

**RURAL DEVELOPMENT AND WATER CONSERVATION
DEPARTMENT**

Mantralaya, Mumbai 400 032, dated the 21st November 2011

NOTIFICATION

BOMBAY VILLAGE PANCHAYAT ACT, 1958.

No. VPM.2609/CR-106/PR-4(22).— In exercise of the powers conferred by clause (xxvii) of sub-section (2) of section 176 of the Bombay Village Panchayats Act, 1958 (Bom. III of 1959), and of all other powers enabling it in this behalf, the Government of Maharashtra hereby makes the following rules further to amend (excess Amendments, in) the Maharashtra Village Panchayat's Taxes and Fees Rules, 1960, the same having been previously published as required by sub-section (4) of the said section 176, as follows, namely :—

These rules may be called the Maharashtra Village Panchayats Taxes and Fees (Amendment) Rules, 2011.

2. In rule 6 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 (hereinafter referred to as "the principal Rules"), in clause (e), after sub-clause (v), the following clause shall be added, namely :—

"(vi) basement area of towers required for windmills, towers for communication and towers used for other purposes and open spaces required for its functioning."

3. In part II of the principal Rules, in the Schedule, after Explanation clause (viii) of the following shall be added, namely :—

"III. Rate of Tax on Towers

Sr. No. (1)	Part of Towers (2)	Types of Grampanchayat (3)	Minimum rate (Rs.) (4)	Maximum rate (Rs.) (5)
1	Basement of Tower (per. Sq.ft.)	Any type of Gram-panchayat.	3	8
2	Open space (per 100 Sq.ft.)	(a) General or Hilly Adivasi Area Gram-panchayats.	0.20	0.40
		(b) All Grampanchayats abutting Municipal Corporation or Municipalities.	0.40	0.80

४ महाराष्ट्र शासन राजपत्र, असाधारण भाग चार-ब, नोव्हेंबर २१, २०११/कार्तिक ३०, शके १९३३

Explanation :—

For the purposes of levy of tax on windmill tower mentioned in serial No.1, the maximum amount of tax for one Windmill tower shall not be more than Rs. 15000 per megawatt.

Terms and conditions for levy of tax.—

(i) Tax shall be levied after completion of work of the towers used for windmills and other purposes.

(ii) Tax shall be levied although the towers of the windmills and other towers are closed or not in use.

(iii) For calculating the area of basement of the towers, the only length and width of tower shall be taken into consideration and not height of the tower."

By order and in the name of the Governor of Maharashtra.

Dr. MALLINATH KALSHETTI,
Deputy Secretary to Government.

Maharashtra Notification No: VPM. 2609/CR 106/PR- 4(22) (13-May-11)
Maharashtra Village Panchayats Taxes and Fees (First Amendment) Rules, 2011
(Draft Rules)

Maharashtra Notification No: VPM. 2609/CR 106/PR- 4(22) (13-May-11) Maharashtra Village Panchayats
Taxes and Fees (First Amendment) Rules, 2011 (Draft Rules)

No VPM. 2609/CR 106/PR- 4(22).- The following draft of rules further to amend the Maharashtra Village Panchayats Taxes and Fees Rules, 1960, which the Government of Maharashtra proposes to make in exercise of the powers conferred by clause (xxvi) of sub-section (2) of section 176 of the Bombay Village Panchayats Act, 1958 (Bom. III of 1959), and of all other powers enabling it in this behalf, is hereby published as required by sub-section (1) of section 176 the said Act, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration by the Government of Maharashtra on or after the day of 31st May 2011.

2. Any objections or suggestions which may be received by the Secretary to the Government of Maharashtra, Rural Development and Water Conservation Department, Mantralaya, Mumbai 400 002, from any person with respect to the said draft before the aforesaid date will be considered by the Government.

Draft Rules

1. These rules may be called the **Maharashtra Village Panchayats Taxes and Fees (First Amendment) Rules, 2011.**

2. In rule 6 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 (hereinafter referred to as "the principal Rules"), in clause (c), after sub-clause (v), the following clause shall be added, namely:-

"(vi) Basement area of towers required for windmills, towers for communication and towers used for other purposes and open spaces required for its functioning."

3. In part II of the principal Rules, in the schedule, in the table, after explanation (viii), the following shall be added, namely:-

Rate of Tax on Towers

Sr. No.	Part of Towers	Types of Gram Panchayat	Minimum rate (Rs.)	Maximum rate (Rs.)
(1)	(2)	(3)	(4)	(5)
1	Basement of Tower. (per Sq. ft.)	Any type of Grampanchayat.	3	8
2	Open Place (per 100 Sq. ft.)	(a) General or Hilly Adivasi Area Grampanchayats.	0.2	0.4
		(b) All Grampanchayats abutting Municipal Corporation or Municipalities.	0.4	0.8

Explanation. - For the purposes of levy of tax on windmill Tower mentioned in serial Xo. 1, the maximum amount of tax for one Windmill tower shall not be more than 15000 per megawatt.

Terms and conditions for levy of tax.-

- (i) Tax shall be levied after completion of work of the towers used for windmills and other purposes.
- (ii) Tax shall be levied although the tower, of the windmills and other towers are closed or not in use.
- (iii) For calculating the areas of basement of the towers the only length and width of tower shall be taken into consideration and not height of the tower,

By order and in the name of the Governor of Maharashtra,

DR. Mallinath Kalshetti,

Deputy Secretary to Government.