86	7.05	38.35	54.33	100.00	100.00
4	Dhamtari	431	237	20	18	1109	724	514	381	555	809	3574	5483	3880	4014	7576	8902	17659	20568
	%	2.44	1.15	0.16	0.09	6.28	3.52	2.91	1.85	3.14	3.93	20.24	26.66	21.97	19.52	42.90	43.28	100.00	100.00
5	Durg	567	689	100	233	1223	561	373	371	1962	1487	4886	7019	3519	4658	7688	10967	20317	25984
	%	2.79	2.65	0.49	0.90	6.02	2.16	1.84	1.43	9.66	5.72	24.05	27.01	17.32	17.93	37.84	42.21	100.00	100.00
6	Janjgir-Champa	229	212	-	-	78	66	43	143	866	1059	1027	1089	850	955	2421	5108	5515	8632
	%	4.15	2.46			1.41	0.76	0.78	1.66	15.70	12.27	18.62	12.62	15.41	11.06	43.90	59.18	100.00	100.00
7	Jashpur	508	582	-	-	59	882	1	2	24	12	4593	4566	2202	2134	3920	17200	11307	25377
	%	4.49	2.29			0.52	3.48	0.01	0.01	0.21	0.05	40.62	17.99	19.47	8.41	34.67	67.78	100.00	100.00

Cont . . .

... Cont

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
8	Kanker	427	75	39	28	256	736	-	-	178	108	1841	4566	481	873	836	2719	4058	9104
	%	10.52	0.82	0.96	0.31	6.31	8.08			4.39	1.19	45.37	50.15	11.85	9.59	20.60	29.87	100.00	100.00
9	Kawardha	745	1111	-	-	119	177	22	32	500	370	3923	4803	1542	2968	868	657	7719	10117
	%	9.65	10.98			1.54	1.75	0.29	0.32	6.48	3.66	50.82	47.47	19.98	29.34	11.24	6.49	100.00	100.00
10	Korba	350	627	-	-	20	t	-	-	201	276	3523	5689	1065	143	663	3034	5823	9770
	%	6.01	6.42			0.34				3.45	2.82	60.50	58.23	18.29	1.46	11.39	31.05	100.00	100.00
11	Koriya	16	-	-	-	-	-	101	55	373	16	2845	1072	61	98	1902	1146	5298	2387
	%	0.30						1.91	2.30	7.04	0.67	53.70	44.91	1.15	4.11	35.90	48.01	100.00	100.00
12	Mahasamund	1099	1989	-	1	352	384	203	234	2340	2126	1383	2760	1758	1883	3672	6661	10806	16038
	%	10.17	12.40		0.01	3.26	2.39	1.88	1.46	21.65	13.26	12.80	17.21	16.27	11.74	33.98	41.53	100.00	100.00
13	Raigarh	1110	1121	9	40	355	375	191	280	202	79	1383	2182	226	819	636	1065	4112	5961
	%	26.99	18.81	0.22	0.67	8.63	6.29	4.64	4.70	4.91	1.32	33.63	36.62	5.50	13.74	15.47	17.87	100.00	100.00
14	Raipur	570	678	10	-	802	741	341	536	873	674	4097	5187	3863	5031	10667	12871	21223	25718
	%	2.69	2.64	0.05		3.78	2.88	1.61	2.08	4.11	2.62	19.30	20.17	18.20	19.56	50.26	50.05	100.00	100.00
15	Rajnandgaon	344	358	3	8	566	409	324	537	593	688	3363	5158	3282	3568	6132	12788	14608	23515
	%	2.35	1.52	0.02	0.03	3.87	1.74	2.22	2.28	4.06	2.93	23.02	21.93	22.47	15.17	41.98	54.38	100.00	100.00
16	Surguja	33	32	-	-	71	64	8	11	112	105	2088	2457	4568	1041	4639	23649	11507	27357
	%	0.29	0.12			0.62	0.23	0.07	0.04	0.97	0.38	18.15	8.98	39.70	3.91	40.31	86.45	100.00	100.00
State Total		502	678	22	41	480	369	196	244	983	1078	3136	4567	2563	3056	5469	10073	13351	20106
Average For 2728 SGPs		3.76	3.37	0.16	0.20	3.60	1.84	1.48	1.21	7.36	5.36	23.49	22.72	19.20	15.20	40.96	50.10	100.00	100.00

Note : t - trace

Table No. 2.9
**Share Of Components Of Own Revenue
 (IRM) Of 2728 Gram Panchayats In Their Aggregate Own Revenue
 (1999-2000 & 2003-2004)**

Sl. No.	Item Of Own Revenue	% Share In Total Own Revenue Of Sample Gram Panchayats	
		1999-2000	2003-04
I.	Obligatory Levies		
1.	Tax Revenue		
i.	Tax on Lands and Buildings	3.76	3.37
ii.	Latrine Tax	0.16	0.20
iii.	Light Tax	3.60	1.84
iv.	Professions / Trade Tax	1.48	1.21
	Sub-Total Of A (i. To iv)	9.00	6.62
2.	Non-Tax Revenue		
v.	Animal Reg. Fee	7.36	5.36
vi.	Market Fees	23.49	22.72
	Sub-Total Of I (1+2)	39.85	34.70
II.	Optional Levies (Tax & Non-Tax)	19.19	15.20
III.	Other Non-Tax Revenue	40.96	50.10
	Sub Total Of II + III	60.15	65.30
	Grand Total (I + II + III)	100.00	100.00

Table No. 2.10
**No. Of Sample Gram Panchayats
 Which Did Not Levy Four Mandatory Taxes
 (1999-2000 & 2003-2004)**

Sl.No.	Tax	1999-2000		2003-04	
		Number	% In Total SGPs	Number	% in Total SGPs
1	Tax On Lands & Buildings	419	15.36	537	19.68
2	Light Tax	747	27.38	896	32.84
3	Tax On Private Latrines	2098	76.91	2189	80.24
4	Tax On Professions, Etc.	857	31.41	934	34.24

* SGPs = Sample *Gram Panchayats*

Table No. 2.11
**No. Of Sample Gram Panchayats
Which Did Not Levy Tax On Lands & Buildings
(1999-2000 & 2003-2004)**

Sl. No.	District	Block	Total No. Of Sample GPs In The Block	No. Of Defaulting GPs			
				1999-2000		2003-04	
				Number	%	Number	%
1	Bastar	a) Darbha	27	27	100	27	100
		b) Jagdalpur	42	42	100	42	100
		c) Narayanpur	25	25	100	25	100
2	Bilaspur	a) Masturi	64	64	100	64	100
3	Dantewada	a) Konta	24	24	100	24	100
		b) Dantewada	14	14	100	14	100
4	Durg	a) Nawagarh	36	36	100	36	100
5	Janjgir Champa	a) Sakti	32	32	100	32	100
6	Jashpur	a) Pathalgaon	9	9	100	9	100
7	Kanker	a) Bhanupratappur	36	36	100	36	100
8	Kawardha	a) Pandariya	3	3	100	3	100
9.	Koriya	a) Baikunthpur	63	NA	-	63	100
10	Raigarh	a) Kharsiya	39	39	100	39	100
11	Rajnandgaon	a) Rajnandgaon	55	NA	-	55	100
12	Sarguja	a) Ramanujganj	9	9	100	9	100
		b) Lakhanpur	59	59	100	59	100
Total		16 Nos.	537	419	78.03	537	100
% To Total No. Of Sample GPs In The State		26.23	2728	419	15.36	537	19.68

Note : NA – (Not Available)

Table No. 2.12

**Distribution Of Sample Gram Panchayats According
To Annual Average Revenue Yield From Tax On Lands & Buildings
(1999-2000 & 2003-2004)**

Sl. No.	Level Of Revenue Yield From Tax On Lands & Buildings Per Year (Rs.)	No. Of Sample GPs				% To Total			
		1999-2000		2003-04		1999-2000		2003-04	
		No.	CT	No.	CT	%	CT	%	CT
1	Gram Panchayats With 'Nil' Revenue	419	419	537	537	15.36	15.36	19.68	19.68
2	Gram Panchayats With Revenue Yield Of:								
i.	Less Than Rs.50	253	672	118	655	9.27	24.63	4.33	24.02
ii.	Between Rs.51 And 100	296	968	286	941	10.85	35.48	10.48	34.49
iii.	Between Rs.101 And 300	281	1249	499	1440	10.30	45.78	18.29	52.79
iv.	Between Rs.301 And 600	498	1747	224	1664	18.26	64.04	8.21	61.00
v.	Between Rs.601 And 1000 Per Year	546	2293	291	1955	20.01	84.05	10.67	71.66
vi.	Between Rs.1001 And 1500	399	2692	519	2474	14.63	98.68	19.02	90.69
vii.	Between Rs.1501 And 2000	8	2700	87	2561	0.29	98.97	3.19	93.88
viii.	Between Rs.2001 And 3000	-	2700	62	2623	-	-	2.27	96.15
ix.	More Than Rs.3000	28	2728	105	2728	1.03	100.00	3.85	100.00

CT: Cumulative Total

Table No. 2.13
Block-wise Distribution Of Sample Gram Panchayats
According To Revenue Yield From Tax On Lands & Buildings
(1999-2000 & 2003-2004)

Sl. No.	District	Block	Less Than Rs.50		Between Rs.51 And 100		Between Rs.101 And 300		Between Rs.301 And 600		Between Rs.601 And 1000		Between Rs.1001 And 1500		Between Rs.1501 And 2000		Between Rs.2001 And 3000		Rs.3000 +		Total	
			99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Bastar	a) Pharasgaon	-	-	-	-	47	47	-	-	-	-	-	-	-	-	-	-	-	-	47	47
		b) Tokapal	-	-	-	-	-	-	26	26	-	-	-	-	-	-	-	-	-	-	26	26
2	Bilaspur	a) Kota	-	-	71	-	-	71	-	-	-	-	-	-	-	-	-	-	-	-	71	71
		b) Bilha	-	-	77	-	-	-	-	-	-	77	-	-	-	-	-	-	-	-	77	77
		c) Lormi	-	-	-	-	-	-	-	-	-	-	42	-	-	42	-	-	-	-	42	42
3	Dantewada	a) Sukama	-	-	-	-	11	11	-	-	-	-	-	-	-	-	-	-	-	-	11	11
4	Dhamtari	a) Dhamtari	-	-	-	-	-	61	61	-	-	-	-	-	-	-	-	-	-	-	61	61
		b) Kurud	-	-	-	-	-	80	80	-	-	-	-	-	-	-	-	-	-	-	80	80
5	Durg	a) Berla	-	-	-	34	-	-	34	-	-	-	-	-	-	-	-	-	-	-	34	34
		b) Patan	-	-	18	-	-	18	-	-	-	-	-	-	-	-	-	-	-	-	18	18
		c) Saja	-	-	-	-	-	-	-	41	41	-	-	-	-	-	-	-	-	-	41	41
		d) Dondilohara	-	-	-	-	28	28	-	-	-	-	-	-	-	-	-	-	-	-	28	28
		e) Bemetara	-	-	-	-	-	-	-	-	54	54	-	-	-	-	-	-	-	-	54	54
		f) Gurur	-	-	-	-	-	-	57	-	-	-	-	-	-	-	-	57	-	-	57	57
		g) Gunderdehi	-	-	-	-	85	85	-	-	-	-	-	-	-	-	-	-	-	-	85	85
		h) Balod	-	-	-	-	-	-	-	-	-	-	25	25	-	-	-	-	-	-	25	25
		i) Durg	-	-	-	-	-	-	-	-	-	-	44	44	-	-	-	-	-	-	44	44
6	Janjgir-Champa	a) Akaltara	-	-	-	-	34	34	-	-	-	-	-	-	-	-	-	-	-	-	34	34
		b) Baloda	-	-	-	-	-	-	32	32	-	-	-	-	-	-	-	-	-	-	32	32
7	Jashpur	a) Duldula	-	-	-	-	-	-	22	-	-	22	-	-	-	-	-	-	-	-	22	22
		b) Kanshabel	-	-	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-	-	3	3
8	Kanker	a) Narharpur	-	-	-	-	-	64	-	-	64	-	-	-	-	-	-	-	-	-	64	64
9	Kawardha	a) Kawardha	-	-	-	-	-	-	-	-	52	-	-	52	-	-	-	-	-	-	52	52
		b) Sahaspur	-	-	-	-	-	-	-	-	42	-	-	42	-	-	-	-	-	-	42	42
10	Korba	a) Podiuproda	-	-	-	-	-	-	-	-	56	-	-	56	-	-	-	-	-	-	56	56
		b) Korba	66	-	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66	66

(Contd . . .)

(... Contd)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
11	Koriya	a) Baikunthpur	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	-		
12	Mahasamu nd	a) Bagbahara	-	-	-	-	-	-	-	-	92	92	-	-	-	-	-	-	-	-	-	92	92	
		b) Basana	-	-	-	-	-	-	-	-	-	-	82	82	-	-	-	-	-	-	-	82	82	
		c) Mahasamund	-	-	-	-	-	-	-	-	-	-	-	77	-	-	-	-	-	-	-	77	77	77
		d) Pithora	-	-	-	-	-	-	-	-	-	-	-	87	87	-	-	-	-	-	-	-	87	87
		e) Saraypali	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	5	-	-	5	5
13	Raigarh	a) Tamnar	-	-	-	-	-	-	48	48	-	-	-	-	-	-	-	-	-	-	-	48	48	
		b) Lailun ga	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	28	28	28	
14	Raipur	a) Palari	-	-	-	-	-	-	68	68	-	-	-	-	-	-	-	-	-	-	-	68	68	
		b) Kasdol	-	-	-	-	-	-	61	-	-	-	-	-	61	-	-	-	-	-	-	-	61	61
		c) Abhanpur	-	-	-	29	-	-	-	-	29	-	-	-	-	-	-	-	-	-	-	-	29	29
		d) Arang	-	-	-	-	-	-	-	-	70	-	-	70	-	-	-	-	-	-	-	-	70	70
		e) Dharsiva	-	-	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	49
15	Rajnandgaon	a) Khairagarh	-	-	32	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	32	
		b) Rajnandgaon	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55	-
		c) Dongargaon	-	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	49
		d) Chhuikhadan	-	-	-	76	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	76
		e) Chhuria	-	-	-	-	-	-	-	-	-	46	46	-	-	-	-	-	-	-	-	-	46	46
		f) Ambagarh Chowki	-	-	-	-	-	-	-	-	-	-	-	42	-	-	42	-	-	-	-	-	42	42
15	Sarguja	a) Ambikapur	69	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69	69	
		b) Pratappur	-	-	-	-	-	-	-	9	9	-	-	-	-	-	-	-	-	-	-	-	9	9
Grand Total		47 Nos.	253	118	296	286	281	499	498	224	546	291	399	519	8	87	0	62	28	105	2309	2191		
% To Grand Total		47 Nos.	10.96	5.39	12.82	13.05	12.17	22.77	21.57	10.22	23.65	13.28	17.28	23.69	0.35	3.97	0.00	2.83	1.21	4.79	100	100		
% to Total Sample GPs in the State		77.05	9.27	4.33	10.85	10.48	10.30	18.29	18.26	8.21	20.01	10.67	14.63	19.02	0.29	3.19	-	2.27	1.03	3.85	84.64	80.32		

Table No. 2.14
**No. Of Sample Gram Panchayats
Which Did Not Levy Tax On Private Latrines
(1999-2000 & 2003-2004)**

Sl. No.	District	Block	Total No. Of Sample GPs In The Block	No. Of Defaulting GPs			
				1999-2000		2003-04	
				Number	%	Number	%
1	2	3	4	5	6	7	8
1	Bastar	a) Darbha	27	27	100	27	100
		b) Pharasgaon	47	47	100	47	100
		c) Tokapal	26	26	100	26	100
		d) Narayanpur	25	25	100	25	100
		e) Jagdalpur	42	42	100	42	100
2	Bilaspur	a) Kota	71	NA	-	71	100
		b) Masturi	64	64	100	64	100
		c) Lormi	42	42	100	42	100
		d) Bilha	77	77	100	77	100
3	Dantewada	a) Konta	24	24	100	24	100
		b) Sukma	11	11	100	11	100
		c) Dantewada	14	14	100	14	100
4	Dhamtari	a) Dhamtari	61	NA	-	61	100
5	Durg	a) Balod	34	34	100	34	100
		b) Bemetara	18	18	100	18	100
		c) Saja	28	28	100	28	100
		d) Durg	44	44	100	44	100
		e) Nawagarh	36	36	100	36	100
		f) Gurur	57	57	100	57	100
		g) Gunderdehi	85	85	100	85	100
6	Janjgir Champa	a) Baloda	34	34	100	34	100
		b) Sakti	32	32	100	32	100
		c) Akaltara	32	32	100	32	100
7	Jashpur	a) Kansabel	3	3	100	3	100
		b) Patthalgaon	9	9	100	9	100
		c) Duldula	22	22	100	22	100
8	Kanker	a) Bhanupratappur	36	36	100	36	100
9	Kawardha	a) Kawardha	52	52	100	52	100
		b) Pandariya	3	3	100	3	100
		c) Sahaspur	42	42	100	42	100

(Contd..)

(Contd... Table No. 2.14)

1	2	3	4	5	6	7	8
10	Korba	a) Korba	56	56	100	56	100
		b) Podiuproda	66	66	100	66	100
11	Koriya	a) Baikunthpur	63	63	100	63	100
12	Mahasamund	a) Bagbahara	92	92	100	92	100
		b) Basana	82	82	100	82	100
		c) Mahasamund	77	77	100	-	-
		d) Pithora	87	87	100	87	100
		e) Saraypali	5	5	100	5	100
13	Raigarh	a) Kharsiya	39	39	100	39	100
14	Raipur	a) Dharsiva	68	68	100	68	100
		b) Palari	61	61	100	61	100
		c) Kasdol	29	29	100	29	100
		d) Abhanpur	70	NA	-	70	100
		e) Arang	49	49	100	49	100
15	Rajnandgaon	a) Khairagarh	32	32	100	32	100
		b) Rajnandgaon	55	55	100	55	100
		c) Dongargaon	42	NA	-	42	100
		d) Chhuikhadan	49	49	100	49	100
		e) Chhuriya	76	76	100	NA	-
16	Sarguja	a) Pratappur	69	69	100	69	100
		b) Ramanujganj	9	9	100	9	100
		c) Ambikapur	9	9	100	9	100
		d) Lakhanpur	59	59	100	59	100
Total		53 Nos.	2342	2098	89.58	2189	93.47
% To Total No. Of Sample GPs In The State		86.88	2728	2098	76.91	2189	80.24

NA = Not Available

Table No. 2.15
**Classification Of Sample Gram Panchayats According
 To Revenue Yield From Tax On Private Latrines
 (1999-2000 & 2003-2004)**

Sl. No.	Level Of Revenue Yield From Tax On Private Latrines Per Year (Rs.)	No. Of Sample GPs				% To Total			
		1999-2000		2003-04		1999-2000		2003-04	
		No.	CT	No.	CT	%	CT	%	CT
1	Gram Panchayats With 'Nil' Revenue	2098	2098	2189	2189	76.91	76.91	80.24	80.24
2	Gram Panchayats With Revenue Yield Of								
i.	Less Than Rs.50	429	2527	445	2634	15.73	92.63	16.31	96.55
ii.	Between Rs.51 And 100	135	2662	-	-	4.95	97.58	-	96.55
iii.	Between Rs.101 And 200	-	-	28	2662	-	97.58	1.03	97.58
iv.	Between Rs.201 And 500	41	2703	41	2703	1.50	99.08	1.50	99.08
v.	Between Rs.501 And 1000	-	-	-	-	-	99.08	-	99.08
vi.	Between Rs.1001 And 1500	25	2728	-	-	0.92	100.00	-	99.08
vii.	Between Rs.1501 And 2500	-	-	-	-	-	-	-	99.08
viii.	Between Rs.2501 And Above	-	2728	25	2728	-	-	0.92	100.00

CT: Cumulative Total

Table No. 2.16

**Block-wise Distribution Of Sample Gram Panchayats According To Revenue Yield From Tax On Private Latrines
(1999-2000 & 2003-2004)**

Sl. No.	District	Block	Less Than Rs.50		Between Rs.51 And 100		Between Rs.101 And 200		Between Rs.201 And 500		Between Rs.501 And 1000		Between Rs.1001 And 1500		Between Rs.1501 And 2500		Rs.2501 +		Total	
			99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04
1	Bilaspur	a) Kota	-	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-	71	-
2	Dhamtari	a) Dhamtari	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-
		b) Kurud	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	80
3	Durg	a) Berla	-	-	-	-	-	-	41	41	-	-	-	-	-	-	-	-	41	41
		b) Dondilohara	54	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54	54
		c) Patan	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-	25	25	25
4	Kanker	a) Narharpur	-	64	64	-	-	-	-	-	-	-	-	-	-	-	-	64	64	
5	Mahasamund	b) Mahasamund	-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77
6	Raigarh	a) Tamnar	48	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	48
		b) Lailunga	28	-	-	-	-	28	-	-	-	-	-	-	-	-	-	-	28	28
7	Raipur	a) Abhanpur	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70	-	
8	Rajnandgaon	a) Dongargaon	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	-
		b) Ambagarh Cahokia	46	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	46
		c) Chhuriya	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
Grand Total		14 Nos.	429	445	135	-	-	28	41	41	-	-	25	-	-	-	-	25	630	539
% To Grand Total		14 Nos.	68.10	82.56	21.43	-	-	5.19	6.51	7.61	-	-	3.97	-	-	-	-	4.64	100	100
% To Total Sample GPs In The State		22.95	15.73	16.31	4.95	-	-	1.03	1.50	1.50	-	-	0.92	-	-	-	-	0.92	23.09	19.76

Table No. 2.17
Sample Gram Panchayats Which Did Not Levy Light Tax
(1999-2000 & 2003-2004)

Sl. No.	District	Block	Total No. Of Sample GPs In The Block	No. Of Defaulting GPs			
				1999-2000		2003-04	
				Number	%	Number	%
1	Bastar	a) Darbha	27	27	100	27	100
		b) Jagdalpur	42	42	100	42	100
		c) Narayanpur	25	25	100	25	100
2	Bilaspur	a) Kota	71	71	100	71	100
		b) Masturi	64	64	100	64	100
		c) Bilha	77	-	-	77	100
3	Dantewada	a) Konta	24	24	100	24	100
		b) Sukama	11	11	100	-	-
		c) Dantewada	14	14	100	14	100
4	Durg	a) Bemetara	18	18	100	18	100
5	Janjgir Champa	a) Baloda	34	34	100	34	100
		b) Sakti	32	32	100	32	100
6	Jashpur	a) Kanshabel	3	3	100	3	100
		b) Duldula	22	22	100	22	100
7	Kanker	a) Bhanupratappur	36	36	100	36	100
8	Kawardha	a) Pandariya	3	3	100	3	100
9	Korba	a) Korba	56	56	100	56	100
		b) Podiuproda	66	-	-	66	100
10	Koriya	a) Baikunthpur	63	63	100	63	100
11	Mahasamund	a) Saraypali	5	5	100	5	100
12	Raigarh	a) Kharsiya	39	39	100	39	100
		b) Tamnar	48	48	100	48	100
13	Rajnandgaon	a) Khairagarh	32	32	100	-	-
		b) Chhuikhadan	49	-	-	49	100
14	Sarguja	a) Pratappur	69	69	100	69	100
		b) Ramanujganj	9	9	100	9	100
Total		26 Nos.	939	747	79.55	896	95.42
% To Total No. Of Sample GPs In The State			2728	747	27.38	896	32.85

Table No. 2.18
**Classification Of Sample Gram Panchayats
According To Revenue Yield From Light Tax
(1999-2000 & 2003-2004)**

Sl. No.	Level Of Revenue Yield From Light Tax Per Year (Rs.)	No. Of Sample GPs				% To Total			
		1999-2000		2003-04		1999-2000		2003-04	
		No.	CT	No.	CT	%	CT	%	CT
1	<i>Gram Panchayats</i> With 'NIL' Revenue	747	747	896	896	27.38	27.38	32.84	32.84
2	<i>Gram Panchayats</i> With Revenue Yield Of:								
i.	Less Than Rs.50	317	1064	180	1076	11.62	39.00	6.60	39.44
ii.	Between Rs.51 And 100	85	1149	28	1104	3.12	42.12	1.03	40.47
iii.	Between Rs.101 And 200	226	1375	371	1475	8.28	50.40	13.60	54.07
iv.	Between Rs.201 And 500	439	1814	446	1921	16.09	66.50	16.35	70.42
v.	Between Rs.501 And 1000	471	2285	483	2404	17.27	83.76	17.71	88.12
vi.	Between Rs.1001 And 1500	308	2593	287	2691	11.29	95.05	10.52	98.64
vii.	Between Rs.1501 And 2500	91	2684	28	2719	3.34	98.39	1.03	99.67
	Between Rs. 2501 And Above	44	2728	9	2728	1.61	100.00	0.33	100.00

CT: Cumulative Total

Table No. 2.19
Block-wise Distribution Of Sample Gram Panchayats According To Revenue Yield From Light Tax
(1999-2000 & 2003-2004)

Sl. No.	District	Block	Less Than Rs.50		Between Rs.51 And 100		Between Rs.101 And 200		Between Rs.201 And 500		Between Rs.501 And 1000		Between Rs.1001 And 1500		Between Rs.1501 And 2500		Rs.2501 +		Total		
			99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	Bastar	a) Pharasgaon	47	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47	47
		b) Tokapal	-	26	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
2	Bilaspur	a) Bilha	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77	-
		b) Lormi	-	-	-	-	-	-	42	-	-	-	42	-	-	-	-	-	-	-	42
3	Dantewada	a) Sukuma	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-	-	-	-	11
4	Dhamtari	a) Dhamtari	-	-	-	-	-	-	-	61	-	-	61	-	-	-	-	-	-	61	61
		b) Kurud	-	-	-	-	-	-	-	-	80	80	-	-	-	-	-	-	-	-	80
5	Durg	a) Berla	-	-	-	-	-	41	41	-	-	-	-	-	-	-	-	-	-	41	41
		b) Patan	-	-	-	-	-	-	-	25	25	-	-	-	-	-	-	-	-	25	25
		c) Saja	-	-	-	28	28	-	-	-	-	-	-	-	-	-	-	-	-	28	28
		d) Dondilohara	-	-	-	-	-	-	-	-	-	54	54	-	-	-	-	-	-	54	54
		e) Nawagarh	36	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	36
		f) Gurur	-	-	-	-	-	-	-	-	-	-	57	-	-	57	-	-	-	57	57
		g) Gundardehi	-	-	-	-	-	-	-	-	85	85	-	-	-	-	-	-	-	85	85
		h) Balod	-	-	-	-	-	-	-	-	-	-	-	-	34	34	-	-	-	34	34
		i) Durg	-	-	-	-	-	-	-	-	-	-	-	-	44	-	-	44	-	44	44
6	Janjgir-Champa	a) Akaltara	-	-	-	-	-	-	32	32	-	-	-	-	-	-	-	-	32	32	
7	Jashpur	a) Pathalgaon	-	-	-	-	-	-	9	-	-	-	-	-	-	-	-	9	9	9	
8	Kanker	a) Narharpur	-	-	-	-	-	-	64	-	-	-	64	-	-	-	-	-	64	64	
9	Kawardha	a) Kawardha	-	-	-	-	-	-	52	52	-	-	-	-	-	-	-	-	52	52	
		b) Sahaspur	42	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	42	
10	Korba	a) Podiuparoda	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66	-	
11	Mahasamund	a) Bagbahara	-	-	-	-	-	-	92	92	-	-	-	-	-	-	-	-	92	92	
		b) Basana	-	-	-	-	82	82	-	-	-	-	-	-	-	-	-	-	82	82	

(Contd...)

(Contd...Table No. 2.19)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		c) Mahasamund	-	-	-	-	-	-	-	-	77	-	-	77	-	-	-	-	77	77
		d) Pithora	-	-	-	-	87	87	-	-	-	-	-	-	-	-	-	-	87	87
12	Raipur	a) Palari	-	-	-	-	-	61	61	-	-	-	-	-	-	-	-	-	61	61
		B0 Kasdol	-	29	-	-	29	-	-	-	-	-	-	-	-	-	-	-	29	29
		c) Abhanpur	-	-	-	-	-	-	-	-	70	70	-	-	-	-	-	-	70	70
		d) Arang	-	-	-	-	-	-	-	-	49	49	-	-	-	-	-	-	49	49
		e) Dharsiva	-	-	-	-	-	-	-	-	-	-	68	68	-	-	-	-	68	68
13	Raigarh	a) Lailunga	-	-	-	-	-	-	-	-	-	-	28	-	-	28	-	-	28	28
14	Rajnandgaon	a) Khairagarh	-	-	-	-	-	32	-	-	-	-	-	-	-	-	-	-	-	32
		b) Rajnandgaon	-	-	-	-	-	-	-	-	-	55	55	-	-	-	-	-	55	55
		c) Dongargaon	-	-	-	-	-	-	-	42	-	-	42	-	-	-	-	-	42	42
		d) Chhuikhadan	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	-
		e) Chhuria	-	-	-	-	-	-	-	-	76	76	-	-	-	-	-	-	76	76
		f) Ambagarh Chowki	-	-	-	-	-	-	46	46	-	-	-	-	-	-	-	-	46	46
15	Sarguja	a) Ambikapur	-	-	-	-	-	9	-	-	9	-	-	-	-	-	-	-	9	9
		b) Lakhanpur	-	-	59	-	-	59	-	-	-	-	-	-	-	-	-	-	59	59
Grand Total		40 Nos.	317	180	85	28	226	371	439	446	471	483	308	287	91	28	44	9	1981	1832
% To Grand Total		40 Nos.	16.00	9.83	4.29	1.53	11.41	20.25	22.16	24.34	23.78	26.36	15.55	15.67	4.59	1.53	2.22	0.49	100	100
% To Total Sample GPs In The State		65.57	11.62	6.60	3.12	1.03	8.28	13.60	16.09	16.35	17.27	17.71	11.29	10.12	3.34	1.03	1.61	0.33	72.62	67.16

Table No. 2.20
Sample Gram Panchayats Which Did Not Levy Tax On Professions, Etc.,
(1999-2000 & 2003-2004)

Sl. No.	District	Block	Total No. Of Sample GPs In The Block	No. Of Defaulting GPs			
				1999-2000		2003-04	
				Number	%	Number	%
1	Bastar	a) Darbha	27	27	100	27	100
		b) Jagdalpur	42	42	100	42	100
		c) Narayanpur	25	25	100	25	100
2	Bilaspur	a) Kota	71	71	100	71	100
		b) Masturi	64	64	100	64	100
		c) Bilha	77	NA	-	77	100
3	Dantewada	a) Konta	24	24	100	24	100
		b) Dantewada	14	14	100	14	100
4	Durg	a) Bemetara	18	18	100	18	100
		b) Saja	28	28	100	28	100
		c) Nawagarh	36	36	100	36	100
5	Janjgir Champa	a) Baloda	34	34	100	34	100
6	Jashpur	b) Kansabel	3	3	100	3	100
		b) Pathalgaon	9	9	100	9	100
7	Kanker	a) Bhanupratappur	36	36	100	36	100
		b) Narharpur	64	64	100	64	100
8	Kawardha	a) Pandriya	3	3	100	3	100
9	Korba	a) Korba	56	56	100	56	100
		b) Podiuproda	66	66	100	66	100
10	Raigarh	a) Kharsiya	39	39	100	39	100
11	Raipur	a) Palari	61	61	100	61	100
12	Sarguja	a) Pratappur	69	69	100	69	100
		b) Ramanujganj	9	9	100	9	100
		c) Lakhanpur	59	59	100	59	100
Total		24 Nos.	934	857	91.76	934	100
% To Total No. Of Sample GPs In The State		39.34	2728	857	31.41	934	34.24

NA – Not Available

Table No. 2.21
Classification Of Sample Gram Panchayats
According To Revenue Yield From Tax On Professions, Trades, Arts & Callings
(1999-2000 & 2003-2004)

Sl. No.	Level Of Revenue Yield From Tax On Professions, Etc., Per Year (Rs.)	No. Of Sample GPs				% To Total			
		1999-2000		2003-04		1999-2000		2003-04	
		No.	CT	No.	CT	%	CT	%	CT
1	Gram Panchayats With 'NIL' Revenue	857	857	934	934	31.41	31.41	34.24	34.24
2	Gram Panchayats With Revenue Yield Of:								
i.	Less Than Rs.50	465	1322	544	1478	17.05	48.46	19.94	54.18
ii.	Between Rs.51 And 100	98	1420	-	1478	3.59	52.05	-	54.18
iii.	Between Rs.101 And 200	325	1745	193	1671	11.91	63.97	7.07	61.25
iv.	Between Rs.201 And 500	584	2329	599	2270	21.41	85.37	21.96	83.21
v.	Between Rs.501 And 1000	399	2728	251	2521	14.63	100.00	9.20	92.41
vi.	Between Rs.1001 And 2000	-	-	207	2728	-	-	7.58	100.00

CT: Cumulative Total

Table No. 2.22
Block-wise Distribution Of Sample Gram Panchayat According To Revenue Yield From Tax On Professions, Etc.
(1999-2000 to 2003-2004)

Sl. No.	District	Block	Less Than Rs.50		Between Rs.51 And 100		Between Rs.101 And 200		Between Rs.201 And 500		Between Rs.501 And 1000		Between Rs.1001 And 2000		Total	
			99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04	99-00	03-04
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Bastar	a) Pharsgaon	47	47	-	-	-	-	-	-	-	-	-	-	47	47
		b) Tokapal	26	26	-	-	-	-	-	-	-	-	-	-	26	26
2	Bilaspur	a) Bilha	77	-	-	-	-	-	-	-	-	-	-	-	77	-
		b) Lormi	-	-	-	-	42	42	-	-	-	-	-	-	42	42
3	Dantewada	a) Sukama	-	11	11	-	-	-	-	-	-	-	-	-	11	11
4	Dhamtari	a) Dhamtari	-	-	-	-	-	-	61	61	-	-	-	-	61	61
		b) Kurud	-	-	-	-	-	-	-	-	80	80	-	-	80	80
5	Durg	a) Balod	-	-	-	-	-	-	34	34	-	-	-	-	34	34
		b) Berla	41	41	-	-	-	-	-	-	-	-	-	-	41	41
		c) Patan	-	-	-	-	-	-	-	-	-	25	-	-	25	25
		d) Dondilohara	-	-	-	-	-	-	54	54	-	-	-	-	54	54
		e) Durg	-	-	-	-	-	-	-	-	44	-	-	44	44	44
6	Janjgir-Champa	f) Gurur	-	-	-	-	-	-	-	57	57	-	-	-	57	57
		g) Gunderdehi	-	-	-	-	-	-	85	85	-	-	-	-	85	85
		a) Sakti	32	32	-	-	-	-	-	-	-	-	-	-	32	32
7	Jashpur	b) Akaltara	-	-	-	-	32	-	-	32	-	-	-	-	32	32
		a) Duldula	22	22	-	-	-	-	-	-	-	-	-	-	22	22
8	Kawardha	a) Kawardha	52	52	-	-	-	-	-	-	-	-	-	-	52	52
		b) Sahaspur	42	42	-	-	-	-	-	-	-	-	-	-	42	42
9	Koriya	a) Baikunthpur	-	63	-	-	63	-	-	-	-	-	-	63	63	

Cont . . .

...Cont.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
10	Mahasamund	a) Bagbahara	-	-	-	-	92	-	-	92	-	-	-	-	92	92	
		b) Basana	-	82	82	-	-	-	-	-	-	-	-	-	82	82	
		c) Mahasamund	-	-	-	-	-	-	-	77	77	-	-	-	-	77	77
		d) Pithora	-	-	-	-	87	87	-	-	-	-	-	-	-	87	87
		e) Saraipali	-	-	5	-	-	-	-	-	5	-	-	-	-	5	5
11	Raigarh	a) Tamnar	48	48	-	-	-	-	-	-	-	-	-	-	48	48	
		b) Lailunga	-	-	-	-	-	-	-	-	-	28	-	-	28	28	28
12	Raipur	a) Kasdol	29	29	-	-	-	-	-	-	-	-	-	-	29	29	
		b) Abhanpur	-	-	-	-	-	-	-	70	70	-	-	-	-	70	70
		c) Arang	-	-	-	-	-	-	-	49	-	-	49	-	-	49	49
		d) Dharsiva	-	-	-	-	-	-	-	-	-	68	-	-	68	68	68
13	Rajnandgaon	a) Khairagarh	-	-	-	-	-	-	32	32	-	-	-	-	32	32	
		b) Rajnandgaon	-	-	-	-	-	-	55	-	-	55	-	-	-	55	55
		c) Dongargaon	-	-	-	-	-	-	-	-	-	42	-	-	42	42	42
		d) Chhuikhadan	49	49	-	-	-	-	-	-	-	-	-	-	-	49	49
		e) Chhuriya	-	-	-	-	-	-	-	76	-	-	76	-	-	76	76
		f) Ambagarh Chowki	-	-	-	-	-	-	-	46	-	-	46	-	-	46	46
14	Sarguja	a) Ambikapur	-	-	-	-	9	9	-	-	-	-	-	-	9	9	
Grand Total		38 Nos.	465	544	98	-	325	193	584	599	399	251	0	207	1871	1794	
% To Grand Total		38 Nos.	24.85	30.32	5.24	-	17.37	10.76	31.21	33.39	21.33	13.99	0.00	11.54	100	100	
% To Total Sample GPs In The State		62.3	17.05	19.94	3.59	-	11.91	7.07	21.41	21.96	14.63	9.20	-	7.59	68.59	65.76	

Table No. 2.23
**District - Wise Per Capita Own Revenue Mobilized (IRM) By 2728 Sample Gram Panchayats
(1999-2000 & 2003-04)**

Sl. No.	District	No. Of GPs Reporting	Population Covered By SGPs		Per Capita Obligatory & Optional Levies (Rs.)		Per Capita Other Non-Tax Revenue (Rs.)		Total Internal Revenue Mobilized Per Capita (Rs.)	
			1991	2001	1999-2000	2003-04	1999-2000	2003-04	1999-2000 (Col. 6+8)	2003-04 (Col. 7+9)
1	2	3	4	5	6	7	8	9	10	11
1	Bastar	167	278511	293918	2.66	2.87	4.99	2.99	7.65	5.86
2	Bilaspur	254	507779	535870	4.18	7.64	3.07	9.83	7.25	17.47
3	Dantewada	49	80449	84900	2.32	3.20	1.44	3.81	3.76	7.01
4	Dhamtari	141	262776	277313	5.41	5.93	4.06	4.53	9.48	10.46
5	Durg	422	732524	773047	7.28	8.20	4.43	5.99	11.70	14.18
6	Janjgir-Champa	98	209178	220749	1.45	1.56	1.13	2.27	2.58	3.83
7	Jashpur	34	64454	68019	3.90	4.09	2.07	8.60	5.97	12.69
8	Kanker	100	151947	160352	2.12	3.98	0.55	1.70	2.67	5.68
9	Kawardha	97	157092	165782	4.23	5.54	0.54	0.38	4.77	5.92
10	Korba	122	219395	231532	2.87	3.55	0.37	1.60	3.24	5.15
11	Koriya	63	119105	125694	1.80	0.62	1.01	0.57	2.81	1.20
12	Mahasamund	343	536980	566686	4.56	5.68	2.35	4.03	6.90	9.71
13	Raigarh	115	163145	172170	2.45	3.27	0.45	0.71	2.90	3.98
14	Raipur	277	539590	569440	5.42	6.25	5.48	6.26	10.90	12.51
15	Rajnandgaon	300	461903	487456	5.51	6.60	3.98	7.87	9.49	14.47
16	Surguja	146	242236	255636	4.14	2.12	2.80	13.51	6.94	15.62
State Total		2728	4727064	4988564	4.55	5.49	3.16	5.51	7.70	10.99

SGPs – Sample Gram Panchayats

Table No. 2.24
Composition Of Resources Of 77 Select Gram Panchayats
(2000-2001 To 2004-2005)

Sl. No.	Item of Receipt	2000-01			2001-02			2002-03			2003-04			2004-05			Annual Average		
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
I	Own Revenue (IRM)																		
1	<i>Obligatory Levies</i>	9.99	12969	2.14	13.82	17953	3.47	10.49	13623	2.42	10.23	13284	1.88	10.69	13884	2.05	11.04	14343	2.39
2	Optional Levies	1.73	2241	0.37	2.08	2702	0.52	1.94	2513	0.45	2.31	2995	0.42	2.94	3822	0.56	2.20	2855	0.47
3	Other Non-Tax Revenue	6.27	8148	1.34	4.80	6233	1.20	6.48	8418	1.49	5.93	7708	1.09	6.56	8523	1.26	6.01	7806	1.27
	Sub-Total (1 To 3)	17.99	23358	3.85	20.70	26888	5.19	18.91	24554	4.36	18.47	23987	3.40	20.19	26229	3.88	19.25	25004	4.13
II	External Resources																		
4	Grants From State Govt.	167.72	217817	35.87	150.83	195879	37.82	117.13	152111	26.98	213.47	277234	39.27	145.61	189108	27.95	158.95	206430	33.58
5	Grants From Govt. Of India	269.73	350301	57.69	204.94	266156	51.38	275.66	357999	63.50	280.07	363730	51.52	322.81	419232	61.97	270.64	351484	57.21
6	MP/MLA Lad Grants	8.45	10969	1.81	10.34	13429	2.59	16.16	20994	3.72	23.01	29890	4.23	16.42	21319	3.15	14.88	19320	3.10
7	Miscellaneous Grants	3.36	4362	0.72	11.68	15174	2.93	5.50	7137	1.27	8.47	11000	1.56	14.53	18869	2.79	8.71	11308	1.85
III	Others																		
8	Peoples' Contribution	0.30	390	0.06	0.37	479	0.09	0.75	980	0.17	0.17	216	0.03	1.39	1809	0.27	0.60	775	0.13
	Sub-Total (4 To 8)	449.56	583839	96.15	378.16	491117	94.81	415.20	539221	95.64	525.19	682070	96.60	500.76	650337	96.12	453.78	589317	95.87
	Grand Total (1 To 8)	467.55	607197	100	398.86	518005	100	434.11	563775	100	543.66	706057	100	520.95	676566	100	473.03	614321	100

A – Total for 77 GPs (Rs. Lakhs)

B – Average per GP (Rs.)

C - % of the item to Grand Total

Table No. 2.25
**Composition Of Annual Average
Internal Revenue Mobilized By 77 Selected Gram Panchayats
(2000-2001 To 2004-2005)**

(Rs.)

Sl. No.	Item	Revenue From				Total IRM (5 + 6)
		Obligatory Levies	Optional Levies	Total (3 + 4)	Other Non-Tax Revenue	
1	2	3	4	5	6	7
1.	Average Internal Revenue Mobilization by a GP (Rs.)					
	2000-01	12969	2241	15210	8148	23358
	2001-02	17953	2702	20655	6233	26888
	2002-03	13623	2513	16136	8418	24554
	2003-04	13284	2995	16279	7708	23987
	2004-05	13884	3822	17706	8523	26229
	Annual Average	14343	2855	17198	7806	25004
2.	Annual Average Per capita (2001 census) (Rs.)	5.93	1.18	7.11	3.23	10.34
3.	% share in Total Internal Revenue	57.36	11.42	68.78	31.22	100
4.	% share in Total Receipts	2.33	0.47	2.8	1.27	4.07
5.	% share in Revenue Expenditure	16.57	3.3	19.87	9.02	28.89
6.	% share in Total Expenditure	2.72	0.54	3.26	1.48	4.74

Table No. 2.26
DCB Statement Of Obligatory Levies Of 2728 Sample Gram Panchayats District-Wise
(1999-2000 & 2003-2004)

Sl. No.	District@	No. Of Reporting GPs*	1999-2000					2003-04				
			Demand (Rs.)	Collection (Rs.)	Balance (Rs.)	% of Collection	Average Collection Per GP (Rs.)	Demand (Rs.)	Collection (Rs.)	Balance (Rs.)	% of Collection	Average collection per GP (Rs.)
1	Bastar (5)	167 (167)	443903	443909	0	100	2658	465112	465112	0	100	2785
2	Bilaspur	254	1942819	1301597	641222	67	5124	3496021	2631572	864449	75	10360
3	Dantewada (3)	49 (49)	183866	183866	0	100	3752	229746	229746	0	100	4689
4	Dhamtari	141	1176069	874642	301427	74	6203	1414627	1078845	335782	76	7651
5	Durg (1)	422 (54)	4901104	3844571	1056533	78	9110	5530068	4371853	1158215	79	10360
6	Janjgir-Champa	98	262612	219853	42759	84	2243	288037	251718	36319	87	2569
7	Jashpur (3)	34 (34)	190952	176297	14655	92	5185	214286	205473	8813	96	6043
8	Kanker (2)	100 (100)	514073	274038	240035	53	2740	556004	551274	4730	99	5513
9	Kawardha	97	710978	515026	195952	72	5310	794317	629769	164548	79	6493
10	Korba (2)	122 (122)	821483	499623	321860	61	4095	1160453	804405	356048	69	6594
11	Koriya (1)	63 (63)	247209	210128	37081	85	3335	80044	72040	8004	90	1144
12	Mahasamund	343	3516131	1844325	1671806	52	5377	4732010	2570714	2161296	54	7495
13	Raigarh (3)	115 (115)	734463	373864	360599	51	3251	880674	468881	411793	53	4077
14	Raipur	277	3543943	1854140	1689803	52	6694	3392208	2164841	1227367	64	7815
15	Rajnandgaon (1)	300 (46)	1653425	1558323	95102	94	5194	2267978	2147763	120215	95	7159
16	Sarguja (4)	146 (146)	643895	337392	306503	52	4410	630213	389509	240704	62	2668
Total (25)		2728 (896)	21486925	14511594	6975337	68	5320	26131798	19033515	7098283	73	6977
Average Per SGP		-	7876	5320	2557	68	-	9579	6977	2602	73	-

Note:

* Figures in the parentheses denote no. of tribal GPs

@ Figures in the parentheses denote no. of tribal blocks from which the tribal SGPs are drawn

Table No. 2.27
**Classification Of Taxable Buildings
 & Illustrative Tax Rates For Tax On Buildings**
 (1999-2000 & 2003-2004)

Sl. No.	Class Of Taxable Building	Plinth Area (Unit) (Illustrative)	TAX RATE (Illustrative)	
			Minimum (Rs)	Maximum (Rs)
1	2	3	4	5
I.	Semi-Pucca Buildings			
1.	Residential			
i.	Wholly Occupied By The Owner Or Their Family (Ground Floor)	For every 100 sq. ft. or above	25	50
ii.	Wholly Occupied By Tenants (Ground Floor)	-do-	50	80
iii.	Partly Occupied By Owner And Partly By Tenants (Ground Floor)	-do-	40	70
iv.	For Every Additional Floor (Other Than The Ground Floor) Irrespective Of Occupation	For every 100 sq. ft. or above	30	60
v.	Vacant For A Minimum Period Of 6 Months In A Year	-do- per floor including Ground Floor	20	40
2.	Commercial			
i.	Wholly Used For Commercial Purposes (Ground Floor)	For every 50 sq. ft. or above	50	80
ii.	Partly Used For Commercial Purposes (Ground Floor)	-do-	40	70
iii.	Vacant For A Minimum Period Of 6 Months In A Year	-do- per floor including ground floor	30	50
iv.	For Every Additional Floor (Other Than The Ground Floor) Irrespective Of Occupation	-do-	40	70
				Cont . . .

... Cont

1	2	3	4	5
II.	Pucca Buildings			
1.	Residential			
i.	Wholly Used By The Owners Only (Ground Floor)	For every 100 sq. ft. or above	50	100
ii.	Wholly Used By Tenants Only (Ground Floor)	-do-	80	140
iii.	Partly Used By Owner And Partly By Owner (Ground Floor)	-do-	60	100
iv.	For Every Additional Floor Over The Ground Floor Irrespective Of Occupation	-do- per floor including Ground Floor	50	80
v.	Vacant For A Minimum Period Of 6 Months In A Year	---	30	60
2.	Commercial			
i.	Wholly Used For Commercial Purposes (Ground Floor)	For every 50 sq. or above	100	150
ii.	Partly Used For Commercial Purposes (Ground Floor)	-do-	80	120
iii.	For Every Additional Floor Over The Ground Floor Irrespective Of Their Occupation Or Use	-do- per floor including ground floor	60	100
iv.	Vacant For A Minimum Period Of 6 Months In A Year	-do-	50	90
III.	Kutcha Buildings			
i.	Buildings Used Entirely For Residential Purposes	For every 100 sq.ft or above	10	20
ii.	Buildings Which Are Fully Or Partly Used For Commercial Purposes.	For every 50 sq.ft or above	15	30
iii.	Buildings (I) And (Ii) Above If Vacant For A Minimum Period Of 6 Months In The Year	-	5	10

Table No. 2.28
**Requirement Of The Posts Of Panchayat Tax Officers For Panchayats
(2007-2008 to 2009-2010)**

Sl. No.	District	No. Of Blocks	Total No. Of GPs (As On 1-12-2005)	No. Of GPs For Revaluation During			No. Of PTOs Required Per Year
				2007-08	2008-09	2009-10	
1	Bastar	14	655	219	218	218	4
2	Bilaspur	10	864	288	288	288	6
3	Dantewada	11	409	136	137	136	3
4	Dhamtari	4	339	113	113	113	2
5	Durg	12	998	333	333	332	7
6	Janjgir -Champa	9	582	194	194	194	4
7	Jashpur	8	417	139	140	138	3
8	Kanker	7	389	130	129	130	3
9	Kawardha	4	371	123	124	124	3
10	Korba	5	354	118	118	118	2
11	Koriya	5	250	83	83	84	2
12	Mahasamund	5	492	164	164	164	3
13	Raigarh	9	710	237	237	236	5
14	Raipur	15	1204	402	402	400	8
15	Rajnandgaon	9	696	232	232	232	5
16	Sarguja	19	1090	363	363	364	7
Total		146	9820	3274	3275	3271	67

Table No. 2.29
Suggested Rates For The Show Tax

Sl. No.	Category Of Performance	Rate Per Show / Performance	
		Minimum Rate (Rs.)	Maximum Rate (Rs.)
1	Cinematographic Exhibition	15	30
2.	Drama Or Circus	10	20
3.	Carnival Or Fete, Tamasha And Wrestling Or Similar Performances	8	15
4.	Other Performances	5	10

Table No. 2.30
**Suggested Rates For Specified Non-Tax Sources Of
Gram Panchayats**

Sl. No.	Item Of Revenue	Existing Prescribed Rate (Rs.)	Suggested Rate (Rs.)
I	Fees For Animals Used For Riding, Driving, Draught Or Burden	10 per year	20 per year
(i)	License Fee Per Dog Or Pig	2 per year	20 per year
II	Fee For The Use Of		
i)	Verandah	0.50 per day	2 per day
ii)	Small Room 3 X 3 Meters	2 per day	8 per day
iii)	Big Room Of More Than 3 X 3 Meters	4 per day	15 per day
iv)	Room Furnished With Furniture (Chair, Table & Cot)	8 per day	20 per day
v)	Others	-	25 per day
III	Fees From Persons Practicing Calling	Rs.5 to 25 per year	To be abolished. It may be covered by the State-administered Prof. tax
IV	Fees On Vehicles Other Than Motor Vehicles Entering The Gram Panchayat	5 per vehicle per day	3 per vehicle per day
V	Fees On Cart And Tonga Stands	20 per year	10 per month
VI	Fee For Temporary Erection On Or Putting Projection Over Or Temporary Occupation Of Any Public Street Or Place	2 per sq.mt. or part thereof per day	10 per sq.mt. or part thereof per day
VII	Fee For Grazing Cattle On Grazing Land Owned Or Vested In The Gram Panchayat	20 per cattle per year	25 per cattle per year
VIII	Fee For Registration Of Cattle Sold In The Market		
(i)	Pig, Goat, Ass And Calf	3 to 5 per animal per year	5 to 10 per animal per year
(ii)	He- Buffalo, Bullock, Cow, Horse And Mare	5 to 25 per animal per year	10 to 20 per animal per year
(iii)	She- Buffalo, Elephant And Camel	10 to 30 per day	15 to 30 per day

Table No. 2.31
**Summary Of Resources Of Janpad Panchayats
(1999-2000 & 2003-2004)**

S.N.	Item Of Receipt	1999-2000		2003-04		% Change In 2003-04 Over 1999-2000
		Amount (Rs. In Lakhs)	%	Amount (Rs. In Lakhs)	%	
I.	Internal Revenue	81.78	0.73	272.97	1.26	233.79
II	Revenue Transferred					
i.	Assigned Revenues	337.70	3.03	717.79	3.31	112.55
ii.	State Govt. Grants	3551.81	31.84	6318.14	29.15	77.89
iii.	Agency Function Grants	7185.35	64.40	14364.77	66.28	99.92
Sub-Total Of II		11074.86	99.27	21400.70	98.74	93.24
Total Of I+II (146 JPs)		11156.64	100.00	21673.67	100.00	94.27
Average Receipts Per JP		76.42		148.45		94.27

Table No. 2.32
**Summary Of Resources Of Zila Panchayats
(2001-2002 & 2003-04)**

Sl. No.	Item Of Receipt	2001-02		2003-04		% Change In 2003-04 Over 2001- 02
		Amount (In Lakh)	%	Amount (In Lakh)	%	
I.	Internal Revenue	T	-	T	-	-
II.	Revenue Transfers					
1.	Share In State Taxes	925.00	2.59	800.00	2.03	-13.51
2.	State Govt. Grants	13135.43	36.80	8775.22	22.22	-33.19
3.	Agency Functions Grants	21312.86	59.71	29077.74	73.63	36.43
4.	Panchayat Raj Funds	320.22	0.90	837.63	2.12	161.58
Sub-Total Of 2		35693.51	100.00	39490.59	100.00	10.64
Total Of I + II (146 JPs)		35693.51	100.00	39490.59	100.00	10.64
Average Receipts Per ZP		2232.13	-	2468.16	-	10.64

T - trace