

**Tamil Nadu Panchayats Act, 1994 [Tamil Nadu Act 21 of 1994] (Updated upto
20/06/2008)**

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THE TAMIL NADU PANCHAYATS ACT, 1994

(Tamil Nadu Act 21 of 1994)

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd April 1994 and is hereby published for general information:-

An Act to repeal and re-enact the Tamil Nadu Panchayats Act, 1958.

WHEREAS it is expedient to repeal and re-enact the Tamil Nadu Panchayats Act, 1958, for establishing a three-tier Panchayat Raj system in the State to the elected bodies at the village, intermediate and district level in keeping with the Constitution (Seventy-third Amendment) Act, 1992, relating to Panchayats for greater participation of the people so as to make them Institutions of self-government and for more effective implementation of rural development programmes;-

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fort-fifth year of the Republic of India as follows:-

Chapter I

Preliminary

1. Short title, extent and commencement – (1) This Act may be called the Tamil Nadu Panchayats Act, 1994.

(2) It extends to the whole of the State of Tamil Nadu except,

(i) the City of ¹(Chennai);

(ii) the City of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971);

(iii) the City of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981);

(iv) the Municipalities, Town Panchayats and Industrial Townships constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); and

(v) the Cantonments constituted under the Cantonments Act, 1924 (Central Act II of 1924)

(3) It shall come into force on such date as the Government may, by notification, appoint.

1. Substituted for the word "Madras" by Tamil Nadu Act 28 of 1996.

2. Definitions – In this Act, unless the context otherwise requires,-

¹[(1) "**Backward Classes of Citizens**" shall have the same meaning as defined in clause (a) of Section 3 of the Tamil Nadu Backward Classes, Scheduled Castes and

Scheduled Tribes (Reservation of Seats in Educational Institutions and of appointments of posts in the Services under the State) Act, 1993 (Tamil Nadu Act 45 of 1994);

(1-A) **"building"** includes a house, out-house, tent, stable, latrine, shed, hut, wall (other than a boundary wall not exceeding 2.5 metres in height) and any other such structure, whether of masonry, bricks, wood, mud, metal or any other materials whatsoever;]

(2) **"casual vacancy"** means a vacancy occurring otherwise than by efflux of time and **"casual election"** means an election held to fill a casual vacancy;

(3) **"Chairman"** means the Chairman of a Panchayat Union Council or a District Panchayat, as the case may be;

(4) ² [***]

(5) **"Collector"** means the collector of a revenue district;

(6) **"Commissioner"** means the Commissioner of a Panchayat Union;

(7) **"Company"** means a Company as defined in the Companies Act, 1956 (Central Act 1 of 1956) and includes foreign company within the meaning of Section 591 of that Act;

(8) **"district"** means a revenue district;

(9) **"District Panchayat"** means the District Panchayat constituted under sub-section (1) of Section 24;

(10) **"drain"** means a rain or storm water drain and water tables, chutes and the side drain exclusively meant to drain away the rain water falling on the surface of any street, bridge or causeway, but does not include a drain or sewer within the meaning of the ¹[Chennai] Metropolitan Water Supply and Sewerage Act, 1978 (Tamil Nadu Act 28 of 1978);

(11) ³[**"Executive Authority"** means a person notified as such by the Government under Section 83];

(12) **"Government"** means the State Government of Tamil Nadu;

(13) **"Grama Sabha"** means a body consisting of persons registered in the electoral rolls relating to a Panchayat Village comprised within the area of Village Panchayat concerned;

(14) **"house"** means a building fit for human occupation, whether as a residence or otherwise, having a separate principal entrance from the common way and includes any shop, workshop or warehouse or any building used for garaging or parking buses or as a bus-stand;

(15) **"hut"** means any building which is constructed principally of wood, mud, leaves, grass or thatch and includes any temporary structure of whatever size or any small

building of whatever material made, which the Panchayat may declare to be a hut for the purposes of this Act;

(16) "**Inspector**" means any officer not below the rank of a Collector appointed by the Government to exercise or perform any of the powers or duties of the Inspector under this Act;

(17) "**latrine**" includes privy, water-closet and urinal;

(18) "**member**" means a member of the Village Panchayat, the Panchayat Union Council or the District Panchayat, as the case may be;

(19) "**ordinary vacancy**" means a vacancy occurring by efflux of time and "**ordinary election**" means an election held to fill an ordinary vacancy;

(20) "**Owner**" includes-

(a) the person for the time being receiving or entitled to receive whether on his own account or on behalf of another persons as agent, trustee, guardian, manager or receiver or for any religious or charitable purpose, the rents or profits of the property in connection with which the word is used; and

(b) the person for the time being in charge of the animal or vehicle in connection with which the word is used;

(21) "**Panchayat**" means a Village Panchayat, a Panchayat Union Council or a District Panchayat constituted under this Act;

(22) "**Panchayat Development Block**" means the area declared by the Government from time to time to be a Panchayat Development Block for the purpose of this Act;

(23) "**Panchayat Union**" means any local area which is declared to be a Panchayat Union under this Act;

(24) "**Panchayat Union Council**" means the body constituted for the administration of a Panchayat Union under this Act;

(25) "**Panchayat Village**" means any local area over which a Village Panchayat has jurisdiction;

(26) "**President**" means the President of a Village Panchayat;

(27) "**private road**" means any street, road, square, court, alley, passage, cart-track, foot-path or riding-path which is not a 'public road' but does not include a path-way made by the owner of premises on his own land to secure, access to, or the convenient use of, such premises;

(28) **“public road”** means any street, road, square, court, alley, passage, cart-track, foot-path or riding-path over which the public have a right of way, whether a thoroughfare or not, and includes-

(a) the roadway over any public bridge or causeway;

(b) the footway attached to any such road, public bridge or causeway; and

(c) the drains attached to any such road, public bridge or causeway, and the land whether covered or not by any pavement, veranda, or other structure, which lies on either side of the roadway upto the boundaries of the adjacent property, whether that property is private property or property belonging to the State or Central Government;

(29) a person is deemed to have his residence or to reside in any house if he sometimes uses any portion thereof as a sleeping apartment, and a person is not deemed to cease to reside in any such house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return to such house at any time and has not abandoned his intention of returning;

(30) **“revenue district”** means any local area which for the purpose of revenue administration is under the charge of a Collector, after excluding therefrom all areas included in –

(a) the City of ¹(Chennai);

(b) the City of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971);

(c) the City of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981);

(d) the Municipalities, Town Panchayats and Industrial Townships constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); and

(e) the Cantonments constituted under the Cantonments Act, 1924 (Central Act II of 1924);

(31) **“Scheduled Castes”** shall have the same meaning as in the Constitution;

(32) **“Scheduled Tribes”** shall have the same meaning as in the Constitution;

⁴[(32-a) **“Secretary”** means the Secretary of a District Panchayat;]

⁵[***]

(33) ⁶["Tamil Nadu State Election Commission"] means the ⁶["Tamil Nadu State Election Commission"] referred to in Section 239 ;

(34) ⁷["**Tamil Nadu State Election Commissioner**"] means the ⁷["Tamil Nadu State Election Commissioner"] referred to in Section 239 ;

(35) **"unreserved forest"** means a forest not notified under Section 4 of the Tamil Nadu Forest Act, 1882 (Tamil Nadu Act V of 1882) and includes unreserved land at the disposal of the Government;

(36) **"village"** means any local area which is declared to be a Panchayat Village under sub-section (1) of Section 4, and 'revenue village' means any local area which is recognized as a village in the revenue accounts of Government after excluding therefrom the areas, if any, included in-

(a) the City of ⁸(Chennai);

(b) the City of Madurai constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971);

(c) the City of Coimbatore constituted under the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981);

(d) the Municipalities, Town Panchayats and Industrial Townships constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920); and

(e) the Cantonments constituted under the Cantonments Act, 1924 (Central Act II of 1924);

(37) **"Village Panchayat"** means a Panchayat constituted as a Village Panchayat under sub-section (1) of Section 6 ; ⁹[***]

(38) **"water-course"** includes any river, stream or channel, whether natural or artificial;

(39) **"year"** means the financial year.

-
1. Substituted by Tamil Nadu Act 30 of 1995.
 2. The word "Chief Executive Officer means the Chief Executive Officer of a District Panchayat" omitted by Tamil Nadu Act 28 of 1998.
 3. Substituted by Tamil Nadu Act 21 of 1996.
 4. Inserted by Tamil Nadu Act 28 of 1998.
 5. Clause (32-b) omitted by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006. Before omission it was read as: "Special Village Panchayat" means the Special Village Panchayat referred to in sub-section(4) of Section 6;
 6. Substituted for the words "State Election Commission" by Tamil Nadu Act 4 of 1998.
 7. Substituted for the words "State Election Commissioner" by Tamil Nadu Act 4 of 1998.
 8. Substituted for the word "Madras" by Tamil Nadu Act 28 of 1996.
 9. The words "and includes a Special Village Panchayat" were added by Tamil Nadu Act 39 of 2004 and omitted by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.

Chapter II

Grama Sabha

3. Grama Sabha. – (1) There shall be a Grama Sabha for every Village Panchayat consisting of persons registered in the electoral roll relating to the Panchayat Village, comprised within the area of the said Village Panchayat.

¹[(2) Subject to the general orders of the Government, the Grama Sabha shall meet atleast twice in a year but six months shall not intervene between any two meetings.

(2-A) Every meeting of the Grama Sabha shall be convened by the President of the Village Panchayat. If the President fails to convene the meeting of the Grama Sabha, the Inspector shall convene the meeting.]

(3) (a) The Grama Sabha shall, -

(i) approve the village plan ;

(ii) approve the village budget for the year ; ²[***]

³[(ii-a) approve the audit report on the Village Panchayat accounts of the previous year; and]

(iii) review the progress of the implementation of all schemes entrusted to the Village Panchayat.

(b) The Government may, by notification, entrust to the Grama Sabha such other functions as may be specified.

(4) The Village Panchayat shall give due consideration to the recommendations and suggestions of the Grama Sabha.

(5) The *quorum* for a meeting ⁴[***] and the procedure for convening and conducting such meetings of the Grama Sabha shall be such as may be prescribed.

(6) Every meeting of the Grama Sabha shall be presided over by the President and in his absence, by the Vice President and in the absence of both the President and Vice President, by a member chosen by the members present at the meeting.

1. *Substituted by Tamil Nadu Act 28 of 1998.*

2. *The words "and" was omitted by Tamil Nadu Act 28 of 1998.*

3. *Inserted by Tamil Nadu Act 28 of 1998.*

4. *The words "of the Grama Sabha shall be one-third of the total number of the members of the Grama Sabha" were omitted by Tamil Nadu Act 28 of 1998.*

Chapter III

Formation and Constitution of Village Panchayats, Panchayat union councils and District Panchayats

4. Formation of Panchayat Villages. – (1) The Inspector,-

(a) shall, by notification, classify and declare every local area comprising a revenue village or villages or any portion of a revenue village or contiguous portions of two or more revenue villages ¹[***] as a Panchayat Village for the purposes of this Act; and

(b) shall, by notification, specify the name of such Panchayat Village.

(2) (a) The Inspector may, by Notification, exclude from a Panchayat Village any area comprised therein, ²[***].

³[(b) In regard to any area excluded under clause (a), the Inspector may by notification under sub-section(1), declare it to be a Panchayat Village or include it in any contiguous Panchayat Village under clause (c)(i).]

(c) The Inspector may, by notification, -

(i) include in a Panchayat Village any local area contiguous thereto; or

(ii) cancel or modify a notification issued under sub-section(1); or

(iii) alter the name of any Panchayat Village specified under sub-section(1).

(d) Before issuing a notification under clause (a) or under clause (b) read with sub-section(1) or under clause (c), the Inspector shall give the Village Panchayat or Village Panchayats which will be affected by the issue of such notification, a reasonable opportunity of showing cause against the proposal and shall consider the explanations and objections, if any, of such Village Panchayat or Village Panchayats.

(3) Any rate-payer or inhabitant of such area or any Village Panchayat concerned, may, if he or it objects to any notification under sub-section(1) or sub-section(2), appeal to the Government within such period as may be prescribed.

(4) The Inspector may pass such orders as he may deem fit -

(a) as to the disposal of the property vested in a Village Panchayat which has ceased to exist and the discharge of its liabilities;

(b) as to the disposal of any part of the property vested in Village Panchayat which has ceased to exercise jurisdiction over any local area, and the discharge of the liabilities of the Village Panchayat relating to such property or arising from such local area.

(5) An order made under sub-section (4) may contain such supplemental, incidental and consequential provisions as the Inspector may deem necessary, and in particular may direct -

(i) that any tax, fee or other sum due to the Village Panchayat or where a Village Panchayat has ceased to exercise jurisdiction over any local area, such tax, fee or other sum due to the Village Panchayat as relates to that area shall be payable to such authorities as may be specified in the order;

(ii) that appeals, petitions or other applications with reference to any such tax, fee or sum which are pending on the date on which the Village Panchayat ceased to exist or, as the case may be, on the date on which the Village Panchayat cease to exercise jurisdiction over the local area, shall be disposed of by such authorities as may be specified in the order.

⁴[4-A. **Special provisions relating to Town Panchayat constituted as Village Panchayat.**- (1) Notwithstanding anything contained in this Act,-

(a) the Chairman and members of a Town Panchayat holding office as such immediately before the date of constitution of such Town Panchayats as Village Panchayat under this Act consequent on the cancellation or modification of the notification declaring it as Town Panchayat under Section 3-B of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), shall be deemed to be the elected President and members of such Village Panchayat under this Act and such President and members shall continue to hold office upto such date as the Government may, by notification, fix in this behalf or in case no such date is fixed, upto the date on which their term of office would expire under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), if they had been elected as Chairman or members of the Town Panchayat and such President and members shall exercise all powers and perform all duties conferred on the President and members by or under provisions of this Act;

Provided that such Village Panchayat shall have no representation in the Panchayat Union Council or the District Panchayat, as the case may be, till such President and members of the Village Panchayat continue to hold office as such President and members under this sub-section;

(b) all the employees, other than the provincialised employees, of the Town Panchayat immediately before its constitution as Village Panchayat shall be the employees of such Village Panchayat under this Act. The provincialised employees shall continue to serve under the Village Panchayat and they shall be transferred by the Director of Town Panchayats within three months from the date on which such Village Panchayat is constituted under this Act.

(2) Subject to the provisions of sub-section (1), the provisions of this Act and the Rules made thereunder shall apply to the Village Panchayat referred to in sub-section (1).]

1. *The words "with a population estimated at not less than five hundred" were omitted by the Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.*

2. *The words "provided that a population of the Panchayat Village after such exclusion is not less than five hundred" were omitted by the Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.*

3. *Clause (b) substituted by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.*

4. *Section 4-A inserted by Tamil Nadu Act 29 of 1998.*

5. Extension of provisions of Tamil Nadu District Municipalities Act, 1920 or of any Rules made thereunder. – (1) The Inspector, may, whether at the request of the Village Panchayat or otherwise, by notification, declare that any of the provisions of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or of any Rules made thereunder, shall be extended to, and be in force, in, the Panchayat Village or any specified area therein.

(2) The provisions so notified shall be construed with such alterations (not affecting the substance) as may be necessary or proper for the purpose of adapting them to the Panchayat Village or specified area therein.

(3) Without prejudice to the generality of the foregoing provision, all references in the provisions so notified to a Municipal Council or the Chairman or the Executive Authority thereof shall be construed as references to the Village Panchayat or the President or the Executive Authority of the Village Panchayat and all references to any officer or servant of a Municipal Council as references to the corresponding officer or servant of the Village Panchayat, and all references to the municipal limits as references to the limits of the Panchayat Village or specified area therein, as the case may be.

6. Constitution of village panchayats and their incorporation. – (1) A Village Panchayat shall be constituted for each Panchayat Village consisting of such number of elected members, with effect from such date as may be specified in the notification issued in that behalf by the Inspector.

(2) Subject to the provisions of this Act, the administration of the Panchayat Village shall vest in the Village Panchayat but the Village Panchayat shall not be entitled to exercise functions expressly assigned by or under this Act or any other law to its President or to any Panchayat Union Council or the District Panchayat or other authority.

(3) Every Village Panchayat shall be a body corporate by the name of the Panchayat Village specified in the notification issued under Section 4, shall have perpetual succession and a common seal, and subject to any restriction or qualification imposed by or under this Act or any other law, shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, of entering into contracts, and of doing all things necessary, proper or expedient for the purposes for which it is constituted.

¹[(4) ² [***]

(5) The Government, may by notification, classify the ³[***] Village Panchayats into various grades for the purpose of effective administration of the said Village Panchayats as in accordance with such norms as may be prescribed.]

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1. *Sub-section (4) and (5) were inserted by Tamil Nadu Act 39 of 2004.*
 2. *Sub-section (4) omitted by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006. Before omission it was as follows:-*

(4) *The Village Panchayats constituted under this Act on or after the 14th day of June 2004 consequent on the cancellation of the notification declaring them as Town Panchayats or Third Grade Municipalities, as the case may be, under Section 3-B of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) shall be called as Special Village Panchayats and the rest of the Village Panchayats constituted under this Act shall be called as Village Panchayats.*
 3. *In sub-section (5) the expression "Special Village Panchayats referred to in sub-section (4) and" - Omitted by Tamil Nadu Act 17 of 2006 w.e.f 14.7.2006.*

7. Alteration of classification of Panchayat Villages. – (1) The Government may alter any classification notified under sub-section (1) of Section 4, ¹[***].

(2) Any decision made by the Government under this section shall not be questioned in a Court of law.

1. The words "if in their opinion the Panchayat Village satisfies or ceases to satisfy the conditions referred to in that sub-section" were omitted by the Tamil Nadu Act 17 of 2006 w.e.f 14.7.2006.

8. Strength of a Village Panchayat. – (1) Notwithstanding anything contained in Section 12 or any other provisions of this Act, the total number of members of a Village Panchayat (exclusive of its President) shall be notified by the Inspector in accordance with such scale as may be prescribed with reference to population of the Panchayat Village concerned, as ascertained at the last preceding census of which the relevant figures have been published.

(2) The Inspector may, from time to time, by notification, alter the total number of members of a Village Panchayat notified under sub-section (1).

(3) The number notified under sub-section (1) or the number as altered by notification under sub-section (2) shall not be less than five or more than ¹[fifteen].

1. Substituted for the expression "twenty-one" vide Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.

9. Duration of Village Panchayats. – (1) Every Village Panchayat unless sooner dissolved, shall continue for five years from the date appointed for its first meeting after each ordinary election and no longer.

(2) Where a Village Panchayat is dissolved before the expiration of the said period of five years, election to constitute such Village Panchayat shall be completed in accordance with the provisions of Section 214 as soon as may be, and in any case before the expiration of a period of six months from the date of such dissolution;

Provided that where a Village Panchayat is dissolved within six months before the expiration of the said period of five years, it shall not be necessary to hold any election to such Village Panchayat.

¹[**9-A. Appointment of Special Officer in certain circumstances.**- (1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, in respect of Village Panchayats specified in Schedule-VI, which ²[could not be constituted] even after resorting to election process, the Government may, by notification, appoint Special Officers to exercise the powers and discharge the functions of the Village Panchayats, until the day on which the first meeting of the Village Panchayats are held after elections to the said Village Panchayats.

(2) The Special Officer appointed under sub-section (1) shall hold office only ³[upto the 24th day of April, 2004], ⁴[24th day of October, 2004], ⁵[24th day of April 2005], ⁶[24th day of October 2005], ⁷[24th day of April 2006], ⁸[24th day of October 2006] or for such shorter period as the Government may, by notification, specify in this behalf.]

⁹**9-B. Appointment of Special Officer to certain Village Panchayats.-** (1)

Notwithstanding anything contained in this Act, or in any other law for the time being in force, the Government may, by notification, appoint a Special Officer to the Village Panchayats specified in Schedule VII, which could not be reconstituted in accordance with the provision of this Act on the 6th day of March 2005, to exercise the powers and discharge the duties of the said Village Panchayats.

(2) The Special Officer appointed under sub-section (1) shall hold office for a period of ¹⁰[one year and eight months] or until the date on which the first meeting of the reconstituted Village Panchayats are held after election to the said Village Panchayats, whichever is earlier.]

¹¹**9-C. Appointment of Special Officer in certain circumstances.-** (1)

Notwithstanding anything contained in this Act, or in any other law for the time being in force, in respect of Village Panchayat, which could not be constituted on the 25th day of October 2006, even after resorting to election process, the Inspector may, by notification, appoint a Special Officer to exercise the powers and discharge the functions of the said Village Panchayat, until the day on which the first meeting of the said Village Panchayat is held after election to the said Village Panchayat.]

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1. Section 9-A inserted by Tamil Nadu Act 3 of 2002 w.e.f. 25.10.2001.
 2. Substituted for the expression "cannot be constituted on the 25th day of October 2001" by Tamil Nadu Act 49 of 2002.
 3. Substituted by Tamil Nadu Act 36 of 2003 w.e.f. 17.10.2003.
 4. Substituted by Tamil Nadu Act 21 of 2004 w.e.f. 23.10.2004.
 5. Substituted by Tamil Nadu Act 36 of 2004 w.e.f. 23.10.2004.
 6. Substituted by Tamil Nadu Act 16 of 2005 w.e.f. 25.04.2005.
 7. Substituted by Tamil Nadu Act 9 of 2006 w.e.f. 25.10.2005.
 8. Substituted by Tamil Nadu Act 17 of 2006 w.e.f. 14.07.2006.
 9. Added by Tamil Nadu Act 6 of 2005 w.e.f. 6.3.2005.
 10. For the words "six month" the words "Twelve months" were substituted by Tamil Nadu Act 19 of 2005 w.e.f. 2.9.2005. Subsequently, substituted for "twelve months" by Tamil Nadu Act 23 of 2006 w.e.f. 6.3.2006.
 11. Inserted by Tamil Nadu Act 38 of 2006.

10. Election of members of Village Panchayat.- (1) The members of the Village Panchayat shall be elected in such manner as may be prescribed:

¹[Provided that no person shall be eligible to be elected as a member of more than one ward in the same Village Panchayat or as a member of more than one Village Panchayat];

²[Provided further that a person who stands for elections as a member of a Village Panchayat shall not be eligible to stand for election as President of a Village Panchayat, a member of a Panchayat Union Council or a member of a District Panchayat];

Provided also that no member of a Village Panchayat shall be eligible to stand for election as President of a Village Panchayat, a member of a Panchayat Union Council or a District Panchayat.]

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1. Substituted by Tamil Nadu Act 21 of 1996.

2. *Added by Tamil Nadu Act 30 of 1995.*

11. Reservation of seats.- (1) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in every Village Panchayat and the number of seats so reserved shall bear as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that Village Panchayat as the population of the Scheduled Castes in that Village Panchayat area or of the Scheduled Tribes in that Village Panchayat area bears to the total population of that area.

Provided that for the first election for the Village Panchayat to be held immediately after the commencement of this Act, the provisional population figures of the Panchayat Village as published in relation to 1991 census shall be deemed to be the population of the Panchayat Village.

(2) Seats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes from among the seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes which shall not be less than one-third of the total number of seats reserved for the persons belonging to Scheduled Castes and Scheduled Tribes.

¹[***]

(3) Seats shall be reserved for women in the Village Panchayat and the number of seats reserved for women shall be, as nearly as may be, one-third ²[including the number of seats reserved for women belonging to the Scheduled Castes and Scheduled Tribes] of the total number of seats in the Village Panchayat:

Provided that such seats reserved for women shall be allotted by rotation to different wards in such a manner as the Inspector may, by notification, direct.

(4) The reservation of seats under sub-section (1) and (2) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

1. *The sub-sections (2-A) and (2-B) were inserted by Tamil Nadu Act 30 of 1995 and omitted by Tamil Nadu Act 15 of 1996.*

2. *Substituted by Tamil Nadu Act 15 of 1996.*

12. Division of Panchayat Village into wards.- (1) For the purpose of election of members to a Village Panchayat, the Inspector may, after consulting the Village Panchayat, by notification, divide the Panchayat Village into wards and determine the number of members to be returned by each ward in accordance with such scale as may be prescribed.

13. Term of office of members.- (1) The term of office of the members of every Village Panchayat who are elected at ordinary elections, shall, save as otherwise expressly provided, be five years from the date appointed for the first meeting of such Village Panchayat after ordinary election.

(2) Ordinary vacancies in the office of an elected member of the Village Panchayat shall be filled at ordinary elections which shall be fixed by the ¹[Tamil Nadu State Election

Commissioner] to take place on such day or days within six months before the occurrence of the ordinary vacancies, as he thinks fit.

(3) The member of a Village Panchayat elected in a casual vacancy shall enter upon office forthwith, but shall hold office only so long as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

1. *Substituted for the words "State Election Commissioner" by Tamil Nadu Act 4 of 1998.*

14. Electoral roll for Village Panchayats.- (1) Subject to the provision of sub-section (2), the electoral roll of the Panchayat Union Council for the time being in force in a Panchayat Village shall be deemed to be the electoral roll for such Village Panchayat.

(2) No amendment, transposition or deletion of any entry in the electoral roll of the Panchayat Union Council made after the last date of making nominations for an election in any Village Panchayat ward and before the notification of the result of such election, shall form part of the electoral roll for such election for the purpose of this Section.

(3) The Executive Authority of the Village Panchayat shall maintain in the prescribed manner, an electoral roll for each ward of the Panchayat Village.

PANCHAYAT UNION COUNCILS

15. Formation of a Panchayat Union Council.- (1) The Government may, from time to time, publish a notification of their intention,-

(a) to declare any local area forming a development block for the purpose of the National Extension Service Scheme or Community Development, to be a Panchayat Development Block; and

(b) to constitute for every such Panchayat Development Block a Panchayat Union.

(2) Any inhabitant of a local area in respect of which any such notification has been published may submit his objection in writing to anything contained in the notification to the Government within six weeks from the publication of the notification and the Government shall take all such objections into consideration.

(3) After the expiry of six weeks from the publication of the notification and after considering the objections, if any, which have been submitted, the Government may, by notification-

(a) declare the local area to be a Panchayat Development Block;

(b) declare the said Panchayat Development Block to be a Panchayat Union;

and

(c) specify the name of the Panchayat Union.

(4) The Government may, by notification,

(i) exclude from a Panchayat Development Block any area or village comprised therein, or

(ii) include in a Panchayat Development Block any area contiguous to it, or

(iii) cancel or modify a notification issued under sub-section (3), or

(iv) alter the name of a Panchayat Union.

(5) Before issuing a notification under sub-section (4), the Government shall consult the District Panchayat concerned and give the Panchayat Union Council or Panchayat Union Councils and the Village Panchayat or Village Panchayats which will be affected by the issue of such notification, a reasonable opportunity for showing cause against the proposal and shall consider their explanations and objections, if any.

(6) The Government may pass such orders as they may deem fit –

(a) for the disposal of any part of the assets of, or institutions belonging to, the Panchayat Union Council which has ceased to exist and for the discharge of the liabilities, if any of such Panchayat Union Council relating to such assets or institutions, or

(b) for the disposal of the assets of, or institutions belonging to, a Panchayat Union Council which has ceased to exercise jurisdiction over any Panchayat Development Block and for the discharge of the liabilities, if any, of the Panchayat Union Council relating to such assets or institutions.

(7) An order made under sub-section (6) may contain such supplemental, incidental and consequential provisions as the Government may deem necessary, and in particular may direct –

(i) that any tax, fee or other sum due to the Panchayat Union Council or where a Panchayat Union Council has ceased to exercise jurisdiction over any Panchayat Development Block, such tax, fee or other sum due to the Panchayat Union Council as relates to that block shall be payable to such authorities as may be specified in the order;

(ii) that appeals, petitions or other applications with reference to any such tax, fee or sum which are pending on the date on which the Panchayat Union Council ceased to exist, or as the case may be, on the date on which the Panchayat Union Council ceased to exercise jurisdiction over the Panchayat Development Block, shall be disposed of by such authorities as may be specified in the order.

16. Constitution of Panchayat Union Councils and their incorporation.- (1)

A Panchayat Union Council shall be constituted for each Panchayat Union with effect from such date as may be specified in the notification issued in that behalf by the Government.

(2) Subject to the provisions of this Act, the administration of the Panchayat Union shall vest in the Panchayat Union Council but the Panchayat Union Council shall not be

entitled to exercise functions expressly assigned by or under this Act or any other law to its Chairman or the Commissioner or to the Village Panchayat or District Panchayat or any other authority.

Provided that if and so long as there is no Village Panchayat in any part of a Panchayat Union, the Panchayat Union Council shall exercise all the powers including the power of taxation, discharge the duties, perform the functions and be credited with the receipts and debited with the charges of the Village Panchayat, and the Chairman and the Commissioner of the Panchayat Union Council shall exercise the powers discharge the duties and perform the function of the President and the Executive Authority, respectively, in such part of the Panchayat Development Block.

(3) Every Panchayat Union Council shall be a body corporate by the name of the Panchayat Union specified in the notification issued under Section 15, shall have perpetual succession and a common seal, and subject to any restriction or qualification imposed by or under this Act or any other law, shall be vested with the capacity of suing or being sued in its Corporate name, of acquiring, holding and transferring property, movable or immovable, of entering into contracts, and of doing all things necessary, proper or expedient for the purpose for which it is constituted.

¹[**17. Strength of a Panchayat Union Council.**- (1) A Panchayat Union Council constituted for any Panchayat Union, shall consist of the elected members as notified under Section 19].

1. *Section 17 was substituted by Tamil Nadu Act 21 of 1996.*

18. Duration of a Panchayat Union Council.- (1) Every Panchayat Union Council unless sooner dissolved shall continue for five years from the date appointed for its first meeting after each ordinary election and no longer.

(2) Where a Panchayat Union Council is dissolved before the expiration of the said period of five years, election to reconstitute such Panchayat Union Council shall be completed in accordance with the provisions of Section 215 as soon as may be, and in any case, before the expiration of a period of six months from the date of such dissolution:

Provided that where a Panchayat Union Council is dissolved within six months before the expiration of the said period of five years it shall not be necessary to hold any election to such Panchayat Union Council.

¹[**18-A. Appointment of Special Officer to Panchayat Union Council in certain circumstances.**- (1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, in respect of Manachanallur Panchayat Union Council, which cannot be reconstituted in accordance with the provisions of this Act on or before the 11th day of June 2004, the Government, may by notification, appoint a Special Officer to exercise the powers and discharge the duties of the said Panchayat Union Council and of its Chairman

until the day on which the first meeting of the reconstituted Panchayat Union Council is held after election to the said Panchayat Union Council.

(2) The Special Officer appointed under sub-section (1) shall hold office for six months or for such shorter period as the Government may, by notification, specify in this behalf.]

²[**18-B. Appointment of Special Officer to Yercaud Panchayat Union Council.-** (1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, the Government may, by notification, appoint a Special Officer to the Yercaud Panchayat Union Council, which could not be reconstituted in accordance with the provisions of this Act on the 6th day of March 2005, to exercise the powers and discharge the duties of the said Panchayat Union Council and of its Chairman.

(2) The Special Officer appointed under sub-section (1) shall hold office for a period of six months ³[one year and eight months] or until the date on which the first meeting of the reconstituted Panchayat Union Council is held after election to the said Panchayat Union Council, whichever is earlier.]

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1. Section 18-A inserted by Tamil Nadu Act 22 of 2004 w.e.f.8.6.2004..
 2. Section 18-B inserted by Tamil Nadu Act 6 of 2005 w.e.f 6.3.2005.
 3. For the words "six month" the words "Twelve months" were substituted by Tamil Nadu Act 19 of 2005 w.e.f 2.9.2005. Subsequently, for the words "twelve months" the words "one year and eight months" were substituted by Tamil Nadu Act 23 of 2006 w.e.f. 6.3.2006.

¹[**19. Election of members of Panchayat Union Council.-** Every Panchayat Union Council shall consist of persons elected from the wards in the Panchayat Union, as may be notified from time to time by the Government ²[at the rate of one member for such population as may be prescribed] of the Panchayat Union area as ascertain the last preceding census of which the relevant figures have been published. Such a ward of the Panchayat Union area may either comprise a full ward or one or more wards of the Village Panchayats :

Provided that no person shall be eligible to be elected as a member of more than one ward in the same Panchayat Union or as a member of more than one Panchayat Union Council under this Act:

Provided further that a person who stands for elections as a member of a Panchayat Union Council shall not be eligible to stand for election as a member of a Village Panchayat, President of a Village Panchayat or a member of a District Panchayat:

Provided also that no member of a Panchayat Union Council shall be eligible to stand for election as a member of a Village Panchayat, President of a Village Panchayat or a member of a District Panchayat.]

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1. Section 19 was substituted by Tamil Nadu Act 21 of 1996.
 2. Substituted for the expression "at the rate of one member as nearly as may be, for every five thousand population" by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.

20. Reservation of seats.- (1) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in every Panchayat Union Council and the number of seats so reserved shall bear as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that Panchayat Union Council as the population of the Scheduled Castes in that Panchayat Union area or of the Scheduled Tribes in that Village Panchayat area bears to the total population of that area.

Provided that for the first election for the Panchayat Union Council to be held immediately after the commencement of this Act, the provisional population figures of the Panchayat Union as published in relation to 1991 census shall be deemed to be the population of that Panchayat Union.

(2) Seats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes from among the seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes which shall not be less than one-third of the total number of seats reserved for the persons belonging to Scheduled Castes and Scheduled Tribes.

¹[***]

(3) Seats shall be reserved for women in the Panchayat Union Council and the number of seats reserved for women shall be, as nearly as may be, one-third ²[including the number of seats reserved for women belonging to the Scheduled Castes and Scheduled Tribes] of the total number of seats in the Panchayat Union Council:

Provided that such seats reserved for women shall be allotted by rotation to different wards in such a manner as the Inspector may, by notification, direct.

(4) The reservation of seats under sub-section (1) and (2) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

1. *The sub-sections (2-A) and (2-B) were inserted by Tamil Nadu Act 30 of 1995 and omitted by Tamil Nadu Act 15 of 1996.*

2. *Substituted by Tamil Nadu Act 15 of 1996 for the following words "(including the number of seats reserved for women belonging to the Scheduled Castes, Scheduled Tribes and the backward classes of citizens)".*

21. Division of Panchayat Union into Wards.- (1) For the purpose of election of members to the Panchayat Union Council, the Inspector shall, after consulting the Panchayat Union Council, by notification, divide the Panchayat Union area into wards, and determine the number of members to be elected in accordance with such scale as may be prescribed.

(2) Only one member shall be elected from each ward.

22. Term of office of members.- (1) Except as otherwise provided in this Act, members of the Panchayat Union Council elected at an ordinary election, shall hold office for a term of five years.

(2) The term of office of the members elected at an ordinary election shall commence on the date appointed for the first meeting of the Panchayat Union Council after ordinary election.

(3) The member of a Panchayat Union Council elected in a causal vacancy, shall enter upon office forthwith but shall hold office only so long as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

23. Electoral roll for Panchayat Union Council.- (1) Subject to the provision of sub-section (2), the electoral roll of the District Panchayat for the time being in force for such part of the Panchayat Union shall be deemed to be the electoral roll for such Panchayat Union Council.

(2) No amendment, transposition or deletion of any entry in the electoral roll of the District Panchayat made after the last date of making nominations for an election in any Panchayat Union Council ward and before the notification of the result of such election, shall form part of the electoral roll for such election for the purpose of this Section.

(3) The Commissioner of Panchayat Union Council shall maintain in the prescribed manner, electoral roll for each ward in the Panchayat Union.

DISTRICT PANCHAYATS

24. Formation and incorporation of District Panchayat.- (1) The Government, may, by notification, constitute for each district with effect from such date as may be prescribed in the said notification, a District Panchayat having jurisdiction over the entire district excluding such portions of the district as are included in a Municipality or Town Panchayat or Industrial Township or under the authority of a Municipal Corporation or a Cantonment.

(2) Every District Panchayat shall be a body Corporate by the name of the district, shall have perpetual succession and a common seal and subject to such restrictions as are imposed by or under this or any other enactment, shall be vested with the capacity of suing or being sued in its Corporate name, of acquiring, holding and transferring property, movable or immovable, whether without or within the limits of the area over which it has authority, of entering into contracts and of doing all things, necessary, proper or expedient for the purpose for which it is constituted.

¹**25. Constitution of District Panchayat.-** (1) Every District Panchayat shall consist of –

(a) all the elected members as determined under Section 27;

(b) the members of the House of People and the members of the State Legislative Assembly representing a part or whole of the district whose constituencies lie within the district.

(c) the member of the Council of States who is a registered as elector within the district;

(d) Members of the House of People, the State Legislative Assembly and the Council of States, referred to in clauses (b) and (c) of sub-section (1), shall be entitled to take part in the proceedings, ²[and vote at the meetings of the District Panchayat]].

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1. *Section 25 substituted by Tamil Nadu Act 21 of 1996.*
 2. *Substituted for the words "but shall not have the right to vote in the meetings of the District Panchayat" by Tamil Nadu Act 37 of 1997.*

26. Election of members.- The number of elected members of a District Panchayat shall consist of persons elected from the wards in the District Panchayat, as may be notified from time to time by the Government based on the population of the district as ascertained at the last preceding census :

¹[Provided that no person shall be eligible to be elected as a member of more than one ward in the same District Panchayat or as a member of more than one District Panchayat]

²[Provided further that a person who stands for elections as a member of a District Panchayat shall not be eligible to stand for election as a member of a Village Panchayat, President of a Village Panchayat or a member of a Panchayat Union Council:

Provided also that no member of a District Panchayat shall be eligible to stand for election as a member of a Village Panchayat, President of a Village Panchayat or a member of a Panchayat Union Council].

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1. *Substituted by Tamil Nadu Act 21 of 1996.*
 2. *Added by Tamil Nadu Act 30 of 1995.*

27. Determination of elected members after census.- Upon the publication of the figures for each census, the number of elected members of a District Panchayat shall be determined in accordance with such scale as may be prescribed on the basis of the population of the district as ascertained at the last preceding census:

Provided that the determination of the members as aforesaid, shall not affect the then composition of the District Panchayat until the expiry of the term of office of the elected members then in office:

Provided further that for the first election to the District Panchayat to be held immediately after the commencement of this Act, the provisional population figures of the District Panchayat as published in relation to 1991 census, shall be deemed to be the population of the District Panchayat as ascertained in that census.

28. Delimitation of territorial wards.- The Government shall, by notification,-

(a) divide the area, within the jurisdiction of every District Panchayat, for the purpose of election to such District Panchayat into as many single member territorial wards as the number of members required to be elected under Section 26;

(b) determine the extent of each territorial ward which shall be a Panchayat Village or Panchayat Union or part of a Panchayat Village or Panchayat Union; and

(c) determine the territorial ward or wards in which seats are reserved for the Scheduled Castes, Scheduled Tribes ¹[***] and women.

²[**28-A. Special provision relating to election.-** Notwithstanding anything contained in this Act or the Rules made or orders issued under this Act, for the first election for the Village Panchayats, Panchayat Union Councils and District Panchayats to be held immediately after the 14th day of July 2006, the territorial area of wards, the number of wards in every Village Panchayat, Panchayat Union and District Panchayat and the number of members to be returned by each such wards shall be the same as they exist on the 14th day of July 2006].

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1. *The words "persons belonging to the Backward Classes of citizens" was inserted by the Tamil Nadu Act 30 of 1995 and omitted by the Tamil Nadu Act 15 of 1996.*
 2. *Section 28-A inserted by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006.*

29. Term of office of members.- Except as otherwise provided in this Act, members of the District Panchayat elected at an ordinary election, shall hold office for a term of five years.

(2) The term of office of the members elected at an ordinary election shall commence on the date appointed for the first meeting of the District Panchayat after ordinary election.

(3) The member of a District Panchayat elected in a causal vacancy, shall enter upon office forthwith but shall hold office only so long as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

30. Electoral roll for District Panchayat.- (1) The electoral roll of a District Panchayat shall be the same as the electoral roll of the Tamil Nadu Legislative Assembly prepared and revised in accordance with the provisions of the law for the time being in force in the district and as revised, modified, updated and published in accordance with the provisions of sub-section (2).

(2) Subject to the superintendence, direction and control of the ¹[Tamil Nadu State Election Commission], the electoral roll shall be revised, modified and updated and published by such officer as may be designated by the ¹[Tamil Nadu State Election Commission] in this behalf in the prescribed manner.

(3) No amendment, transposition or deletion of any entry in the electoral roll of the Tamil Nadu Legislative Assembly made after the last date of making nomination for

election in any District Panchayat territorial ward and before the notification of the result of such election, shall form part of the electoral roll for such election for the purpose of this section.

1. *Substituted for the words "State Election Commission" by Tamil Nadu Act 4 of 1998.*

31. Duration of a District Panchayat.- (1) Every District Panchayat constituted under this Act unless sooner dissolved, shall continue for five years from the date appointed for its first meeting after each ordinary election and no longer.

(2) Where a District Panchayat is dissolved before the expiration of the said period of five years, election to reconstitute such District Panchayat shall be completed as soon as may be, and in any case, before the expiration of a period of six months from the date of such dissolution:

Provided that where a District Panchayat is dissolved within six months before the expiration of the said period of five years it shall not be necessary to hold any election to such District Panchayat.

32. Reservation of seats.- (1) Seats shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes in every District Panchayat and the number of seats so reserved shall bear as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that District Panchayat as the population of the Scheduled Castes in that District Panchayat area or of the Scheduled Tribes in that District Panchayat area bears to the total population of that area.

Provided that for the first election for the District Panchayat to be held immediately after the commencement of this Act, the provisional population figures of the District Panchayat area as published in relation to 1991 census, shall be deemed to be the population of the District Panchayat area.

(2) Seats shall be reserved for women belonging to the Scheduled Castes and the Scheduled Tribes from among the seats reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes which shall not be less than one-third of the total number of seats reserved for the persons belonging to Scheduled Castes and Scheduled Tribes.

¹[***]

(3) Seats shall be reserved for women in the District Panchayat and number of seats reserved for women shall not be less than one-third ²[including the number of seats reserved for women belonging to the Scheduled Castes and Scheduled Tribes] of the total number of seats in the District Panchayat:

Provided that such seats reserved for women shall be allotted by rotation to different territorial wards in such manner as the Government may, by notification, direct.

(4) The reservation of seats under sub-sections (1) and (2) shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

(5) Reservation of seats under this section, Section 11 and Section 20, shall be made by the Government or by any officer authorized by the Government in this behalf.

(6) While determining the number of seats in Village Panchayats, Panchayat Union Councils and District Panchayats under this section, Section 11, and Section 20 for the purpose of reservation, any fraction thereof shall be disregarded.

1. *The sub-sections (2-A) and (2-B) were inserted by Tamil Nadu Act 30 of 1995 and subsequently omitted by Tamil Nadu Act 15 of 1996.*

2. *Substituted for the words "(including the number of seats reserved for women belonging to the Scheduled Castes, Scheduled Tribes and the backward classes of citizens)" by Tamil Nadu Act 15 of 1996.*

QUALIFICATION, DISQUALIFICATION, ETC., OF MEMBERS

33. Qualification of Candidates.- No person shall be qualified for election as a Member or President ¹[***] of a Panchayat unless-

(i) his name appears on the electoral roll of the concerned Panchayat; and

(ii) he has completed his twenty-first year of age.

1. *The words "or Chairman" was omitted by Tamil Nadu Act 21 of 1996.*

34. Disqualification of officers and servants of Government and local bodies, etc.- (1) No Village Administrative Officer, or village servant and no other officer or servant of the State or Central Government or of a Village Panchayat, Panchayat Union Council, District Panchayat, Municipal Council or the Municipal Corporation of ¹[Chennai], or of Madurai or of Coimbatore or of any other Municipal Corporation that may be constituted under any law for the time being in force or of any Industrial Township or of Cantonment or of any body Corporate, owned or controlled by the State or Central Government, shall be qualified for election as a member or for holding office as a member.

²[(2) A person who having held an office under the Government of India or under the Government of any State has been dismissed for corruption or for disloyalty to the State shall be disqualified for election as a member or for holding office as a member for a period of five years from the date of such dismissal.]

(3)³[***]

1. *Substituted for the word "Madras" by Tamil Nadu Act 28 of 1996.*

2. *Substituted for sub section (2) by Tamil Nadu Act 39 of 2008.*

3. *Sub-section (3) omitted by Tamil Nadu Act 39 of 2008.*

35. Disqualification of persons convicted of election offences.- Every persons convicted of an offence punishable under Sections 58 to 71 of this Act or under Chapter IX-A of the Indian Penal Code (Central Act XLV of 1860), or is so disqualified by or under any law for the time being in force for the purposes of election to the Legislative Assembly of the State or is disqualified by or under any law for the time being in force, shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of President or Member of a Village Panchayat or of the office of Chairman or member of a Panchayat Union Council or a District Panchayat, for a period of ¹[six years] from the date of his conviction.

1. *Substituted for the words "five years " by Tamil Nadu Act 39 of 2008 .*

36. Disqualification of voters.- No person who is of unsound mind and declared so by a competent Court and no person who is disqualified under Section 35 shall be qualified to vote so long as the disqualification subsists.

37. Disqualification of candidates.- ¹[(1) A person convicted of an offence punishable under—

(a) section 153-A (offence of promoting enmity between different groups on ground of religion, race, place of birth, residence, language, etc., and doing acts prejudicial to maintenance of harmony) or section 171-E (offence of bribery) or section 171-F (offence of undue influence or personation at an election) or sub-section (1) or sub-section (2) of section 376 or section 376-A or section 376-B or section 376-C or section 376-D or section 498-A (offence of cruelty towards a woman by husband or relative of a husband) or sub-section (2) or sub-section (3) of section 505 (offence of making statement creating or promoting enmity, hatred or ill-will between classes or offence relating to such statement in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies) of the Indian Penal Code (Central Act XLV of 1860); or

(b) the Protection of Civil Rights Act, 1955 (Central Act XXII of 1955) which provides for punishment for the preaching and practice of "untouchability", and for the enforcement of any disability arising therefrom; or

(c) section 11 (offence of importing or exporting prohibited goods) of the Customs Act, 1962 (Central Act 52 of 1962); or

(d) sections 10 to 12 (offence of being a member of an association declared unlawful, offence relating to dealing with funds of an unlawful association or offence relating to contravention of an order made in respect of a notified place) of the Unlawful Activities (Prevention) Act, 1967 (Central Act 37 of 1967); or

(e) the Foreign Exchange (Regulation) Act, 1973 (Central Act 46 of 1973); or the Foreign Exchange Management Act, 1999 (Central Act 42 of 1999); or

(f) the Narcotic Drugs and Psychotropic Substances Act, 1985 (Central Act 61 of 1985); or

(g) section 7 (offence of contravention of the provisions of sections 3 to 6) of the Religious Institutions (Prevention of Misuse) Act, 1988 (Central Act 41 of 1988); or

(h) section 125 (offence of promoting enmity between classes in connection with the election) or section 135 (offence of removal of ballot-papers from polling stations) or section 135-A (offence of booth capturing) or clause(a) of sub-section (2) of section 136 (offence of fraudulently defacing or fraudulently destroying any nomination paper) of the Representation of the People Act, 1951 (Central Act 43 of 1951); or

(i) section 6 (offence of conversion of a place of worship) of the Places of Worship (Special Provisions) Act, 1991 (Central Act 42 of 1991); or

(j) section 2 (offence of insulting the Indian National Flag or the Constitution of India) or section 3 (offence of preventing singing of National Anthem) of the Prevention of Insults to National Honour Act, 1971 (Central Act 69 of 1971); or

(k) the Prevention of Corruption Act, 1988 (Central Act 49 of 1988); or

(l) any law providing for the prevention of hoarding or profiteering; or

(m) any law relating to the adulteration of food or drugs; or

(n) any provisions of the Dowry Prohibition Act, 1961 (Central Act 28 of 1961) shall be disqualified for election as a member, where the convicted person is sentenced to—

(i) only fine, for a period of six years from the date of such conviction;

(ii) imprisonment, from the date of such conviction and shall continue to be disqualified for a further period of six years since his release.

Explanation. —In this sub-section, —

(a) "law providing for the prevention of hoarding or profiteering" means any law, or any order, rule or notification having the force of law, providing for—

(i) the regulation of production or manufacture of any essential commodity;

(ii) the control of price at which any essential commodity may be bought or sold;

(iii) the regulation of acquisition, possession, storage, transport, distribution, disposal, use or consumption of any essential commodity;

(iv) the prohibition of the withholding from sale of any essential commodity ordinarily kept for sale;

(b) "drug" has the meaning assigned to it in the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940);

(c) "essential commodity" has the meaning assigned to it in the Essential Commodity Act, 1955 (Central Act 10 of 1955);

(d) "food" has the meaning assigned to it in the Prevention of Food Adulteration Act, 1954 (Central Act XXXVII of 1954).

(2) A person convicted of any offence and sentenced to imprisonment for not less than two years other than any offence referred to in sub-section (1) shall be disqualified for election as a member from the date of such conviction and shall continue to be disqualified for a further period of six years since his release.”]

(3) A person shall be disqualified for election as a member, if at the last date for filing of nomination or at the date of election he is –

(a) of unsound mind, or a deaf-mute;

(b) an applicant to be adjudicated as an insolvent or an undischarged insolvent;

(c) interested in a subsisting contract made with or any work being done for, any panchayat except as a shareholder (other than a director) in a company;

(d) employed as paid legal Practitioner on behalf of the Panchayat or as legal Practitioner against the Panchayat;

²[(dd) found that he does not belong to Scheduled Caste or Scheduled Tribe for contesting any seat reserved for Scheduled Caste or Scheduled Tribe in a Panchayat;]

(e) already a member of a Panchayat, whose term of office will not expire before his fresh election can take effect or has already been elected as a member of a Panchayat whose term of office has not yet commenced; or

(f) in arrears of any kind due by him (otherwise than in fiduciary capacity) to a Panchayat upto and inclusive of the previous year.

³[(4) if the Tamil Nadu State Election Commission is satisfied that a person, -

(a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act, and

(b) has no good reason or justification for the failure, the Tamil Nadu State Election Commission shall, by order published in the *Tamil Nadu Government Gazette*, declare him to be disqualified for being chosen as, and for being, a member or President, as the case may be, and any such person shall be disqualified for a period of three years from the date of the order].

1. Sub-section (1) and (2) were substituted by Tamil Nadu Act 39 of 2008.

2. Sub-section (dd) inserted by Tamil Nadu Act 2 of 1999.

3. Sub-section (4) inserted by Tamil Nadu Act 54 of 1998.

38. Disqualification of members.- ¹[(1) A member convicted of such an offence as described under sub-section (1) of Section 37 shall be disqualified, where the convicted member is sentenced to—

(i) only fine, for a period of six years from the date of such conviction;

(ii) imprisonment, from the date of such conviction and shall continue to be disqualified for a further period of six years since his release.

(2) A member convicted of any offence and sentenced to imprisonment for not less than two years other than any offence referred to in sub-section (1) of Section 37 shall be disqualified from the date of such conviction and shall continue to be disqualified for a further period of six years since his release.

(3) Subject to the provisions of section 41, a member shall cease to hold office as such, if he-

(a) becomes of unsound mind, or a deaf-mute;

(b) applies to be adjudicated, or is adjudicated, as an insolvent;

(c) acquires any interest in any subsisting contract made with or any work being done for, any Panchayat except as a shareholder (other than a director) in a company or except as permitted by rules made under this Act.

(d) is employed as paid legal Practitioner on behalf of the Panchayat or as legal Practitioner against any Panchayat;

(e) is found that he does not belong to Scheduled Caste or Scheduled Tribe, but has been elected from the seat reserved for Scheduled Caste or Scheduled Tribe ;

(f) is appointed as an officer or servant under this Act;

(g) ceases to reside in the village, panchayat union or the district, as the case may be;

(h) fails to pay arrears of any kind due by him (otherwise than in fiduciary capacity) to a Panchayat within three months after such arrears became due; or

(i) absents himself from the meetings of the Panchayat for a period of three consecutive months reckoned from the date of the commencement of his term of Office, or of the last meeting which he attended, or of his restoration to office as member under sub-section (1) of section 39, as the case may be, or if within the said period, less than 3 meetings have been held, absents himself in the three consecutive meetings held after the said date;

Provided that no meeting from which a member absented himself shall be counted against him under this clause if –

(i) due notice of that meeting was not given to him; or

(ii) the meeting was held after giving shorter notice than that prescribed for an ordinary meeting; or

(iii) the meeting was held on a requisition of members.”]

²**38A. Disqualification for President, Vice-President, Chairman, Vice-Chairman and Member.**- Notwithstanding anything contained in this Act, no person shall be qualified for being elected as, and for being, a President, Vice President or member of a Village Panchayat or a Chairman, Vice-Chairman or Member of a Panchayat Union Council or of a District Panchayat if he is a Member of the Legislative Assembly of the State or a Member of either House of Parliament.]

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1. *Substituted by Tamil Nadu Act 39 of 2008.*
 2. *Section 38-A inserted by Tamil Nadu Act 28 of 2002.*

39. Restoration of members to office.- (1) Where a person ceases to be a member under Section 35 or ¹[sub-section(1) or sub-section(2) of Section 38], such person shall be restored to office for such portion of the period for which such person was elected, as may remain unexpired at the date of such restoration, if and when the conviction or sentence is annulled on appeal or revision; and any person elected to fill the vacancy in the interim, shall on such restoration, vacate office.

(2) Where a person ceases to be a member ²[under clause (i) of sub-section(3) of Section 38], the Executive Authority or the Commissioner or the ³[Secretary] as the case may be, shall, at once intimate the fact in writing to such person and report the same to the Panchayat concerned at its next meeting. If such person applies for restoration *suo motu* to the Panchayat concerned on or before the date of its next meeting or within fifteen days of the receipt by him of such intimation, such Panchayat may at the meeting next after the receipt of such application restore him to his office of member:

Provided that a member shall not be restored more than twice during his term of office.

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1. *Substituted for the expression "clause (a) or clause (b) of Section 38" by Tamil Nadu Act 39 of 2008.*
 2. *Substituted for the expression "under clause (j) of Section 38" by Tamil Nadu Act 39 of 2008.*
 3. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

40. Oath of affirmation to be made by members.- (1) Notwithstanding anything contained in the Oaths Act, 1969 (Central Act X of 1969), every person who is elected to be a member or who becomes a member shall, before taking his seat, make, at a meeting of the Panchayat an oath or affirmation in the following form, namely,-

“I, A.B, having been elected a member/having become a member of this Village Panchayat/Panchayat Union Council/District Panchayat do swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law

established, that I will uphold the sovereignty and integrity of India and that I will faithfully discharge the duty upon which I am about to enter”.

(2) Any person who, having been elected to be a member or who, having become a member, fails to make within three months of the date on which his term of office commences or at one of the first three meetings held after the said date, whichever is later, the oath or affirmation laid down in sub-section (1), shall cease to hold his office and his seat shall be deemed to have become vacant.

(3) Any person who has been elected to be a member or who has become a member shall not take his seat at meeting of the Panchayat or do any act as such member unless he has made the oath or affirmation as laid down in sub-section (1).

(4) Notwithstanding anything contained in sub-section (3), the President or the Chairman of a Panchayat or the member of a Committee constituted under this Act, who has not made the oath or affirmation as a member, shall be entitled to act as such President, Chairman or member provided he makes the oath or affirmation and takes his seat at the first meeting of the Panchayat which he attends within two months after he is elected or appointed as, or becomes entitled to exercise the functions of the President, Chairman or member, as the case may be.

Explanation.- For the purposes of this section –

(i) ‘**President**’ includes a Vice-President exercising the functions of the President under sub-section (1) or sub-section (2) of Section 47 and the temporary President appointed under sub-section (3) of that Section; and

(ii) ‘**Chairman**’ includes a Vice-Chairman exercising the functions of the Chairman under sub-section (1) or sub-section (5) of Section 54 or a Revenue Divisional Officer who is ex-officio Chairman under sub-section (2) of that section.

¹[41. Authority to decide Questions of disqualification or cessation of members.- (1) If any question arises as to whether any person who has been elected as a member of a Panchayat or who becomes a member of a Panchayat is not qualified or as become disqualified under Section 33 or Section 34 or Section 35 or sub-Section (3) of Section 38 or 38–A or cessation under Section 40, the question shall be referred by the Inspector to the Government whose decision shall be final.

(2) Before taking any such decision on such question, the Government shall obtain the opinion of the Tamil Nadu State Election Commission and shall act according to such opinion.]

²[41-A. Powers of the Tamil Nadu State Election Commission.- (1) Where in connection with the tendering of any opinion to the Government under Section 41, the Tamil Nadu State Election Commission considers it necessary or proper to make an inquiry, and the Tamil Nadu State Election Commission is satisfied that on the basis of the affidavits filed and

the documents produced in such inquiry by the parties concerned of their own accord, it cannot come to a decisive opinion on the matter which is being inquired in to, the Tamil Nadu State Election Commission shall have, for the purposes of such inquiry, the powers of a civil court, while trying a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908), in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) requiring the discovery and production of any document or other material object producible as evidence;

(c) receiving evidence on affidavits;

(d) requisitioning any public record or a copy thereof from any court or office ;

(e) issuing commissions for the examination of witnesses or documents.

(2) The Tamil Nadu State Election Commission shall also have the power to require any person, subject to any privilege which may be claimed by that person under any law for the time being in force, to furnish information on such points or matters as in the opinion of the Tamil Nadu State Election Commission may be useful for, or relevant to, the subject-matter of the inquiry.

(3) The Tamil Nadu State Election Commission shall be deemed to be a Civil Court and when any such offence, as is described in Section 175, section 178, section 179, section 180 or section 228 of the Indian Penal Code (Central Act XLV of 1860), is committed in the view or presence of the Tamil Nadu State Election Commission, the Tamil Nadu State Election Commission may after recording the facts constituting the offence and the statement of the accused as provided for in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), forward the case to a Magistrate having jurisdiction to try the same and the Magistrate to whom any such case is forwarded shall proceed to hear the complaint against the accused as if the case had been forwarded to him under Section 346 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(4) Any proceeding before the Tamil Nadu State Election Commission shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code (Central Act XLV of 1860).

41-B. Statements made by persons to the Tamil Nadu State Election Commission.- No statement made by a person in the course of giving evidence before the Tamil Nadu State Election Commission shall subject him to, or be used against him in, any civil or criminal proceeding except a prosecution for giving false evidence by such statement:

Provided that the statement—

(a) is made in reply to a question which he is required by the Tamil Nadu State Election Commission to answer, or

(b) is relevant to the subject-matter of the inquiry.

41-C. Procedure to be followed by the Tamil Nadu State Election Commission.- The Tamil Nadu State Election Commission shall have the power to regulate its own procedure (including the fixing of places and times of its sittings and deciding whether to sit in public or in private).

41-D. Protection of action taken in good faith.- No suit, prosecution or other legal proceeding shall lie against the Tamil Nadu State Election Commission or any person acting under the direction of the Tamil Nadu State Election Commission in respect of anything which is in good faith done or intended to be done in pursuance of the foregoing provisions of Sections 41-A to 41-C or of any order made there under or in respect of the tendering of any opinion by the Tamil Nadu State Election Commission to the Government or in respect of the publication, by or under the authority of the Tamil Nadu State Election Commission of any such opinion, paper or proceedings.]

1. *Substituted by Tamil Nadu Act 39 of 2008.*

2. *Section 41-A,41-B,41-C and 41-D were inserted by Tamil Nadu Act 39 of 2008.*

PRESIDENT AND VICE PRESIDENT OF VILLAGE PANCHAYAT

42. President and Vice-President of Village Panchayat.- There shall be a President and a Vice-President for every Village Panchayat.

43. Election of President.- (1) (a) The President shall be elected by the persons whose names appear in the electoral roll for the Village Panchayat from among themselves in accordance with such procedure as may be prescribed.

(b) If at an ordinary or casual election, no President is elected, a fresh election shall be held:

¹[Provided that a person who stand for election as President shall not be eligible to stand for election as a member of a Village Panchayat, a member of a Panchayat Union Council or a member of a District Panchayat:

Provided further that no President shall be eligible to stand for election as a member of a Village Panchayat, a member of a Panchayat Union Council or a member of a District Panchayat:

(2) The election of the President may be held ordinarily at the same times and in the same places as the ordinary elections of the members of the Village Panchayat.

(3) The term of office of the President who is elected at an ordinary election shall, save as otherwise expressly provided in, be five years beginning at noon on the day on which the ordinary vacancy occurs.

(4) Any casual vacancy in the office of the President shall be filled by a fresh election and a person elected as President in any such vacancy shall enter upon office forthwith and hold office only so long as the person in whose place he is elected would have been entitled to hold office, if the vacancy had not occurred.

(5) Unless the ²[Tamil Nadu State Election Commissioner] otherwise directs, no casual vacancy in the office of the President shall be filled within six months before the date on which the ordinary election of the President under sub-section (1) is due.

(6) The provisions of Sections 34 to 41 (both inclusive), shall, as far as may be, apply in relation to the office of the President as they apply in relation to the office of an elected member of the Panchayat.

(7) The President shall be an *ex-officio* member of the Village Panchayat and shall have all the rights and privileges of an elected member of the Village Panchayat.

1. *Provisio substituted by Tamil Nadu Act 30 of 1995.*

2. *Substituted for the words "State Election Commissioner" by Tamil Nadu Act 4 of 1998.*

44. Election of Vice-President.- (1) The Vice-President shall be elected by the Village Panchayat from among its elected members in accordance with such procedure as may be prescribed.

(2) If at an election held under sub-section (1), no Vice-President is elected, a fresh election shall be held for electing a Vice-President.

45. Cessation of office as President and Vice-President.- The President or Vice-President shall cease to hold office as such-

(a) in the case of the President, on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be a President;

(b) in the case of the Vice-President, ¹[on his becoming disqualified for holding the office or on his removal from office or] on the expiry of his term of office as a member or on his otherwise ceasing to be a member.

1. *Inserted by Tamil Nadu Act 29 of 1999.*

46. Functions of the President.- (1) The President shall, -

¹[(a) convene the meetings of the Village Panchayat and of the Grama Sabha];

(b) have full access to the records of the Village Panchayat;

(c) discharge all the duties specifically imposed and exercise all the powers conferred on the President by this Act.

²[(d) execute or implement all schemes, programmes or activities as may be entrusted to village panchayat from time to time.]

(2) No official correspondence between the Village Panchayat and the Government shall be conducted except through the President. The President shall be bound to transmit communications addressed through him by the Executive Authority to the Government or by the Government to the Executive Authority.

1. *Substituted for the words "(a) convene the meetings of the Village Panchayats;" by Tamil Nadu Act 29 of 1999.*

2. *Inserted by Tamil Nadu Act 41 of 2008.*

47. Devolution ¹[*] of President's functions and filling up of vacancies in the office of President.**- (1) When the office of President is vacant, the Vice-President shall exercise the functions of the President until a new President is declared elected and assumes office.

(2) If the President has been continuously absent from jurisdiction for more than thirty days or is incapacitated, his functions during such absence or incapacity shall, except in such circumstances as may be prescribed, devolve on the Vice-President.

(3) When the office of President is vacant or the President has been continuously absent from jurisdiction for more than thirty days or is incapacitated and there is either a vacancy in the office of Vice-President or the Vice-President has been continuously absent from jurisdiction for more than thirty days or is incapacitated, the functions of the President shall devolve on a member of the Village Panchayat appointed by the Inspector in this behalf, and if no member of the Village Panchayat is available for such appointment, on such person as may be appointed by the Inspector in this behalf.

The member of the Village Panchayat or the person so appointed (who shall be called as the temporary President) shall perform the functions of the President subject to such restrictions and conditions as may be prescribed, until a new President or Vice-President is declared elected and assumes office, or either the President or the Vice-President returns to jurisdiction or recovers from his incapacity, as the case may be.

(4) Any vacancy in the office of President shall be reported to the ²[Tamil Nadu State Election Commissioner] by such person and within such time as may be prescribed and the ²[Tamil Nadu State Election Commissioner] shall arrange for the election of the President.

(5) The President shall have power to control and revise the exercise or discharge of any functions devolving on the Vice-President under sub-section (2).

1. *The words "and delegation" was omitted by Tamil Nadu Act 29 of 1999.*

2. *Substituted for the words "State Election Commissioner" by Tamil Nadu Act 4 of 1998.*

48. Delegation of functions of President.- Subject to such restrictions and control as may be prescribed, the President may by an order in writing delegate any of his

functions as such to the Vice-President and in the absence of the Vice-President to any other member, provided that the exercise or discharge of any functions so delegated shall be subject to such further restrictions and conditions as may be laid down by the President and shall also be subject to his control and revision:

Provided that he shall not delegate any functions which the Village Panchayat expressly prohibits him to delegate.

CHAIRMAN AND VICE-CHAIRMAN

49. Chairman and Vice-Chairman of Panchayat Union Council.- There shall be a Chairman and Vice-Chairman for every Panchayat Union Council.

50. Election of Chairman of Panchayat Union Council.- (1) The Chairman shall be elected by the Panchayat Union Council from among its elected members in accordance with such procedure as may be prescribed.

(2) If at an election held under sub-section (1), no Chairman is elected, a fresh election shall be held for electing a Chairman.

51. Election of Vice-Chairman of Panchayat Union Council.- (1) The Vice-Chairman shall be elected by the Panchayat Union Council from among its elected members in accordance with such procedure as may be prescribed.

(2) If at an election held under sub-section (1), no Vice-Chairman is elected, a fresh election shall be held for electing a Vice-Chairman.

52. Functions of the Chairman. – The Chairman shall –

(a) convene the meetings of the Panchayat Union Council, and

(b) discharge all the duties specifically imposed and exercise all the powers conferred on the Chairman by this Act and the rules made thereunder.

(2) The Chairman shall have full access to all the records of the Panchayat Union Council and no official correspondence between the Council and the Government shall be conducted except through the Chairman. The Chairman shall be bound to transmit communications addressed through him by the Commissioner to the Government or by the Government to the Commissioner.

53. Cessation of office as Chairman and Vice-Chairman of a Panchayat Union Council.- The Chairman and Vice-Chairman shall cease to hold office as such-

(a) in the case of the Chairman of a Panchayat Union Council on his becoming disqualified for holding the office or on his removal from office or on the expiry of his term of office or on his otherwise ceasing to be Chairman or member of the Panchayat Union Council;

(b) in the case of the Vice-Chairman, ¹[on his becoming disqualified for holding the office or on his removal from office or] on the expiry of his term of office as a member of the Panchayat Union Council or on his otherwise ceasing to be a member of the Panchayat Union Council.

1. *Inserted by Tamil Nadu Act 29 of 1999.*

54. Devolution and delegation of Chairman's functions and filling up of vacancies in the office of Chairman.- (1) When the office of Chairman is vacant, the Vice-Chairman shall exercise the functions of the Chairman until a new Chairman assumes office.

(2) When the office of Chairman is vacant and there is either a vacancy in the office of Vice-Chairman, or the Vice-Chairman has been continuously absent from jurisdiction for more than thirty days or is incapacitated and until a new Chairman or Vice-Chairman is elected and assumes office, or the Vice-Chairman returns to jurisdiction or recovers from his incapacity, as the case may be, the Revenue Divisional Officer shall, notwithstanding anything contained in this Act, or in the rules or notifications issued thereunder, be *ex officio* member and Chairman of the Panchayat Union Council.

(3) An out-going Chairman or Vice-Chairman is eligible for re-election.

(4) The Chairman may, by an order in writing, delegate any of his functions to the Vice-Chairman:

Provided that he shall not delegate any functions which the Panchayat Union Council expressly forbids him to delegate.

(5) If the Chairman has been continuously absent from jurisdiction for more than thirty days or is incapacitated, his functions during such absence or incapacity shall, except in such circumstances as may be prescribed, devolve on the Vice-Chairman.

(6) If the Vice-Chairman also has been continuously absent from jurisdiction for more than thirty days or is incapacitated or if the office of Vice-Chairman is vacant, the Chairman may, by an order in writing, delegate any of his functions to any member of the Panchayat Union Council who shall be called "Chairman Delegate" during the period of delegation:

Provided that –

(i) when an order of delegation made under this sub-section is in force, no further orders of delegation of any function shall be made in favour of any member other than the member in whose favour the order in force was made;

(ii) no delegation under this sub-section shall be made for any period exceeding in the aggregate ninety days in any year without the special sanction of the Panchayat Union Council; and

(iii) every order made under this sub-section shall be communicated to the Panchayat Union Council at its next meeting.

(7) The exercise or discharge of any functions delegated under this Section shall be subject to such restrictions, limitations and conditions as may be laid down by the Chairman.

55. Chairman and Vice-Chairman of District Panchayat.- There shall be a Chairman and Vice-Chairman for every District Panchayat.

56. Election of Chairman and Vice-Chairman of District Panchayat.- (1) The elected members of the District Panchayat shall as soon as may be, elect two members from among themselves, to be respectively the Chairman and Vice-Chairman.

(2) The provisions of ¹[sub-section (2) of Section 50, sub-section (2) of Section 51 and Sections 52,53 and 54] shall as far as may be, apply in relation to the office of the Chairman and Vice-Chairman of District Panchayat, as they apply in relation to the office of the Chairman and Vice-Chairman of Panchayat Union Council and any reference to Panchayat Union Council or Commissioner in the said Sections shall be deemed to be a reference to the District Panchayat or ²[Secretary] as the case may be, in so far as it applies to the office of Chairman and Vice-Chairman of District Panchayat.

1. Substituted for the expression "Sections 52, 53 and 54" by Tamil Nadu Act 29 of 1999.

2. Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.

57. Reservation of seats in the office of President, Chairman, etc.- (1) Office of the Presidents of Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats, shall be reserved for the persons belonging to the Scheduled Castes and Scheduled Tribes and the number of seats so reserved shall bear as nearly as may be, the same proportion to the total number of offices in the State as the population of the Scheduled Castes in the State or the Scheduled Tribes in the State bear to the total population of the State:

¹[***]

²[(1-A) Offices of the Presidents of the Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats shall be reserved for women belonging to the Scheduled Castes and Scheduled Tribes from among the offices reserved for the persons belonging to Scheduled Castes and Scheduled Tribes which shall not be less than one-third of the total number of offices reserved for the persons belonging to the Scheduled Castes and Scheduled Tribes].

³[***]

²[(1-D) Offices of the Presidents of the Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats in the State shall be reserved for women which shall not be less than one-third ⁴[including the number of offices reserved for women

belonging to the Scheduled Castes and Scheduled Tribes] of the total number of such offices in the State:

Provided that the offices reserved under this Section, shall be allotted by rotation to different panchayats at each level in such manner, as may be prescribed].

(2) Reservation of the offices of the Presidents of the Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats, shall be made by the Government or by any officer authorized by the Government in this behalf.

(3) The reservation of the offices of Presidents of the Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of the District Panchayats made under sub-section (1) in respect of the persons belonging to the Scheduled Castes and the Scheduled Tribes shall cease to have effect on the expiration of the period specified in Article 334 of the Constitution.

(4) While determining the number of offices of Presidents of the Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats, under sub-section (1) for the purpose of reservation ⁵[any fraction which is less than half shall be disregarded and half and more than half shall be regarded as one].

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1. *The following provisos were omitted by Tamil Nadu Act 30 of 1995:-
"Provided that not less than one third of the total number of office of the Presidents of Village Panchayats, Chairmen of the Panchayat Union Councils and the Chairmen of the District Panchayats in the State, shall be reserved for women:
Provided further that the offices reserved under this Section, shall be allotted by rotation to different panchayats at each level in such manner as may be prescribed."*
 2. *Inserted by Tamil Nadu Act 30 of 1995.*
 3. *The following sub-sections were inserted by Tamil Nadu Act 30 of 1995 and subsequently omitted by Tamil Nadu Act 15 of 1996.
(1-B) Offices of Presidents of Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats shall be reserved for persons belonging to the backward classes of citizens and the number of offices so reserved shall be, as nearly as may be, fifty percent of the total number of offices of the Presidents of Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats in the State.
(1-C) Offices of Presidents of Village Panchayats, Chairmen of Panchayat Union Councils and Chairmen of District Panchayats shall be reserved for women belonging to the backward classes of citizens from among the offices reserved for the persons belonging to the backward classes of citizens which shall not be less than one-third of the total number of offices reserved for the persons belonging to the backward classes of citizens."*
 4. *Substituted for the following words "(including the number of offices reserved for women belonging to the Scheduled Castes, the Scheduled Tribes and the Backward Classes of Citizens)" by Tamil Nadu Act 15 of 1996.*
 5. *Substituted for the words "any fraction thereof shall be disregarded" by Tamil Nadu Act 29 of 1999.*

CHAPTER IV

OFFENCES RELATING TO ELECTIONS

58. Infringement of secrecy of election.- Every officer, clerk, agent or other person performing any duty in connection with the recording or counting of votes at an election who, except for some purpose authorized by law, communicates to any person any

information showing directly or indirectly for which candidate any voter has voted, and every person who by any improper means, procures any such information, shall be punished with imprisonment which may extend to six months or with fine, or with both.

59. Minimum penalty for personation at an election.- Notwithstanding anything contained in Section 171-F of the Indian Penal Code (Central Act XLV of 1860), any person who in connection with an election under this Act commits an offence of personation punishable under that section shall be punishable with imprisonment for a term which shall not be less than six months and not more than two years and with fine.

60. Promoting enmity between classes in connection with election.- Any person who in connection with an election under this Act promotes or attempts to promote on grounds of religion, race, caste, community or language, feelings of enmity or hatred between different classes of the citizens of India shall be punishable with imprisonment for a term which may extend to three years or with fine, or with both.

61. Prohibition of public meeting on the day preceding the election day and on the election day.- (1) No person shall convene, hold or attend any public meeting in any local area comprised in a Panchayat within forty-eight hours before the date of termination of the poll or on the date or dates on which a poll is taken for an election in that Panchayat.

(2) Any persons who contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to two hundred and fifty rupees.

62. Disturbances at election meeting.- (1) Any person who at a public meeting to which this section applies acts or incites others to act, in a disorderly manner for the purpose of preventing the transaction of the business for which the meeting was called shall be punishable with fine which may extend to two hundred and fifty rupees.

(2) This section applies to any public meeting of a political character held in any local area comprised in a Panchayat between the earliest date for making nomination of candidates for an election and the date in which such election is held.

(3) If any Police Officer reasonably suspects any person of committing an offence under sub-section (1), he may, if requested so to do by the Chairman of the meeting, require that persons to declare to him immediately his name and address and, if that person refuses or fails so to declare his name and address, or if the Police Officer reasonably suspects him of giving a false name or address, the Police Officer may arrest him without warrant.

63. Restrictions on printing of pamphlets, posters, etc.- (1) No person shall print or publish or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and address of the printer and the publisher thereof.

(2) No person shall print or cause to be printed any election pamphlet or poster-

(a) unless a declaration as to the identity of the publisher thereof signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and

(b) unless, within a reasonable time, after the printing of the document, one copy of the declaration is sent by the printer together with one copy of the document to the Executive Authority or Commissioner or the ¹[Secretary], as the case may be.

(3) For the purposes of this section –

(a) any process for multiplying copies of a document, other than copying it by hand, shall be deemed to be printing and the expression 'printer' shall be construed accordingly; and

(b) "**election pamphlet or poster**" means any printed pamphlet, hand-bill or other document distributed for the purpose of promoting or prejudicing the election of a candidate or group of candidates or any placard or poster having reference to an election, but does not include any hand-bill, placard or poster merely announcing the date, time, place and other particulars of an election meeting or routine instructions to election agents or workers.

(4) Any person who contravenes any of the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 4 of 1998.*

64. Officers, etc., at elections not to act for candidates or to influence voting.- (1) No person who is a Returning Officer, or an Assistant Returning Officer or a Presiding or Polling Officer at an election, or an officer or clerk appointed by the Returning Officer or the Presiding Officer to perform any duty in connection with an election shall in the conduct or the management of the election do any act (other than the giving of vote) for the furtherance of the prospects of the election of a candidate.

(2) No such person as aforesaid, and no member of the police force, shall endeavour -

(a) to persuade any person to give his vote an election, or

(b) to dissuade any person from giving his vote at an election, or

(c) to influence the voting of any person at an election in any manner.

(3) Any person who contravenes the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

65. Prohibition of canvassing in or near polling stations.- (1) No person shall, on the date or dates on which a poll is taken at any polling station, commit any of the

following acts within the polling station or in any public or private place within a distance of one hundred metres of the polling station, namely:-

- (a) canvassing for votes; or
- (b) soliciting the vote of any elector; or
- (c) persuading any elector not to vote for any particular candidate; or
- (d) persuading any elector not to vote at the election; or
- (e) exhibiting any notice or sign (other than an official notice) relating to the election.

(2) Any person who contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to two hundred and fifty rupees.

(3) An offence punishable under this section shall be cognizable.

66. Penalty for disorderly conduct in or near polling stations.- (1) No person shall, on the date or dates on which a poll is taken at any polling station –

(a) use or operate within or at the entrance of the polling station, or in any public or private place in the neighbourhood thereof, any apparatus for amplifying or reproducing the human voice, such as a megaphone or a loudspeaker, or

(b) shout, or otherwise act in a disorderly manner within or at the entrance of the polling station or in any public or private place in the neighbourhood thereof, so as to cause annoyance to any person visiting the polling station for the poll, or so as to interfere with the work of the officers and other persons on duty at the polling station.

(2) Any person who contravenes, or wilfully aids or abets the contravention of the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to three months or with fine, or with both.

(3) If the Polling Officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under this section, he may direct any Police Officer to arrest such person, and thereupon the Police Officer shall arrest him.

(4) Any Police Officer may take such steps, and use such force, as may be reasonably necessary for preventing any contravention of the provisions of sub-section (1) and may seize any apparatus used for such contravention.

Explanation.- In this section, the expression "Polling Officer" means the Polling Officer of a polling station or if there is a Presiding Officer at the polling station, such Presiding Officer.

67. Penalty for misconduct at the polling station.- (1) Any person who during the hours fixed for the poll at any polling station misconducts himself or fails to obey the lawful directions of the Polling Officer may be removed from the polling station by the

Polling Officer or by any Police Officer on duty or by any person authorized in this behalf by such Polling Officer.

(2) The powers conferred by sub-section (1) shall not be exercised so as to prevent any elector who is otherwise entitled to vote at a polling station from having opportunity of voting at that polling station.

(3) If any person who has been so removed from a polling station re-enters the polling station without the permission of the Polling Officer, he shall be punishable with imprisonment for a term which may extend to three months or with fine, or with both.

(4) An offence punishable under sub-section (3) shall be cognizable.

Explanation.- In this section, the expression "Polling Officer" has the same meaning as in Section 66.

68. Penalty for illegal hiring or procuring of conveyance at elections.- (1) No candidate or his agent or any other person with the consent of a candidate or his agent shall hire or procure whether on payment or otherwise any vehicle or vessel for the conveyance of any elector (other than the candidate himself, the members of his family or his agent) to or from any polling station:

Provided that nothing in this sub-section shall apply to-

(a) the hiring of a vehicle or vessel by an elector or several electors at their joint cost for the purpose of conveying him or them to or from the polling station, if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power; and

(b) the use of any public transport vehicle or vessel or any railway carriage by any elector at his own cost for the purpose of going to or coming from the polling station.

Explanation.- In this sub-section, the expression "vehicle" means any vehicle used or capable of being used for the purpose of road transport whether propelled by mechanical power or otherwise and whether used for drawing other vehicles or otherwise.

(2) Any person who contravenes the provisions of sub-section (1) at or in connection with an election shall be punishable with fine which may extend to two hundred and fifty rupees.

69. Breaches of official duty in connection with election.- (1) If any person to whom this section applies is without reasonable cause guilty of any act or omission in breach of his official duty, he shall be punishable with fine which may extend to five hundred rupees.

(2) No suit or other legal proceedings shall lie against any such person for damages in respect of any such act or omission as aforesaid.

(3) The persons to whom this section applies are the Returning Officers, Assistant Returning Officers, Presiding Officers, Polling Officers and any other person appointed to

perform any duty in connection with the receipt of nominations or withdrawal of candidatures, or the recording or counting of votes at an election; and the expression "official duty" shall for the purposes of this section be construed accordingly, but shall not include duties imposed otherwise than by or under this Act.

70. Removal of ballot papers from polling station to be an offence.- (1)

Any person who at any election fraudulently takes, or attempts to take, a ballot paper out of the polling station, or wilfully aids or abets the doing of any such act, shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to five hundred rupees, or with both.

(2) If the Presiding Officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under sub-section (1), such officer may, before such person leaves the polling station, arrest or direct a Police Officer to arrest such person and may search such person or cause him to be searched by a Police Officer;

Provided that when it is necessary to cause a woman to be searched, the search shall be made by another woman with strict regard to decency.

(3) Any ballot paper found upon the person arrested on search shall be made over for safe custody to a Police Officer by the Presiding Officer or when the search is made by a Police Officer, shall be kept by such officer in safe custody.

(4) An offence punishable under sub-section (1) shall be cognizable.

71. Other offences and penalties therefor.- (1) No person at an election shall

-

(a) fraudulently deface or fraudulently destroy any nomination paper; or

(b) fraudulently deface, destroy or remove any list, notice or other document affixed by or under the authority of a Returning Officer; or

(c) fraudulently deface or fraudulently destroy any ballot paper or the official mark on any ballot paper; or

(d) without due authority supply any ballot paper to any person or receive any ballot paper from any person or be in possession of any ballot paper; or

(e) fraudulently put into any ballot box anything other than the ballot paper which he is authorized by law to put in; or

(f) without due authority destroy, take, open or otherwise interfere with any ballot box or ballot paper then in use for the purpose of the election; or

(g) fraudulently or without due authority, as the case may be, attempt to do any of the foregoing acts or wilfully aid or abet the doing of any such acts.

(2) Any person who contravenes the provisions of sub-section (1) shall -

(a) if he is a Returning Officer or an Assistant Returning Officer or a Presiding Officer at a polling station or any other officer or clerk employed on official duty in connection with the election, be punishable with imprisonment for a term which may extend to two years or with fine, or with both.

(b) if he is any other person, be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(3) For the purposes of this section, a person shall be deemed to be on official duty if his duty is to take part in the conduct of an election or part of an election including the counting of votes or to be responsible after an election for the used ballot papers and other documents in connection with such election, but the expression "official duty" shall not include any duty imposed otherwise than by or under this Act.

(4) An offence punishable under clause (b) of sub-section (2) shall be cognizable.

72. Cognizance of certain election offences.- No Court shall take cognizance of any offence punishable under Section 64 or under Section 69 or under clause (a) of sub-section (2) of Section 71 except on complaint in writing made by order of, or under authority from, the Government.

REQUISITIONING OF PROPERTY FOR ELECTION PURPOSES

73. Requisitioning of premises, vehicles, etc., for election purposes.- (1) If it appears to the Government, that in connection with an election under this Act –

(a) any premises other than residential buildings actually occupied are needed or likely to be needed for the purpose of being used as a polling station or for the storage of ballot boxes after a poll has been taken, or

(b) any vehicle, vessel or animal is needed or is likely to be needed for the purpose of transport of ballot boxes to or from any polling station, or transport of members of the police force for maintaining order during the conduct of such election or transport of any officer or other person for performance of any duty in connection with such election, the Government may, by order in writing, requisition such premises, or such vehicle, vessel or animal, as the case may be and may make such further orders as may appear to them to be necessary or expedient in connection with the requisitioning;

Provided that no vehicle, vessel or animal which is being lawfully used by a candidate or his agent for any purpose connected with the election of such candidate shall be requisitioned under this sub-section until the completion of the poll at such election.

(2) The requisition shall be effected by an order in writing addressed to the person deemed by the Government to be the owner or person in possession of the property, and such order shall be served on the person to whom it is addressed.

(3) Whenever any property is requisitioned under sub-section (1), the period of such requisition shall not extend beyond the period for which such property is required for any of the purposes mentioned in that sub-section.

(4) In this section –

(a) '**premises**' means any land, building or part of a building and includes a hut, shed or other structure or any part thereof;

(b) '**vehicle**' means any vehicle used or capable of being used for the purpose of road transport, whether propelled by mechanical power or otherwise.

74. Payment of amount.- (1) Whenever in pursuance of Section 73, the Government requisitions any premises, the persons interested, shall be paid by the Government, an amount which shall be determined by the Government by taking into consideration the following, namely:-

(i) the rent payable in respect of the premises or if no rent is so payable the rent payable for similar premises in the locality;

Provided that the rent payable in respect of the premises to which the provisions of the Tamil Nadu Buildings (Lease and Rent Control) Act, 1960 (Tamil Nadu Act 18 of 1960) apply shall be the fair rent payable for the premises under that Act.

(ii) If in consequence of the requisition of the premises, the person interested is compelled to change his residence or place of business, the reasonable expenses if any, incidental to such change:

Provided that where any person interested, being aggrieved by the amount so determined makes an application to the Government within one month from the date of service of the order determining the amount, for referring the matter to an Arbitrator, the amount to be paid shall be such as the Arbitrator appointed by the Government may determine:

Provided further that where there is any dispute as to the title to receive the amount or as to the apportionment of the amount, it shall be referred by the Government to an Arbitrator appointed in this behalf by the Government for determination and shall be determined in accordance with the decision of such Arbitrator.

Explanation.- In this sub-section, the expression "person interested" means the person who was in actual possession of the premises requisitioned under Section 73 immediately before the requisition, or where no person was in such actual possession, the owner of such premises.

(2) Whenever in pursuance of Section 73, the Government requisition any vehicle, vessel or animal, there shall be paid by the Government to the owner thereof an amount which shall be determined by the Government on the basis of the fares or rates prevailing in the locality for the hire of such vehicle, vessel or animal:

Provided that where the owner of such vehicle, vessel or animal being aggrieved by the amount so determined makes an application to the Government within one month from the date of service of the order determining the amount for referring the matter to an Arbitrator, the amount to be paid shall be such sum as the Arbitrator appointed in this behalf by the Government may determine:

Provided further that where immediately before the requisitioning, the vehicle or vessel was by virtue of a hire purchase agreement in the possession of a person other than the owner, the total amount determined under this sub-section payable in respect of the requisition shall be apportioned between that person and the owner in such manner as they may agree upon, and in default of agreement, in such manner as an Arbitrator appointed by the Government in this behalf may decide.

75. Power to obtain information.- The Government may, with a view to requisitioning any property under Section 73 or determining the amount payable under Section 74, by order, require any person to furnish to such authority as may be specified in the order such information in his possession relating to such property as may be so specified.

76. Power of entry into and inspection of premises, etc.- (1) Any person authorised in this behalf by the Government may enter into any premises and inspect such premises and any vehicle, vessel or animal therein for the purpose of determining whether and if so in what manner, an order under Section 73 should be made in relation to such premises, vehicle, vessel or animal or with a view to securing compliance with any order made under that section.

(2) In this section, the expressions 'premises' and 'vehicle' shall have the same meaning as in Section 73.

77. Eviction from requisitioned premises.- (1) Any person remaining in possession of any requisitioned premises in contravention of any order made under Section 73 may be summarily evicted from the premises by any officer empowered by the Government in this behalf.

(2) Any officer so empowered may, after giving to any woman not appearing in public, reasonable warning and facility to withdraw, remove or open any lock or bolt or break open any door of any building or do any other necessary for effecting such eviction.

78. Release of premises from requisition.- (1) When any premises requisitioned under Section 73 are to be released from requisition, the possession thereof shall be delivered to the person from whom possession was taken at the time when the premises were requisitioned, or if there were no such person, to the person deemed by the Government to be the owner of such premises and such delivery of possession shall be a full discharge of the Government from all liabilities in respect of such delivery, but shall not prejudice any rights in respect of the premises which any other person may be entitled by due process of law to enforce against the person to whom possession of the premises is so delivered.

(2) Where the person to whom possession of any premises requisitioned under Section 73 is to be given under sub-section (1) cannot be found or is not readily ascertainable or has no agent or any other person empowered to accept delivery on his behalf, the Government shall cause a notice declaring that such premises are released from requisition to be affixed on some conspicuous part of such premises and publish the notice in the *District Gazette* concerned.

(3) When a notice referred to in sub-section (2) is published in the *District Gazette*, the premises specified in such notice shall cease to be subject to requisition on and from the date of such publication and be deemed to have been delivered to the person entitled to possession thereof and the Government shall not be liable for any claim in respect of such premises for any period after the said date.

79. Delegation of function of the Government with regard to requisitioning.- The Government may, by notification, direct that any power conferred or any duty imposed on the Government by any of the provisions of the Sections 73 to 78 shall, under such conditions, if any, as may be specified in the direction, be exercised or discharged by such officer or class of officers as may be so specified.

80. Penalty for contravention of any order of requisitioning.- If any person contravenes any order made under Section 73 or Section 75, he shall be punishable with imprisonment for a term which may extend to one year or with fine, or with both.

¹**[80-A. Grant of paid holiday to employees on the day of poll.**-(1) Every person employed in any business, trade, industrial undertaking or any other establishment and entitled to vote at election to any Panchayat shall on the day of poll, be granted a holiday.

(2) No deduction or abatement of the wages of any such person shall be made on account of a holiday having been granted in accordance with sub-section (1) and if such person is employed on the basis that he would not ordinarily receive wages for such a day, he shall nonetheless be paid for such day the wages he would have drawn had not a holiday been granted to him on that day.

(3) If an employer contravenes the provisions of sub-section (1) or sub-section (2), then such employer shall be punishable with fine which may extend to five hundred rupees.

(4) This section shall not apply to any elector whose absence may cause danger or substantial loss in respect of the employment in which he is engaged.]

1. Section 80-A inserted by Tamil Nadu Act 12 of 2007 w.e.f. 31.5.2007.

MEMBERS

81. Rights of individual member.- (1) Any member may call the attention of the Executive Authority or the Commissioner or the ¹[Secretary], as the case may be, to any

neglect in the execution of Panchayat work, to any waste of Panchayat property or to the wants of any locality, and may suggest any improvement which may appear desirable.

(2) Every member shall have the right to move resolutions and to interpellate the President or Chairman on matters connected with the administration of the Panchayat, subject to such Rules as may be prescribed.

(3) Every member shall have access during office hours to the records of the Panchayat after giving due notice to the Executive Authority or Commissioner or the ¹[Secretary], provided that the Executive Authority or Commissioner or the ¹[Secretary] may, for reasons recorded in writing, forbid such access.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 4 of 1998.*

82. No President, Vice-President, Chairman, Vice-Chairman or Member to receive remuneration.- No President, Vice-President, Chairman, Vice-Chairman or Member shall receive or be paid from the funds at the disposal of or under the control of the Panchayat ¹[any salary or other remuneration, except traveling allowance, fixed monthly traveling allowance, daily allowance and sitting fees as may be fixed by the Government from time to time] for services rendered by him whether in his capacity as such or in any other capacity.

²[**82-A. President, Vice-President, Chairman, Vice-Chairman or Member to obtain permission to undertake trip to foreign country.**- (1) No person holding the office of President, Vice-President or Member of a Village Panchayat or Chairman, Vice-Chairman or Member of a Panchayat Union Council or of a District Panchayat shall undertake any trip to any foreign country in his official capacity as such, except with the permission in writing of the Government.]

1. *Substituted for the words "any salary or other remuneration" by Tamil Nadu Act 28 of 1998.*

2. *Inserted by Tamil Nadu Act 52 of 2002.*

CHAPTER V

POWERS AND DUTIES OF THE EXECUTIVE AUTHORITY

83.¹[**Executive Authority of Village Panchayat.**- The Government may, by notification, appoint any person, who shall, subject to such rules as may be prescribed, exercise the powers and perform the functions of the Executive Authority of a Village Panchayat ²[***]].

1. *Substituted by Tamil Nadu Act 21 of 1996.*

2. *The words "and different persons may be appointed to different classes of Village Panchayats" were added by Tamil Nadu Act 39 of 2004 w.e.f 14.6.2004 and omitted by Tamil Nadu Act 17 of 2006 w.e.f 14.7.2006.*

84. Functions of Executive Authority.- The Executive Authority shall,-

(a) carry into effect the resolutions of the Village Panchayat:

Provided that where the ¹[Executive Authority] considers that a resolution has not been legally passed or is in excess of the powers conferred by this Act or that, if carried out, it is likely to endanger human life or health or the public safety, the Executive Authority shall refer the matter to the Government for orders and their decision shall be final;

(b) control all the officers and servants of the Village Panchayat;

(c) discharge all the duties specifically imposed and exercise all the powers conferred on the Executive Authority and subject to all restrictions and conditions imposed, by or under this Act, exercise the executive power for the purpose of carrying out the provisions of this Act and be directly responsible for the due fulfillment of the purposes thereof.

1. *Substituted for the word "President" by Tamil Nadu Act 2 of 1999.*

THE COMMISSIONER

85. Commissioner.- (1) A Commissioner shall be appointed by the Government in the case of each Panchayat Union Council. Such Commissioner shall ordinarily be the Development Officer appointed in pursuance of the National Extension Service Scheme of Community Development for the Panchayat Development Block.

(2) No recovery shall be made from the Panchayat Union Council towards the salary and allowances paid to any Commissioner or towards his leave allowances, pension and Provident Fund.

(3) The Government shall have power to regulate the method of recruitment, conditions of service, pay and allowances and discipline and conduct of the Commissioner appointed under sub-section (1).

(4) The Commissioner shall –

(a) have the right to attend the meetings of the Panchayat Union Council or of any committee thereof and take part in the discussions thereat, but without the right to move any resolution or to vote;

(b) attend any meeting of the Panchayat Union Council or any Committee thereof if required to do so by the Chairman;

(c) carry into effect the resolutions of the Panchayat Union Council;

(d) furnish to the Panchayat Union Council such periodical reports regarding the progress made in carrying out the resolutions of that body and in the collection of taxes as the council may direct;

(e) control all the officers and servants of the Panchayat Union Council;

(f) perform all the duties specifically imposed and exercise all the powers conferred on the Commissioner by this Act and subject, whenever it is hereinafter expressly so provided, to the sanction of Panchayat Union Council and subject also to all other restrictions, limitations and conditions hereinafter imposed, exercise the executive power for the purpose of

carrying out the provisions of this Act and be directly responsible for the due fulfillment of the purposes of this Act.

(5) Notwithstanding anything contained in sub-section (2) of Section 16 and subject to all other provisions of this Act and the rules made thereunder, the Panchayat Union Council shall have power to issue such specific directions as it may think fit regarding the performance by the Commissioner of any of the functions assigned to him under this Act:

Provided that where such directions relate to any National Extension Service Scheme of Community Development or any other scheme specially entrusted by the Government to the Panchayat Union Council, the directions issued by the council shall be in conformity with the terms and conditions of such entrustment.

(6) Subject to any directions given or restrictions imposed by the Government or the Panchayat Union Council, the Commissioner may, by an order in writing, delegate any of his functions to any officer or servant of the Panchayat Union Council or to any servant of the Government. The exercise or discharge of any functions so delegated shall be subject to such restrictions, limitations and conditions as may be laid down by the Commissioner and shall also be subject to his control and revision.

86. Emergency powers of Executive Authority and Commissioner.- The Executive Authority or the Commissioner may in cases of emergency direct the execution of any work or the doing of any act which requires the sanction of the Village Panchayat or the Panchayat Union Council, as the case may be, and the immediate execution or doing of which is, in his opinion, necessary for the health or safety of the public, and may direct that the expenses of executing such work or doing such act shall be paid from the Village Panchayat Fund or the Panchayat Union Fund, as the case may be:

Provided that –

(a) he shall not act under this section in contravention of any order of the Village Panchayat or the Panchayat Union Council prohibiting the execution of any particular work or the doing of any particular act; and

(b) he shall report the action taken under this section and the reasons therefore to the Village Panchayat or the Panchayat Union Council at its next meeting.

THE ¹[SECRETARY]

87. ¹[Secretary].- (1) The Government shall appoint an officer not below the rank of ²[Divisional Development Officer in the Tamil Nadu Panchayat Development Service] as ¹[Secretary] of the District Panchayat.

(2) The Government shall have power to regulate the method of recruitment and conditions of service, pay and allowances and discipline and conduct of the ¹[Secretary] appointed under sub-section (1).

1. Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.

2. *Substituted for the words "Joint Director of Rural Development" by Tamil Nadu Act 28 of 1998.*

88. Functions, powers and duties of ¹[Secretary].- (1) The ¹[Secretary] shall

-

(a) exercise all the powers specially imposed or conferred upon him by or under this Act or under any other law for the time being in force;

(b) supervise and control the execution of all works of the District Panchayat, and have the right to attend meetings of the District Panchayat or any committee thereof and take part in the discussions thereat, but without the right to move any resolution or to vote;

(c) attend any meeting of the District Panchayat or any Committee thereof if required to do so by the Chairman;

(d) carry out the resolutions of the District Panchayat;

(e) furnish to the District Panchayat such periodical reports regarding the progress made in carrying out the resolutions of that body and in the collection of taxes as the council may direct;

(f) control the officers and servants of the District Panchayat;

(g) exercise such other powers and discharge such other functions as may be prescribed.

(2) Notwithstanding anything contained in sub-section (1), the District Panchayat shall have power to issue such specific direction as it may think fit regarding the performance by the ¹[Secretary] of any of the functions assigned to him under this Act.

(3) Subject to any directions given or restrictions imposed by the Government or the District Panchayat, the ¹[Secretary] may, by an order in writing, delegate any of his functions to any officer or servant of the District Panchayat or to any servant of the Government. The exercise or discharge of any function so delegated shall be subject to such restrictions, limitations and conditions as may be laid down by the ¹[Secretary] and shall also be subject to his control and revision.

4) The ¹[Secretary] shall within fifteen days from the date of the meeting of the District Panchayat or of any of its Committee, submit to the Government every resolution of the District Panchayat or any of its committee which in his opinion is inconsistent with the provisions of this Act, or any other law and it shall not implement such resolution otherwise than as decided by the Government.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

CHAPTER VI PROCEDURE

89. Presidency at meetings of Panchayat.- (1) Every meeting of a Panchayat shall be presided over by the President or the Chairman, as the case may be, and, in his absence by the Vice-President or Vice-Chairman, as the case may be, and in the absence of the President, Chairman, Vice-President and Vice-Chairman, by a member chosen by the members present at the meeting to preside for the occasion.

(2) The President or the Chairman, as the case may be, shall preserve order and decide all points of order arising at or in connection with meetings. There shall be no discussion on any point of order and the decision of the President or Chairman, as the case may be, on any point of order shall be final.

(3) A Vice-President, a Vice-Chairman or member presiding for the occasion shall, for that meeting and during the period he presides over it, have all the powers of the President or Chairman, as the case may be.

90. Meetings of Panchayat.- Every Panchayat shall meet at such times and places and shall, subject to the provisions of Section 89, observe such rules of procedure in regard to transaction of business as its meetings (including the quorum at meeting) as may be prescribed:

Provided that not more than sixty days shall elapse between any two meetings of the Panchayat.

91. Members when to abstain from taking part in discussion and voting.-

(1) No member shall vote on, or take part in the discussion of, any question coming up for consideration at a meeting of the Panchayat or any Committee if the question is one in which, apart from its general application to the public he has any direct or indirect pecuniary interest by himself or his partner.

(2) The President or Chairman, as the case may be, may prohibit any member from voting or taking part in the discussion of any matter in which he believes such member to have such interest, or he may require such member to absent himself during the discussion.

(3) Such member may challenge the decision of the President or Chairman, who shall thereupon put the question to the meeting. The decision of the meeting shall be final.

(4) If the President or Chairman is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, he may, if a motion to that effect is carried, be required to absent himself from the meeting during such discussion.

(5) The member concerned shall not be entitled to vote on the question referred to in sub-section (3) and the President or Chairman concerned shall not be entitled to vote on the motion referred to in sub-section (4).

Explanation.- The terms "President" and "Chairman" in this section include a Vice-President, Vice-Chairman or member presiding for the occasion.

92. Minutes of proceedings.- A copy of the minutes of the proceedings of every meeting of a Panchayat as well as all minutes of dissent in respect of such proceedings received from any member present at the meeting, within forty-eight hours of the close thereof, shall be submitted by the President or Chairman, as the case may be, within three days of the date to the meeting to the Inspector:

Provided that the Inspector may direct that such minutes shall be submitted either generally or in any specified classes of cases to any officer empowered by him in this behalf.

93. Power of Panchayat to call for records.- A Panchayat may require the Executive Authority or the Commissioner or the ¹[Secretary] as the case may be, to produce any document which is in his custody and he shall, subject to such rules as may be prescribed, comply with every such requisition.

1. Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.

94. Proceedings of Panchayat and Committees.- (1) The proceedings of every Panchayat, and of all Committees thereof shall be governed by such rules as may be prescribed and by regulations, not inconsistent with such rules or the provisions of this Act, made by the Panchayat with the approval of the Inspector.

(2) The Inspector may remit for reconsideration and re-submission any regulation or part thereof to the Panchayat:

Provided that it shall be competent for the Inspector to add to, omit or alter any regulation which contravenes the provisions of this Act or the Rules made thereunder.

95. Appointment of Joint Committees.- (1) A Panchayat may, and if so required by the Inspector, shall, join with one, or more than one, other local authority in constituting a Joint Committee for any purpose for which they are jointly responsible.

(2) The constitution, powers and procedure of a Joint Committee and the method of settling differences of opinion arising in connection with the Committee between the local authorities concerned shall be in accordance with such rules as may be prescribed.

96. Committees.- (1) (a) There shall be an Appointments Committee for every Panchayat Union, which shall be composed of the Chairman of the Panchayat Union Council, the Commissioner and one member elected annually by the Panchayat Union Council. The Chairman of the Panchayat Union Council shall be Chairman of the Committee. Subject to the provisions of Section 102 and to such Rules as may be made by the Government in this behalf, appointments to all posts under the Panchayat Union Council, the pay of which is debitable to the funds of the Panchayat Union Council shall be made with the prior approval of the Committee.

(b) (i) There shall be an Agricultural Production Committee for every Panchayat Union, which shall be composed of the Chairman of the Panchayat Union Council who shall be the Chairman of that Committee, the Commissioner and three persons nominated by the Panchayat Union Council.

(ii) No person shall be nominated under sub-clause (i), if-

(A) he is not a member of the Panchayat Union Council; or

(B) in the opinion of the Panchayat Union Council, he does not possess adequate knowledge of, and experience in, agriculture.

(c) There shall be an Education Committee and a General Purposes Committee in every Panchayat Union. The Panchayat Union Council may, and if so required by the Government, shall appoint such other committees as may be necessary for the efficient performance of its duties and functions under this Act. Each of the Committee constituted under this clause shall consist of such number of members as may be specified by the Council and shall include the Chairman *ex officio*. The members of each committee constituted under this clause, other than Chairman, shall be elected by the Panchayat Union Council from among its elected members.

(2) Subject to such rules, as may be made by the Government in this behalf, the Panchayat Union Council shall have power, by regulations made from time to time, to determine the powers and duties of every Committee constituted under sub-section (1).

97. Standing Committees.- (1)(a) For the purpose of assisting the District Panchayat in exercising such of its powers, discharging such of its duties and performing such of its functions specified under this Act, a District Panchayat may constitute Standing Committees for dealing with –

(i) food and agriculture;

(ii) industries and labour;

(iii) public works;

(iv) education; and

(v) health and welfare including prohibition

(b) a District Panchayat may constitute additional Standing Committees for such purposes as it thinks fit.

(2) Each Standing Committee shall consist of such number of persons not exceeding five including the Chairman as specified by the District Panchayat and elected by the District Panchayat from among its elected members.

(3) The Chairman of the District Panchayat shall be the *ex officio* member in all the Standing Committees constituted by the District Panchayat.

(4) Each Standing Committee shall elect its own Chairman from among its members who are elected members of the District Panchayat.

(5) No member of the District Panchayat shall be eligible to serve on more than two Standing Committees.

(6) The ¹[Secretary] shall nominate one of the officers under his control as *exofficio* Secretary for each of the Standing Committees. The ¹[Secretary] shall be entitled to attend the meetings of all the Standing Committees.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

ADMINISTRATION REPORTS

98. Administration reports of Village Panchayats.- (1) Every Village Panchayat shall submit to the Panchayat Union Council a report on its administration for each year as soon as may be after the close of such year and not later than the prescribed date, in such form, with such details and through such authority as may be prescribed.

(2) The report shall be prepared by the Executive Authority and Village Panchayat shall consider it and forward the same to the Panchayat Union Council with its resolution thereon.

99. Administration report of Panchayat Union Councils and District Panchayats.- (1) Every Panchayat Union Council shall submit to the District Panchayat a consolidated report on its administration and on the administration of all Village Panchayats in the Panchayat Union for each year as soon as may be after the close of such year and not later than the prescribed date, in such form, with such details and through such authority as may be prescribed.

(2) The report shall be prepared by the Commissioner and the Panchayat Union Council shall consider it and forward the same to the District Panchayat with its resolution thereon.

(3) The District Panchayat shall prepare a general report on the administration of Panchayat Union Councils and Village Panchayats in the district and submit the same to the Government before such date as may be prescribed. The District Panchayat shall also send a copy of the report to the Inspector.

(4) The report and resolution thereon shall be published in such manner as the Government may direct.

VALIDATION OF PROCEEDINGS

100. Acts of Village Panchayat, Panchayat Union Council and District Panchayat, etc. not to be invalidated by infirmity vacancy, etc.- No act of a Village Panchayat or of a Panchayat Union Council or of a District Panchayat or of a Committee thereof

or of any person acting as President, Vice-President, Chairman, Vice-Chairman or Member of such Village Panchayat or Panchayat Union Council or District Panchayat or Committee, shall be deemed to be invalid by reason only of a defect in the establishment of such Panchayat or Committee, as the case may be, or on the ground that the President, Vice-President, Chairman, Vice-Chairman or Member of such Village Panchayat or Panchayat Union Council or District Panchayat or Chairman or Member of a Committee was not entitled to hold or continue in such office by reason of any disqualification or by reason of any irregularity or illegality in his election or by reason of such act having been done during the period of any vacancy in the office of President, Vice-President, Chairman, Vice-Chairman or Member of such Village Panchayat, Panchayat Union Council or District Panchayat or Committee.

¹[CHAPTER VI-A [***]]

1. Chapter VI-A inserted by Tamil Nadu Act 39 of 2004 w.e.f. 14.6.2004 and omitted by Tamil Nadu Act 17 of 2006 w.e.f. 14.7.2006. Before omission Chapter VI-A stood as below:

SPECIAL PROVISION RELATING TO SPECIAL VILLAGE PANCHAYATS

100-A. Certain modifications of provisions of this Act.- Notwithstanding anything contained in this Act, in respect of special Village Panchayats,-

- (a) the executive officer of the special Village Panchayat shall be Executive Authority;
- (b) the provisions of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) and the Rules made thereunder shall apply, -
 - (i) in respect of the regulation or restriction of building and the use of sites for building;
 - (ii) in respect of levy of property tax;
- (c) all cheques for payment from Panchayat fund or other funds shall be signed by the Executive Officer of the Special Village Panchayat.

CHAPTER VII

ESTABLISHMENT, POWERS AND FUNCTIONS OF PANCHAYATS

101. Establishment of Panchayats.- (1) The sanction of the Panchayat shall be obtained for all proposals for fixing or altering the number, designations and grades of its officers and servants and the salaries, fees and allowances payable to them.

(2) Such proposals shall be taken into consideration by the Panchayat, only at the instance of the Executive Authority or the Commissioner or the ¹[Secretary], as the case may be, and the Panchayat may sanction the proposal with or without modifications:

Provided that no proposal adversely affecting any officer or servant of a Panchayat who has been in the permanent service of such Panchayat for more than five years and is drawing a salary of not less than five hundred rupees per mensem shall be considered except at a special meeting convened for the purpose and no such proposal shall be given effect to unless assented to by atleast one-half of the members then in the Panchayat.

(3) Notwithstanding anything contained in sub-sections (1) and (2), the Government in the case of a Panchayat Union Councils and District Panchayats and the Inspector in the case of Village Panchayats shall have power to fix or alter the number, designations and grades of, and the salaries, fees and allowances payable to the officers and

servants of any Village Panchayat or Panchayat Union Council or the District Panchayat or any class of such officers and servants and it shall not be open to the Village Panchayat or Panchayat Union Council or the District Panchayat to vary the number, designations, grades, salaries, fees or allowances as so fixed or altered except with the previous sanction of the Government in the case of Panchayat Union Councils and District Panchayats and of the Inspector in the case of Village Panchayats:

²[Provided that the Inspector shall observe any guidelines issued by the Government in this regard.]

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

2. *Proviso added by Tamil Nadu Act 28 of 1998.*

102. Conditions of service of officers and servants of Panchayats.- (1) The Government shall have power to make rules regarding the authorities who may appoint the officers and servants of Panchayats, other than the Commissioners and the ¹[Secretaries] and the classification, method of recruitment, pay and allowances, discipline and conduct and conditions of service of such officers and servants.

Such rules may provide for the constitution of any class of officers or servants of Village Panchayats, Panchayat Union Councils and the District Panchayats, as the case may be, other than the Commissioners and the ¹[Secretaries], into a separate service for the whole or any part of the state.

(2) Subject to the provisions of this Act and any Rules which the Government may make in this behalf, the Panchayat Union Council or the District Panchayat, as the case may be, may frame regulations in respect of the officers and servants on the staff of the Panchayat Union Council or the District Panchayat,-

(a) fixing the amount and nature of the security to be furnished;

(b) prescribing educational and other qualifications;

(c) regulating the grant of leave, leave allowances, acting allowances and traveling allowances;

(d) regulating the grant of pensions and gratuities;

(e) establishing and maintaining Provident Funds and making contributions thereto compulsory;

(f) regulating conduct; and

(g) generally prescribing conditions of service:

Provided -

(i) that the grant of any leave, leave allowances, traveling allowances, pension or gratuity provided for in such regulations shall in no case, without the special

sanction of the Government exceed what would be admissible in the case of Government servants of similar standing and status;

(ii) that the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction, be more favourable than those for the time being prescribed for such Government servants.

(3) A Rule may be made under sub-section (1) in so far as it relates to officers and servants of Village Panchayats and Panchayat Union Councils, so as to have retrospective effect on and from a date not earlier than the date of commencement of this Act.

1. *Substituted for the words "Chief Executive Officers" by Tamil Nadu Act 28 of 1998.*

103. Appointment of common officers.- Two or more Village Panchayats or two or more Panchayat Union Councils may, subject to such Rules as may be prescribed, and shall if so required by any authority empowered in this behalf by Rules, appoint the same officer or servant to exercise or discharge any power or duties of a similar nature for both or all of them.

104. Transfer of officers and servants of Village Panchayats and Panchayat Union Councils.- (1) Any officer or servant of a Village Panchayat may be transferred to the service of any Panchayat Union Council or any other Village Panchayat by the Inspector:

Provided that no officer or servant shall be so transferred except after consulting the Commissioner or the Executive Authority concerned:

Provided further that in making a transfer under this sub-section, the Inspector may issue such general or special directions as may in his opinion be necessary for the purpose of giving due effect to such transfer.

(2) Notwithstanding anything contained in this Act or the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), any officer or servant of a Panchayat Union Council (including the Commissioner) may be transferred by the Government to the services of any other Panchayat Union Council or any Municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920):

Provided that no officer or servant (other than the Commissioner) shall be so transferred except after consulting the Panchayat Union Councils or Municipal Councils concerned:

Provided further that the Government while making a transfer under this sub-section may issue such general or special directions as may in their opinion be necessary for the purpose of giving due effect to such transfer.

105. Power of Government to transfer officers and servants of District Panchayats.- (1) Notwithstanding anything contained in this Act or in the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the Government shall have power,-

(a) to transfer any officer or servant of the District Panchayat (including the ¹[Secretary] to the service of any other District Panchayat or to any Municipality constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920);

(b) to issue general or special direction as they may think necessary for the purpose of giving due effect to any transfer made under clause (a).

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

106. Power to punish officers and servants.- Subject to such control as may be prescribed, the Executive Authority, the Commissioner or the ¹[Secretary] may censure, fine, withhold increments or promotions from, or reduce to a lower rank in the seniority list, or to a lower post or time-scale or to a lower stage in a time-scale, suspend, remove or dismiss any officer or servant in the service of Village Panchayat or Panchayat Union Council or the District Panchayat, as the case may be, for any breach of departmental rules or discipline, or for carelessness, unfitness, neglect of duty or other misconduct.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

107. Applicability of certain directions to public health establishment.- Subject to the provisions of Section 109, the provisions of sections 101 to 106 shall also apply to the public health establishments of Panchayats, notwithstanding anything contained in the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939).

108. Teachers including headmasters and basic servants in the Panchayat Union Schools to be Government Servants.- (1) Notwithstanding anything contained in this Act or in any other law for the time being in force, on and from the 1st June 1981, all teachers (including headmasters) and basic servants in the Panchayat Union Schools in the State of Tamil Nadu shall become whole-time Government Servants.

(2) Notwithstanding anything contained in sub-section (1) of Section 96 or in any other provisions of this Act and subject to the provisions of Article 311 of the Constitution, the Government may make Rules regulating the conditions of service of the Teachers (including headmasters) and basic servants in the Panchayat Union Schools.

109. Health assistants, auxiliary nurses, mid-wives and maternity assistants in public health establishments of Panchayat Union Councils to be Government servants.- (1) Notwithstanding anything contained in this Act or in any other law for the time being in force, on and from the 1st October 1982, all health assistants, auxiliary nurses, mid-wives and maternity assistants in the public health establishments of Panchayat Union Councils, in the State shall become whole-time Government Servants.

(2) Notwithstanding anything contained in sub-section (1) of Section 96 or in any other provisions of this Act and subject to the provisions of Article 311 of the Constitution, the Government may make Rules regulating the conditions of service of the health assistants, auxiliary nurses, mid-wives and maternity assistants in the public health establishments of Panchayat Union Councils.

CHAPTER VIII

FUNCTIONS, POWERS AND PROPERTY OF VILLAGE PANCHAYATS, PANCHAYAT UNION COUNCILS AND DISTRICT PANCHAYATS.

110. Duty of Village Panchayat to provide for certain matters.- Subject to the provisions of this Act and the Rules made thereunder, it shall be the duty of Village Panchayat, within the limits of its funds, to make reasonable provision for carrying out the requirements of the Panchayat Village in respect of the following matters, namely:-

(a) the construction, repair and maintenance of all village roads, that is to say, all public roads in the village (other than those classified as National Highways, State Highways, major district roads and Panchayat Union roads) and of all bridges, culverts, road-dams and causeways on such roads:

¹[(aa)] the extension of village-sites and the regulations of building;

(b) the lighting of public roads and public places in built-up areas;

(c) the construction of drains and the disposal of drainage water and sullage not including sewage;

(d) the cleaning of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in or disused wells, insanitary ponds, pools, ditches, pits or hollows and other improvements of the sanitary condition of the village;

(e) the provision of public latrines and arrangements to cleanse latrines whether public or private;

(f) the opening and maintenance of burial and burning grounds;

(g) the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks and the construction and maintenance of water-works ²[for the supply of water for drinking, washing] and bathing purposes; and

(h) such other duties as the Government may, by notification, impose.

1. *Inserted by Tamil Nadu Act 37 of 1997.*

2. *Substituted for "for the supply of water for washing" by Tamil Nadu Act 28 of 1998.*

111. Power of Village Panchayat to provide for certain other matters.- Subject to the provisions of this Act and the Rules made thereunder a Village Panchayat may

also make such provisions as it thinks fit for carrying out the requirements of the village in respect of the following matters, namely:-

(a) the planting and preservation of trees on the sides of all public roads in the village subject to mutually agreed terms and conditions between the Village Panchayat and the authority which maintains the road in case the road is not maintained by the Village Panchayat itself;

(b) the lighting of public roads and public places in areas other than built-up areas;

(c) the opening and maintenance of public markets other than markets which are classified as Panchayat Union markets;

(d) the control of fairs and festivals other than those classified as Panchayat Union fairs and festivals;

(e) the opening and maintenance of public landing places, halting places and cart-stands and of public cattle-sheds;

(f) the opening and maintenance of public slaughter-houses;

(g) the opening and maintenance of reading rooms;

(h) the establishment and maintenance of wireless receiving sets, ¹[television sets], playgrounds, parks, sports clubs and centres of physical culture;

(i) the opening and maintenance of literacy centres and centres for imparting social education; and

(j) the construction of works of public utility and the provision of other facilities for the safety, health, comfort, convenience, culture or recreation of the inhabitants of the village.

²[***]

1. *Inserted by Tamil Nadu Act 29 of 1999.*

2. *The following proviso was omitted by Tamil Nadu Act 29 of 1999:- "Provided that nothing in this clause shall apply to water supply for non-irrigation purposes and to sewerage".*

112. Duty of Panchayat Union Council to provide for certain matters.-

Subject to the provisions of this Act and the Rules made thereunder, it shall be the duty of a Panchayat Union Council, within the limits of its funds, to make reasonable provision for carrying out the requirements of the Panchayat Union in respect of the following matters, namely:-

(a) the construction, repair and maintenance of all public roads in the Panchayat Union which are classified as Panchayat Union roads and of all bridges, culverts, road-dams and cause ways on such roads;

¹[(aa) the construction of water works for the supply of water for drinking, washing and bathing purposes;]

²[(aaa) the construction and maintenance of comprehensive water supply schemes for the supply of protected drinking water covering one or more Village Panchayats as may be notified by the Government;]

(b) the establishment and maintenance of dispensaries and the payments of subsidies to rural medical practitioners;

(c) the establishment and maintenance of maternity and child welfare centres, including the maintenance of a *THAI* service and offering advice and assistance to mothers in family planning;

(d) the construction and maintenance of poor houses, orphanages, shops, stalls, plinths, the training and employment of vaccinators, the removal of congestion of population and the provision of house-sites;

(e) the opening and maintenance and expansion or improvement of elementary schools, including the payment of grants to private managements in respect of elementary schools;

(f) preventive and remedial measures connected with any epidemic or with malaria;

(g) the control of fairs and festivals classified by the Panchayat Union Council as those reserved for control by it;

(h) veterinary relief;

(i) ³[***]

(j) the opening and maintenance of public markets which are classified as Panchayat Union markets;

(k) the maintenance of statistics relating to births and deaths;

(l) the establishment and maintenance of choultries;

(m) improvements or agriculture, agricultural stock and the holding of agricultural shows;

(n) the promotion and encouragement of cottage industries; and

(o) such other duties as the Government may, by notification, impose.

1. *Inserted by Tamil Nadu Act 28 of 1998.*

2. *Inserted by Tamil Nadu Act 29 of 1999.*

3. *Clause (i) was omitted by Tamil Nadu Act 37 of 1997. Before omission it was read as: "the extension of village sites and the regulation of building."*

113. Entrustment of execution of National Extension Service Scheme of Community Development to Panchayat Union Councils.- The Government shall as soon as may be after the constitution of a Panchayat Union Council for a Panchayat Development

Block under this Act entrust to the Panchayat Union Council subject to such conditions and restrictions as may be specified by the Government, the execution in the Panchayat Development Block of the National Extension Service Scheme of Community Development, including in particular, all measures relating to the development of agriculture, animal husbandry and village industries organized on an individual or co-operative basis.

114. Entrustment of certain schemes to Panchayat Union Councils.- (1)

Save as otherwise provided in Section 113, the Government may, subject to such conditions and restrictions as may be specified, entrust all or any of the schemes, programmes and activities for economic development, whether such schemes, programmes and activities are to be executed or implemented either by the Government or by any statutory body or other agency to the Panchayat Union Council for its execution or implementation.

(2) The Panchayat Union Council may, if so notified by the Government, review, the schemes, programmes and other activities executed by the Government or by any statutory body or other agency within the Panchayat Union.

115. Power of Panchayat Union Council to provide for certain other matters.- Subject to the provisions of this Act and the Rules made thereunder, a Panchayat Union Council may, within the limits of its funds, make such provision as it thinks fit for carrying out the requirements of the Panchayat Union in respect of measures of public utility other than those specified in Section 112, calculated to promote the safety, health, comfort or convenience of the inhabitants of the Panchayat Union:

¹[***]

1. *The following proviso was omitted by Tamil Nadu Act 29 of 1999:-
"Provided that nothing in this Section shall apply to water supply for non-irrigation purposes and to sewerage".*

116. Common burial and burning grounds, etc.- Subject to the provisions of this Act and the Rules made thereunder, two or more Village Panchayats-

(i) *may construct and maintain water-works ¹[for supply of water for drinking, washing] and bathing purposes from a common source and may also provide a common burial and burning ground; and*

(ii) *may entrust to the Panchayat Union Council with its consent and on such terms as may be agreed upon, the management of any institution or the execution or maintenance of any work.*

1. *Substituted for the words "for supply of water washing" by Tamil Nadu Act 29 of 1999.*

117. Lighting of public roads and public places.- Notwithstanding anything contained in clause (b) of Section 111, the Government may, by general or special order, direct any ¹[Village Panchayat or Panchayat Union Council or District Panchayat] to provide for lighting of public roads and public places within its jurisdiction and it shall be the duty of the ¹[Village Panchayat or Panchayat Union Council or District Panchayat] to provide for such light:

Provided that where such a direction is given, the Government shall make such provision for the cost of lighting as they may consider reasonable and the decision of the Government shall be final.

1. *Substituted for the words "Village Panchayat or Panchayat Union Council" by Tamil Nadu Act 29 of 1999.*

118. Maintenance of common dispensaries, child welfare centres, etc.-

Subject to the provisions of this Act and Rules made thereunder, two or more Panchayat Union Councils may establish and maintain common dispensaries, child welfare centres and institutions of such other kind as may be prescribed.

119. Transfer of immovable property, management of institutions, execution or maintenance of works, etc. to a Village Panchayat.-

(1) The Panchayat Union Council may, subject to such control as may be prescribed, by notification declare that any immovable property vested in itself shall vest in any Village Panchayat in the same Panchayat Union and such property shall, from the date specified in the said notification, vest accordingly.

(2) Subject to such Rules as may be prescribed, ¹[the Government, the Director of Rural Development or any other Head of Department or the Collector], the District Panchayat, the Panchayat Union Council or the ²[Secretary], the Commissioner, or any person or body of persons, may transfer to the Village Panchayat, with his consent and subject to such conditions as may be agreed upon, the management of any institution, or the execution or maintenance of any work, or the exercise of any power or the discharge of any duty, whether within or without the village, and whether provided for in this Act or not.

1. *Substituted for the words "the Government, Commissioner of Land Administration, the Collector or Revenue Divisional Officer" by Tamil Nadu Act 29 of 1999.*

2. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

120. Transfer to Village Panchayat of unreserved forests.- (1) (a) All unreserved forests in the village at the commencement of this Act shall vest in the Village Panchayat and be administered by it for the benefit of such village.

(b) In respect of every forest so vested, Village Panchayat shall, if so required by the Collector, pay to the Government such rent as the Collector may, from time to time, subject to the control of the Commissioner of Land Administration, fix in this behalf.

(2) (a) If the Revenue Divisional Officer is of opinion that a Village Panchayat is not administering properly a forest vested in it under sub-section (1), he may by order, withdraw such forest from the control of Village Panchayat for such period as may be specified in the order, not exceeding the period, if any, prescribed in this behalf. He may in respect of such forest direct that it be vested in the Panchayat Union Council and be administered by it.

(b) The Revenue Divisional Officer may, from time to time, by order, extend the period specified in any order issued under clause (a), subject to the period prescribed in this behalf.

(c) Before issuing an order under clause (a) or (b), a reasonable opportunity shall be given to the Village Panchayat to show cause against such issue.

(d) When an order is issued under clause (a) or (b), the Village Panchayat concerned may, within three months of the service of the order, appeal against it to the Collector and the Collector may confirm, modify or reverse the order.

(3) The Commissioner of Land Administration may, at any time, either *suo mottu* or on application, call for and examine the record of any order issued by the Revenue Divisional Officer or the Collector under sub-section (2) for the purpose of satisfying himself as to the legality or propriety of such order, and may pass such order in reference thereto as he thinks fit.

121. Power of Government to resume possession of unreserved forest vested in Village Panchayat and payment of compensation, etc.- (1) If in the opinion of the Government any unreserved forest vested in a Village Panchayat under Section 120 is required for any public purpose, they may, by notification, resume the possession and administration of such unreserved forest and upon such resumption by the Government, all rights and interests created in or over such unreserved forest before such resumption shall as against the Government cease and determine.

(2) Whenever the possession and administration of such unreserved forest is resumed by the Government under sub-section (1), there shall be paid to the Village Panchayat concerned compensation for any improvement made by such Village Panchayat in such unreserved forest, as determined in the manner hereinafter provided by the Collector within whose jurisdiction such unreserved forest is situate.

Explanation.- For the purposes of this sub-section, 'improvement' means any work or product of a work which adds to the value of the unreserved forest or is suitable to it and consistent with the purpose for which it was vested in the Village Panchayat and shall include the following works or the products of such works-

(a) the erection of buildings or any other structure, the construction of tanks, wells, channels, dams and other works for the storage of supply of water for agricultural or domestic purposes;

(b) the preparation of land for irrigation;

(c) the reclamation, clearance, enclosure or permanent improvement of land for agricultural purposes;

(d) the renewal or reconstruction of any of the foregoing works or alterations therein or addition thereto;

(e) the planting or protection and maintenance of fruit trees, timber trees and other useful trees and plants.

(3) The compensation payable in respect of the improvements referred to in clauses (a) to (d) of the explanation to sub-section (2) shall be the actual value of such improvements as on the date of resumption of the unreserved forest by the Government which shall include actual cost of the labour, supervision thereof, and of the materials, together with other expenditure, if any, which would be required to make such improvements, less a reasonable deduction on account of the deterioration, if any, which may have taken place from age or other cause. The compensation payable in respect of improvement referred to in clause (e) of the explanation to sub-section (2) shall be such sum which the trees or plants might reasonably be expected to realize if sold by public auction to be cut and carried away at the time of resumption of the unreserved forest by the Government:

Provided that in computing the actual value of such improvements, the value of unreserved forest to which such improvements have been made shall not be taken into account:

Provided further that if any grant for the purpose of making such improvements has been paid by the Government to the Village Panchayat concerned, then, the amount of such grant paid shall be deducted from the amount of compensation payable in respect of such improvements:

Provided also that in the case of trees and plants in the unreserved forest which are of spontaneous growth, the compensation payable in respect of such trees and plants shall be the proper cost of protection and maintenance of such trees and plants.

(4) The amount of compensation referred to in sub-section (2) shall be given to every Village Panchayat, at its option-

(a) in cash in such annual instalments with interest at such rates as may be prescribed, or

(b) in saleable or otherwise transferable promissory notes or other securities or stock certificates of the Government, or

(c) partly in cash or partly in such securities specified in clause (b), as may be required by the Village Panchayats.

(5) The option of the Village Panchayat referred to in sub-section (4) shall be exercised by such Village Panchayat before the expiry of a period of three months from the date of resumption of the possession and administration of the unreserved forest by the Government and the option so exercised shall be final and shall not be altered or rescinded after it has been exercised. Any Village Panchayat which omits or fails to exercise the option referred to in sub-section (4) within the time specified above shall be deemed to have opted for payment in securities and stock certificates referred to in clause (b) of sub-section (4). The

amount of compensation payable in instalments shall be paid, and the securities and stock certificates referred to in clause (b) of sub-section (4) shall be issued, within sixty days from the date of receipt by the Government of the option referred to above or where no such option has been exercised from the date before which such option ought to have been exercised.

(6) Any Village Panchayat aggrieved by an order relating to compensation under this section may appeal to the Commissioner of Land Administration within such period and in such manner as may be prescribed. The order of the Commissioner of Land Administration on such appeal and where no appeal is preferred, the order which has not been appealed against, shall be final and shall not be called in question in any court of law.

122. Power of Commissioner of Land Administration to transfer or resume control of endowments and inams.- (1) (a) Subject to the control of the Government, the Commissioner of Land Administration may, by notification, make over to a Panchayat Union Council, with its consent, the management and superintendence of any charitable endowment in respect of which powers and duties attached to the Commissioner of Land Administration under the provisions of the Tamil Nadu Endowments and Escheats Regulation, 1817 (Tamil Nadu Regulation VII of 1817); and thereupon all powers and duties attached to the Commissioner of Land Administration in respect thereof shall attach to the Panchayat Union Councils as if it had been specifically named in the said Regulation, and the Panchayat Union Council shall manage and superintend such endowment.

(b) The Commissioner of Land Administration may, of his own motion and shall on a direction from the Government, by notification, resume the management and superintendence of any endowment made over to a Panchayat Union Council under clause (a) and upon such resumption, all the powers and duties attached to the Panchayat Union Council in respect of the endowment shall cease and determine.

(2) The Government may assign to a Panchayat Union Council with its consent, a charitable inam, resumed by the Government or any other authority, provided that the net income from such inam can be applied exclusively to any purpose to which the funds of such Panchayat Union Council may be applied; and may revoke any assignment so made.

(3) The management and superintendence of any charitable endowment which immediately before the constitution of a Panchayat Union Council for any Panchayat Development Block under this Act was vested in a district board under the Tamil Nadu District Boards Act, 1920 (Tamil Nadu Act XIV of 1920) shall, on such constitution, vest in the Panchayat Union Council exercising jurisdiction over the place where the endowment is situated.

123. Government's power to add to functions of Panchayat Union Council.- Subject to such Rules as may be prescribed, the ¹[the Government, the Director of Rural Development or any other Head of Department or the Collector] or any person or body of persons may transfer to the Panchayat Union Council with its consent and on such terms as

may be agreed upon, the management of any institution or the execution or maintenance of any work, or the exercise of any power or the discharge of any duty whether within or without the Panchayat Union Council and whether provided for in this Act or not.

1. *Substituted for the words "the Government, Commissioner of Land Administration, the Collector or Revenue Divisional Officer" by Tamil Nadu Act 29 of 1999.*

124. Limitation of power to accept donations and trusts.- A Panchayat may accept donation for, or Trusts relating exclusively to, the furtherance of any purpose to which its funds may be applied.

125. Vesting of public roads in Village Panchayat.- (a) All public roads in any village (other than roads which are classified by the Government as National Highways or State Highways or as Major District roads or as Panchayat Union roads) shall vest in the Village Panchayat together with all pavements, stones, and other materials thereof, all works, materials and other things provided therefore, all drains, drainage works, tunnels and culverts whether made at the cost of the Village Panchayat or otherwise, in, alongside or under such roads, and all works, materials and things appertaining thereto.

(2) The Government may, by notification, exclude from the operation of this Act any such public road, drain, drainage work, tunnel or culvert and may also modify or cancel such notification.

126. Vesting of public roads in Panchayat Union Councils.- (1) All public roads in any Panchayat Union which are classified as Panchayat Union roads shall vest in the Panchayat Union Council together with all pavements, stones, and other materials thereof, all works, materials and other things provided therefor, all drains, drainage works, tunnels and culverts whether made at the cost of the Panchayat Union Council or otherwise, in, alongside or under such roads, and all works, materials and things appertaining thereto.

(2) The Government may, by notification, exclude from the operation of this Act any Panchayat Union road, drain, drainage work, tunnel or culvert and may also modify or cancel such notification.

127. Duty of Village Panchayat in respect of public roads excluded from the operation of the Act.- Where any public road has been excluded from the operation of this Act under sub-section (2) of Section 125 or sub-section (2) of Section 126 and placed under the control of the Highways Department of Government (hereinafter referred to as the Highways Department), the Village Panchayat may and if so required by the Government shall make provision –

- (a) for the watering and maintenance of the drainage of such road;
- (b) for the provision, maintenance and repair of the drains in, alongside or under such road;
- (c) for the provision, maintenance and repair of foot-ways attached to such road:

Provided that where in carrying out of the above provisions it is necessary for the Village Panchayat to open and break up the soil or pavement of any such road, the Village Panchayat shall obtain the previous consent of such officer of the Highways Department as the Government may, by general or special order, specify:

Provided further that in cases of emergency the Village Panchayat may, without such consent, open and break up the soil or pavement of any such street, but shall, as far as practicable restore such soil or pavement to the condition in which it was immediately before it was opened and broken up; and a report of the action so taken and the reasons therefore shall be sent forthwith to the officer specified under the foregoing proviso:

Provided also that where the execution of any work is required by the Government, the Government shall make provision for the cost thereof.

128. Precautions in case of dangerous structures.- (1) If any structure adjoining a public road vested in a Panchayat Union Council or a Village Panchayat appears to the Commissioner or the Executive Authority, as the case may be, to be in a ruinous state and dangerous to the passers-by, the Commissioner or Executive Authority may, by notice require the owner or occupier to fence off, take down, secure or repair such structure so as to prevent any danger therefrom.

(2) If immediate action is necessary, the Commissioner or Executive Authority shall himself, before giving such notice or before the period of such notice expires, fence off, take down, secure or repair such structure or fence off a part of any road or take such temporary measures as he may think fit to prevent danger, and the cost of doing so shall be recoverable from the owner or occupier in the manner hereinafter provided.

129. Precautions in case of dangerous trees.- (1) If any tree or any branch of a tree standing on land adjoining a public road vested in a Panchayat Union Council or Village Panchayat appears to the Commissioner or Executive Authority to be likely to fall and thereby endanger any person using, or any structure on such road, the Commissioner or Executive Authority may, by notice, require the owner of the said tree to secure, lop or cut down the said tree so as to prevent any danger therefrom.

(2) If immediate action is necessary, the Commissioner or Executive Authority shall himself, before giving such notice or before the period of such notice expires, secure, lop or cut down the said tree or fence off a part of the public road or take such other temporary measures as he thinks fit to prevent danger and the cost of so doing shall be recoverable from the owner of the tree in the manner hereinafter provided.

130. Fencing of buildings or lands and pruning of hedges and trees.- Where a public road is vested in a Panchayat Union Council or Village Panchayat, the Commissioner or Executive Authority may, by public notice, require the owner or occupier of any building or land near such road to-

(a) fence the same to the satisfaction of the Commissioner or Executive Authority;

(b) trim or prune any hedges bordering on such road so that they may not exceed such height from the level of the adjoining roadway as the Commissioner or Executive Authority may determine; or

(c) cut and trim any hedges or trees overhanging such road and obstructing it or the view of traffic or causing it damage; or

(d) lower and enclosing wall or fence which, by reason of its height and situation, obstructs the view of traffic so as to cause danger;

131. Prohibition against obstructions in or over public roads, etc.- (1) No person shall, except as permitted by Rules made under this Act and except in accordance with the conditions imposed by any licence made requisite by such Rules-

(a) build any wall or erect any fence or other obstruction or projection or make any encroachment whatsoever, whether permanent or temporary, ¹[in or over any public road or any property vested in or belonging to or regulated or owned by, a Village Panchayat or Panchayat Union Council];

(b) make any hole or deposit any matter ¹[in or over any public road or any property vested in or belonging to or regulated or owned by, a Village Panchayat or Panchayat Union Council];

(c) work a quarry in or remove stone, earth or other material from any place within twenty metres of a public road or of other immovable property vesting in or belonging to a Village Panchayat or Panchayat Union Council, provided that nothing in this clause shall be deemed to apply to any work which, in the opinion of the Inspector, is done in connection with a *bonafide* agricultural operation;

(d) erect any building over any drain or any part thereof;

(e) plant any tree on any public road or other property vesting in or belonging to a Village Panchayat or a Panchayat Union Council: or

(f) fell, remove, destroy, lop or strip bark, leaves, or fruits from, or otherwise damage, any tree which is growing on any such public road or other property or on any poramboke land, the use of which is regulated by a Village Panchayat under Section 134 or Section 135 and the right to which has not been established by such person as vesting in or belonging to him.

(2) It shall be the duty of the Village Administrative Officer of every revenue village to report on encroachments on properties vested in Village Panchayats or Panchayat Union Councils to the Executive Authority or the Commissioner concerned and to the officer of the Revenue Department, and ²[it shall be the duty of the Executive Authority or the Commissioner concerned either suo motto or on obtaining a report from the Village

Administrative Officer in this regard to institute proceedings under this Act] and secure the removal of the encroachments within such time as may be specified by the Government by general or special order. If the removal of the encroachments has not been secured within the period specified in such order, the officers of the Revenue Department shall institute proceedings under the Tamil Nadu Land Encroachment Act, 1905 (Tamil Nadu Act III of 1905) and secure such removal.

³[**131-A. Prohibition of erection certain hoardings.**- Notwithstanding anything contained in this Act or in any other law for the time being in force,-

(a) (i) on or after the date of the commencement of the Tamil Nadu Panchayats (Third Amendment) Act, 2000 (hereinafter in this Section referred to as the amendment Act), no person shall erect any hoarding (other than traffic sign and road sign) visible to the traffic on the road and which is hazardous and disturbance to safe traffic movement so as to adversely affect free and safe flow of traffic;

(ii) where any hoarding is erected in contravention of sub-clause (i), it shall be confiscated and removed by the Executive Authority without any notice;

(b) (i) where any hoarding (other than traffic sign and road sign) visible to the traffic on the road is hazardous and disturbance to safe traffic movement so as to adversely affect free and safe flow of traffic and which is in existence immediately before the date of commencement of the Amendment Act, the Executive Authority shall by notice in writing, require the owner or any person in possession of such hoarding, to remove such hoarding within such time as may be specified in the notice:

Provided that such time shall not exceed fifteen days from the date of issue of such notice;

(ii) where the hoarding referred to in sub-clause (i) is not removed within the time specified in the notice, the Executive Authority shall, without further notice, remove such hoarding and recover the expenditure for such removal as an arrear of land revenue.

Explanation.- For the purpose of this section, "hoarding" means any screen of boards at any place whether public or private used or intended to be used for exhibiting advertisement including the framework or other support, erected, wholly or in part upon or over any land, building, wall or structure visible to public wholly or partly.]

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1. Substituted for the words "in or over any public road" by Tamil Nadu Act 29 of 1999.
 2. Substituted for the words "it shall be the duty of the Executive Authority or the Commissioner concerned to institute proceedings under this Act" by Tamil Nadu Act 29 of 1999.
 3. Inserted by Tamil Nadu Act 27 of 2000.

132. Vesting of communal property or income in Village Panchayat.- Any property or income including any fishery right which by custom belongs to, or has been administered for the common benefit of the inhabitants of the village or of the holders in

common of village land generally or of the holders of lands of a particular description or of the holders of lands under particular source of irrigation shall, if so declared by the Government, vest in the Village Panchayat and be administered by it for the benefit of the inhabitants or holders aforesaid.

133. Maintenance of irrigation works, execution of kudimaramat, etc.- (1)

Subject to such conditions and control as may be prescribed, the Government may transfer to any Village Panchayat or to any Panchayat Union Council the protection and maintenance of any irrigation work, the management of turns of irrigation, or the regulation of distribution of water from any irrigation work to the fields depending on it.

(2) The Village Panchayat or the Panchayat Union Council shall have power, subject to such restrictions and control as may be prescribed, to execute kudimaramat in respect of any irrigation source in the village and to levy such fee and on such basis for the purposes thereof as may be prescribed:

Provided that nothing contained in this section shall be deemed to relieve the village community or any of its members of its or his liability under the Tamil Nadu Compulsory Labour Act, 1858 (Central Act I of 1858), in respect of any irrigation source in the village in case the Village Panchayat makes default in executing the kudimaramat in respect of that irrigation source.

(3) Where the maintenance of any irrigation work, is transferred under this section, the fishery rights of Government in such work shall be transferred to and be vested in the Village Panchayat or the Panchayat Union Council, as the case may be, subject to such terms and conditions including terms and conditions regarding the utilisation of the income, as may be specified by the Government.

134. Village Panchayat to regulate the use of certain porambokes in ryotwari tracts.- (1) The provisions of this section shall apply only in ryotwari tracts.

(2) The following porambokes namely, grazing grounds, threshing floors, burning and burial-grounds, cattle-stands, cart-stands and topes shall vest in the Village Panchayat, and the Village Panchayat shall have power, subject to such restrictions and control as may be prescribed to regulate the use of such porambokes, provided the porambokes are at the disposal of the Government.

(3) The Collector, after consulting the Village Panchayat, may by notifications exclude from the operation of this Act, any porambokes referred to in sub-section (2), and may also modify or cancel such notification.

(4) The Village Panchayat shall also have power, subject to *such restrictions and control as may be prescribed, to regulate the use of any other poramboke which is at the disposal of the Government, if the Village Panchayat is authorized in that behalf by an order of the Government.

(5) The Village Panchayat may, subject to such restrictions and control as may be prescribed, plant trees on any poramboke, the use of which is regulated by it under sub-section (2) or sub-section (4).

135. Village Panchayat to regulate the use of certain communal lands in estates governed by the Tamil Nadu Estates Land Act, 1908.- (1) In estates governed by the Tamil Nadu Estate Land Act, 1908 (Tamil Nadu Act I of 1908), notwithstanding anything contained in that Act, the Village Panchayat shall have power subject to such restrictions and control as may be prescribed-

(a) to regulate the use of lands which are set apart for any of the purposes referred to in item (b) of clause (16) of Section 3 of the said Act, namely, threshing floors, cattle-stand, village-sites and other lands situated in the village which are set apart for the common use of the inhabitants of such village;

(b) to exercise the powers vested in the Collector by Section 20-A of the said Act, namely, to direct that any land referred to in clause (a) which is no longer required for its original purpose shall be used for any other specified communal purpose, provided that the sanction of the Collector is obtained therefor; and

(c) to plant trees on any land the use of which is regulated by the Village Panchayat under clause (a):

Provided that nothing contained in clause (b) shall be deemed to affect in any way the operation of the provisos to sub-section (1) of the said Section 20-A.

(2) After an estate ceases to be governed by the Tamil Nadu Estates Land Act, 1908 (Tamil Nadu Act I of 1908), the provisions of sub-section (1) shall apply to the lands referred to in that sub-section, to such extent and with such modifications, as may be prescribed.

136. Collected rubbish, etc. to belong to Village Panchayat.- All rubbish, filth and other matter collected by a Village Panchayat under this Act shall belong to it.

137. Immovable property required by Village Panchayats and Panchayat Union Councils may be acquired under the Land Acquisition Act, 1894.- Any immovable property which any Village Panchayat or Panchayat Union Council is authorised by this Act or any Rules made thereunder to acquire may be acquired under the provisions of the Land Acquisition Act, 1894 (Central Act I of 1894), and on payment of the compensation awarded under the said Act, in respect of such property and of any other charges incurred in acquiring it, the said property shall vest in the Village Panchayat or Panchayat Union Council, as the case may be.

138. Contributions from persons having control over places of pilgrimage, etc.- Where a mosque, temple, mutt or any place of religious worship or instruction or any place which is used for holding fair or festivals or for other like purposes is situated within the

limits of a village or in the neighbourhood thereof and attracts either throughout the year or on particular occasions a large number of persons, any special arrangement necessary for public health, safety or convenience, whether permanent or temporary, shall be made by the Village Panchayat; but the Government may after consulting the trustee or other person having control over such place require him to make such recurring or non-recurring contribution to the funds of the Village Panchayat as they may determine.

139. Power to order closure of places of public entertainment.- In the event of the prevalence of any dangerous disease within a Panchayat Development Block or a Village, the Commissioner may by notice require the owner or occupier of any building, booth or tent used for purposes of public entertainment to close the same for such period as they may fix.

140. Minor suffering from dangerous disease not to attend schools.- No person being the parent or having the care or charge of a minor who is or has been suffering from dangerous disease or has been exposed to infection therefrom shall, after a notice from the Commissioner or any person duly appointed by such Commissioner in this behalf that the minor is not to be sent to school or college, permit such minor to attend school or college without having procured from the Commissioner or such person or a registered medical practitioner a certificate that in his opinion such minor may attend without risk of communicating such disease to others.

Explanation.- In this Section and in Section 139 "dangerous disease" means an infectious disease within the meaning of Section 52 of the Tamil Nadu Public Health act, 1939 (Tamil Nadu Act III of 1939), which is notified as a dangerous disease by the Government.

141. Compulsory vaccination.- The Panchayat Union Council shall enforce vaccination throughout the Panchayat Union and it may enforce revaccination throughout the Panchayat Union or in any part thereof, in respect of such persons, to such extent, and in such manner, as may be prescribed.

142. Obligation to give information of small pox or cholera.- Where an inmate of any dwelling place is suffering from smallpox or cholera, the head of the family to which the inmate belongs and in default the occupier or person in charge of such place, shall give intimation of the fact to the Commissioner of the Village Administrative Officer with the least possible delay.

143. Precautions in case of dangerous tanks, wells, holes, etc.- (1) If any tank, pond, well, hole, stream, dam, bank or other place appears to him to be, for want of sufficient repair protection or enclosure, dangerous to the public health of safety, the Commissioner or Executive Authority may with the approval of the Panchayat Union Council or Village Panchayat, as the case may be, by notice require the owner to fill in, remove, repair, protect or enclose the same so as to prevent any danger therefrom.

(2) If immediate action is necessary, he shall, before giving such notice or before the period of notice expires, himself take such temporary measures as he thinks fit to prevent danger, and the cost of doing so shall be recoverable from the owner in the manner hereinafter provided.

144. Removal of filth or noxious vegetation from lands and buildings.- (1) The Commissioner or Executive Authority may by notice require the owner or occupier of any building or land which appears to him to be in a filthy or unwholesome state or overgrown with any thick or noxious vegetation, trees or undergrowth injurious to health or dangerous to the public or offensive to the neighbourhood, or otherwise a source of nuisance, to clear, cleanse or otherwise put the building or land in proper state or to clear away and remove such vegetation, trees or undergrowth or to take such other action as may be deemed by the Commissioner of Executive Authority necessary to remove such nuisance within such period and in such manner as may be specified in the notice.

(2) If it appears to the Commissioner or Executive Authority necessary for sanitary purposes so to do, he may by notice require the owner or occupier of any building or land to cleanse or lime-wash the same in the manner and within a period to be specified in the notice.

145. Power of Commissioner or Executive Authority to use or sell materials of dangerous structure taken down, etc.- (1) When the Commissioner or Executive Authority takes down any structure or part thereof or cuts down any tree or hedge or shrub or part thereof in virtue of his powers under this chapter, the Commissioner or Executive Authority may sell the materials or things taken down, cut down or removed and apply the proceeds in, or towards payment of the expenses incurred.

(2) If after a reasonable enquiry it appears to the Commissioner or Executive Authority that there is no owner or occupier to whom notice can be given under any section in this chapter, he may himself take such order with the property mentioned in such section as may appear to him to be necessary and may recover the expenses incurred by the sale of such property (not being immovable property) or of any portion thereof.

146. Limitation of compensation.- No person shall be entitled, save as otherwise expressly provided, to compensation for any damages sustained by reason of any action taken by the authorities of a Panchayat Union Council or a Village Panchayat in pursuance of their powers under this chapter.

147. Public markets.- (1) The Panchayat Union Council may, after obtaining the previous written permission of the Inspector, provide places for use as public markets and, with the sanction of the Inspector, close any such market or part thereof.

(2) Subject to such Rules as may be prescribed, the Village Panchayat or Panchayat Union Council may after obtaining the previous written permission of the Inspector, levy any one or more of the following fees in any public market at such rates, not exceeding

the maximum rates, if any prescribed in that behalf as the Panchayat Union Council or Village Panchayat may think fit:-

(a) fees for the use of, or for the right to expose goods for sale in such market;

(b) fees for the use of shops, stalls, pens or stands in such market;

(c) fees on vehicles including motor vehicles as defined in the Motor Vehicles Act, 1988 (Central Act 59 of 1988) or pack animals bringing, or on persons taking into such market any goods for sale;

(d) fees on animals brought for sale into or sold in such market;

(e) licence fees on brokers, commission agents, weighmen and measurers practicing their calling in such market.

148. Licensing of private markets.- (1) No person shall open a new private market or continue to keep open a private market unless he has obtained a licence from the Village Panchayat or Panchayat Union Council, as the case may be, to do so. Such licence shall be renewed every year.

(2) (a) The Village Panchayat or Panchayat Union Council, as the case may be, shall grant the licence applied for subject to such conditions as it may think fit as to supervision and inspection, sanitation, weights and measures to be used, rents and fees to be charged and such other matters as may be prescribed.

(b) The Village Panchayat or Panchayat Union Council, as the case may be, may modify the conditions of licence to take effect from a specified date.

(c) The Village Panchayat or Panchayat Union Council, as the case may be, may at any time, suspend or cancel any licence granted under clause (a) for breach of the conditions thereof.

(d) Any person aggrieved by an order of the Village Panchayat or Panchayat Union Council under clauses (a), (b) or (c) may appeal against such order to the Inspector who may, if he thinks fit, suspend the execution of the order pending the disposal of the appeal.

(3) (a) Any person claiming to levy in a private market lawfully established prior to the coming into force of the Madras Local Boards Act, 1884 (Madras Act V of 1884) fees of the nature specified in sub-section (2) of Section 147, shall apply to the Inspector for a certificate recognising his right in that behalf; and the Inspector shall pass orders on such application after giving due notice to the Village Panchayat or Panchayat Union Council, as the case may be, and considering any representation made by it.

(b) Any person aggrieved by an order of the Inspector refusing to grant a certificate under clause (a) may, within six months from the date of communication of such

order, institute a suit to establish the right claimed by him, and subject to the result of such suit, the Inspector's order shall be final.

(4) When a licence granted under sub-section (2) does not permit the levy of any fee, it shall be granted free of charges; but when such permission is given, a fee not exceeding fifteen percent of the gross income of the owner from the market in the preceding year shall be charged by the Village Panchayat or Panchayat Union Council, as the case may be, for such licence.

(5) The Village Panchayat or Panchayat Union Council, as the case may be, or any officer duly authorised by it may, close a private market which is unlicensed or the licence for which has been suspended or cancelled, or which is held or kept open contrary to the provisions of this Act.

149. Decision of disputes as to whether places are markets.- If any question arises as to whether any place is a market or not, the Village Panchayat or Panchayat Union Council, as the case may be, shall make a reference thereon to the Government and their decision shall be final.

150. Prohibition of sale in unlicensed private markets, etc.- No person shall sell or expose for sale any animal or article-

(a) in any public or licensed private market without the permission of the Executive Authority or Commissioner of licensee, as the case may be, or of any person authorized by him, or

(b) in any unlicensed private market.

151. Prohibition against sale in public roads.- The Executive Authority or Commissioner may, with the sanction of the Village Panchayat or Panchayat Union Council, as the case may be, prohibit by public notice or licence or regulate the sale or exposure for sale of any animal or article in or upon any public road or place or part thereof.

152. Classification of markets.- The Government shall have power to classify public and private markets situated in Panchayat Development Block as Panchayat Union markets and Village Panchayat market, and provide for the control of any such market, and for the apportionment of the income derived therefrom between the Panchayat Union Council and the Village Panchayat or the payment of a contribution in respect thereof to the Village Panchayat or the Panchayat Union, as the case may be.

It shall be open to the Government to revise from time to time the apportionment of income ordered or the contribution directed to be paid under this section if such revision is recommended by the District Panchayat.

153. Acquisition of right of persons to hold private market.- (1) A Panchayat Union Council may acquire the rights of any person to hold a private market in any place in a Panchayat Development Block and to levy fee therein. The acquisition shall be made

under the Land Acquisition Act, 1894 (Central Act I of 1894) and such rights shall be deemed to be land for the purposes of that Act.

(2) On payment by the Panchayat Union Council of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold a private market and to levy fees therein shall vest in the Panchayat Union Council.

154. Public landing places and cart-stands, etc.- Subject to such Rules as may be prescribed, the Village Panchayat may-

(a) provide public landing places, halting places and cart-stands (which last expression includes stands for animals and vehicles of any description including motor vehicles) and levy fees for their use; and

(b) where any such place or stand has been provided, prohibit the use for the same purpose by any person, within such distance thereof any public place or the sides of any public road as the Village Panchayat may, subject to the control of the Inspector, specify.

155. Private cart-stand.- (1) No person shall open a new private cart-stand or continue to keep open a private cart-stand unless he obtains from the Village Panchayat a licence to do so. Such licence shall be renewed every year.

(2) The Village Panchayat shall, as regards private cart-stands already lawfully established, and may at its discretion as regards new private cart-stands, grant the licence applied for, subject to such conditions as the Village Panchayat may think fit as to supervision and inspection, conservancy and such other matters as may be prescribed; or the Village Panchayat may refuse to grant such licence for any new cart-stand.

(3) The Village Panchayat may modify the conditions of the licence to take effect from a specified date.

(4) The Village Panchayat may at any time suspend or cancel any licence granted under sub-section (2) for breach of the conditions thereof.

(5) The Village Panchayat may levy on every grant or renewal of a licence under this section, a fee not exceeding two hundred rupees.

156. Public slaughter-houses.- A Village Panchayat may provide places for use as public slaughter-houses and charge rents and fees for their use.

157. Prohibition or regulation of the use of places for slaughtering animals and the licensing of slaughterers.- The Government shall have power to make Rules for-

(a) prohibiting or regulating the slaughter, cutting up or skinning of animals specified in the Rules on all occasions not excepted therein, at places other than public slaughter-houses;

(b) licensing person to slaughter animals specified in the Rules for purposes of sale to the public; and

(c) the inspection of slaughter-houses and of the meat therein and the payment of remuneration to the officers employed for such inspection.

158. Numbering or naming of building, etc.- (1) In any area to which this Act applies, such authority as may be prescribed in this behalf, may cause a number to be affixed to the side or outer door of any building or to some place at the entrance of the premises.

(2) With the approval of the Government, the Village Panchayat or the Panchayat Union Council shall give name to new Village road or Panchayat Union road, as the case may be, and shall also give name to park, play-ground, bus-stand, arch or new property belonging to, or vesting in, Village Panchayat or Panchayat Union Council and may, subject to the approval of the Government, alter the name of any such road, park, play-ground, bus-stand, arch or property.

(3) No person shall, without lawful authority, destroy, pull down or deface any such number.

(4) When a number has been affixed under sub-section (1), the owner of the building shall be bound to maintain such number and to replace it if removed or defaced; and if he fails to do so, the authority referred to in sub-section (1) may be notice require him to replace it.

159. Purposes for which places may not be used without a licence.- (1) The Government may, by notification, specify the purposes which in their opinion, are likely to be offensive or dangerous to human life or health or property.

¹[(2) The Village Panchayat may, with the previous approval of the prescribed authority, notify that no place within the limits of the Panchayat Village shall be used for any of the purposes specified in the notification issued under sub-section (1) without a licence and except in accordance with the conditions specified in such licence.]

(3) No notification issued under sub-section (1) or sub-section (2) shall take effect until sixty days from the date of its publication.

²[(4) The Village Panchayat shall be the authority competent to grant the licence or to refuse to grant it.]

1. *Substituted by Tamil Nadu Act 19 of 1999.*

2. *Substituted for the following sub-section (4) by Tamil Nadu Act 19 of 1999.*

"(4) The Commissioner shall be the authority to competent to grant the licence or to refuse to grant it in the case of Panchayat Villages."

160. Permission for construction of factories and the installation of machinery.- No person shall, without the permission of the Panchayat Union Council in Panchayat Villages and except in accordance with the conditions specified in such permission,-

(a) construct or establish any factory, workshop or workplace in which it is proposed to employ steam power, water power or other mechanical power or electrical power, or

(b) install in any premises any machinery or manufacturing plant driven by any power as aforesaid, not being machinery or manufacturing plant exempted by the Rules.

161. Power of Government to make Rules in respect of the grant and renewal of licences and permissions.- (1) The Government may make Rules-

(a) prohibiting or regulating the grant or renewal of licences under Section 159 and the period for which such licences shall be valid;

(b) as to the time within which applications for such licences or renewals thereof shall be made; and

(c) prohibiting or regulating the grant of permissions under Section 160.

(2) Rules made under clause (c) of sub-section (1) may empower the Panchayat Union Council in Panchayat Villages and Panchayat Unions to set apart specified areas for industrial purposes and provide for the refusal of permission under Section 160 in respect of any factory, workshop, workplace or premises outside such areas and also, subject to the sanction of the prescribed authority for the removal to such areas, of any factory, workshop or workplace which has been already established at any place, or any machinery which has already been installed in any premises, situated outside such areas;

Provided that no such Rules shall authorise the removal of any factory, workshop or workplace or machinery installed in any premises, in the occupation or under the control of the Central or the State Government or of a Market Committee established under the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989).

(3) The Government may either generally or in any particular case, make such order or give such directions as they deem fit in respect of any action taken or omitted to be taken under Section 159 or Section 160.

(4) The income derived from fees on licences under Section 159 and on permission under Section 160 shall, if received by the Panchayat Union Council, be credited to the funds of the Village Panchayat concerned.

162. Modification of the Tamil Nadu Places of Public Resort Act, 1888.- Notwithstanding anything contained in the Tamil Nadu Places of Public Resort Act, 1888 (Tamil Nadu Act II of 1888), when the Government extend that Act to any village, or part thereof-

(a) the authority to whom application shall be made for a licence under the Act in respect of any place or building to be used exclusively for purposes other than the holding of cinematograph exhibitions, and who may grant or refuse such licence, shall be the Commissioner in the case of Panchayat Villages;

(b) the appeal from the order of the Commissioner granting, refusing, revoking or suspending a licence, shall lie to the Panchayat Union Council;

(c) the income derived from fees on licences under this Section shall, if received by the Panchayat Union Council be credited to the funds of the Village Panchayats concerned.

163. Functions of District Panchayat.- (1) The District Panchayat shall advise the Government on all matters concerning the activities of Village Panchayats, Panchayat Union Councils in the district as well as on all matters relating to the development of the economic resources of the district and the services maintained therein for promoting the culture and welfare of the inhabitants of the district.

(2) In particular, it shall be the duty of the District Panchayat to perform the following functions, namely:-

(a) advising the Government on all matters relating to the services maintained by and all development schemes undertaken by all Village Panchayats and Panchayat Union Councils in the district as well as those agencies in the district, which are under the administrative control of the Government;

(b) watching the progress of the measures undertaken by the Government, Village Panchayats, Panchayat Union Councils and departmental agencies in respect of the services and development schemes aforesaid;

(c) advising the Government on matters concerning the implementation of any provision of law or any order specifically referred to by the Government to the District Panchayat such as-

(i) classification of markets as Village Panchayat markets and Panchayat Union markets and fixing rates of contribution payable by one authority to the other;

(ii) classification of fairs and festivals as Village Panchayat fairs, Village Panchayat festivals and Panchayat Union fairs and Panchayat Union festivals;

(iii) classification of public roads (other than roads classified by the Government as National Highways, State Highways and Major District roads) as Panchayat Union roads and Panchayat Village roads;

(d) advising the Government on all matters relating to development of road transport.

164. General powers of District Panchayat.- For the purpose of efficiently performing its functions under this Act, every District Panchayat may, within the limits of its jurisdiction,-

(a) undertake such measures as it deems necessary;

(b) collect such data as it deems necessary ;

(c) publish statistics or other information relating to various aspects of the regulation or development of the activities of Panchayat Union Councils and Village Panchayats in the district;

(d) require any Panchayat Union Council or Village Panchayat to furnish such information as may be required by it in relation to the measures undertaken by that Panchayat Union Council or Village Panchayat for the regulation or development of its activities and such other matters as may be prescribed.

165. Annual report of District Panchayat.- (1) The District Panchayat shall prepare in such form and at such time each year as may be prescribed, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Government.

(2)¹[***]

1. *Sub-Section(2) omitted by TamilNadu Act 34 of 2008*

166. Returns and reports of District Panchayat.- Every District Panchayat shall furnish to the Government such returns, reports, statistics and other informations with respect to its activities as the Government may from time to time require.

¹[**166-A. Annual report of the functioning of Panchayats.** – The Government shall lay on the table of the Legislative Assembly, an annual report on the functioning of the Panchayats in the State.]

1. *Inserted by Tamil Nadu Act No.34 of 2008.*

CHAPTER IX

TAXATION AND FINANCE

167. Local Cess.- (1) There shall be levied in every Panchayat Development block, a Local Cess at the rate of ¹[two rupees] on every rupee of land revenue payable to the Government in respect of any land for every Fasli.

Explanation.- In this section and in Section 168, 'land revenue' means public revenue due on land and includes water cess payable to the Government for water supplied or used for the irrigation of lands, royalty, lease amount or other sum payable to the Government in respect of land held direct from the Government on lease or licence, but does not include any other cess or the surcharge payable under Section 168:

Provided that land revenue remitted shall not be deemed to be land revenue payable for the purpose of this Section.

(2) The Local Cess payable under sub-section (1) shall be deemed to be public revenue due on all the lands in respect of which a person is liable to pay Local Cess and all the

said lands, the buildings upon the said lands and their products shall be regarded as security for the Local Cess.

(3) The provisions of the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864), shall apply to the payment and recovery of the Local Cess payable under this Act just as they apply to the payment and recovery of the revenue due upon the lands in respect of which the Local Cess under this Act is payable.

²[(4)] ³[***]

1. Substituted for the words "one rupee" by Tamil Nadu Act 40 of 2008.

2. Substituted for the following sub-section (4) and (5) by Tamil Nadu Act 30 of 1999.

"(4) Out of the proceeds of the local cess so collected in every Panchayat Development Block, a sum representing twenty percent of the proceeds shall be credited to the Panchayat Union (Education) Fund.

(5) The balance of the proceeds of the local cess collected in the Panchayat Development Block shall be credited to the funds of the Panchayat Union Council."

3. Sub-section (4) omitted by Tamil Nadu Act 23 of 2007 w.e.f 8th June, 2007. **Before omission it was as follows:** "(4) The local cess so collected in every Panchayat Development Block shall be credited to the Village Panchayat Fund concerned."

168. Local Cess Surcharge.- Every Panchayat Union Council may levy on every person liable to pay land revenue to the Government in respect of any land in the Panchayat Union, a Local Cess Surcharge at such rate as may be considered suitable as an addition to the Local Cess levied in Panchayat Development Block under Section 167:

Provided that the rate of Local Cess Surcharge so levied shall not be less than ¹[seven rupees] and not more than ten rupees on every rupee of land revenue payable in respect of such land.

1. Substituted for the words "five rupees" by Tamil Nadu Act 40 of 2008.

¹[**169. Orders regarding collection of Local Cess, Local Cess Surcharge and Surcharge on the Duty on transfers of property.-** The Government may, by notification,-

(a) regulate the collection of Local Cess under Section 167, Local Cess Surcharge under Section 168 and Surcharge on the Duty on transfers of property under Section 175;

(b) fix the proportions in which the proceeds of Local Cess, Local Cess Surcharge and Surcharge on the Duty on transfers of property shall be distributed among Village Panchayats, Panchayat Union Councils and District Panchayats and grant any amount from the said proceeds for the execution of specific scheme, project, programme or plan in any Village Panchayat, Panchayat Union Council or District Panchayat; and

(c) deduct the expenses incurred by the Government in the collection of Local Cess, Local Cess Surcharge and Surcharge on the Duty on transfers of property.]

1. Substituted by Tamil Nadu Act 11 of 2008 w.e.f. 21st February 2008 for the following Section 169:"Rules regarding collection of Local Cess, Local Cess Surcharge and

Surcharge on the Duty on transfers of property.- The Government may make rules not inconsistent with this Act, (a) for regulating the collection of Local Cess under Section 167, Local Cess Surcharge under Section 168 and surcharge on the Duty on transfers of property under Section 175; (b) for fixing the proportions in which the proceeds of Local Cess, Local Cess Surcharge and Surcharge on the Duty on transfers of property shall be distributed among Village Panchayats, Panchayat Union Councils and District Panchayats; and (c) for deduction of the expenses incurred by the Government in the collection of Local Cess, Local Cess Surcharge and Surcharge on the Duty on transfers of property".

170. Land Revenue Assignment.- The Government shall pay to each Panchayat Union Council a sum representing one rupee for each individual of the population of the Panchayat Development Block concerned from out of the total land revenue (including water cess) collected in the State during that year. The sum thus credited to the Panchayat Union Council shall be referred to as the Land Revenue Assignment of that block.

171. Taxes leviable by Village Panchayats.- (1) Every Village Panchayat shall levy in the Panchayat Village a house-tax. ¹[***]

(2) A Duty shall also be levied in every Panchayat Village on certain transfers of property in accordance with the provisions of Section 175.

(3) Subject to such rules as may be prescribed and with the sanction of the Inspector and subject to such restrictions and conditions, if any, as may be imposed by him either at the time of granting sanction or later, the Village Panchayat may also levy in the village, a tax on agricultural land for a specific purpose.

1. *The words "and a vehicle tax" was omitted by Tamil Nadu Act 29 of 1995.*

172. House tax.- The house tax shall be levied on all houses in every Panchayat Village on the basis on which such tax was levied in the local area concerned immediately before the commencement of this Act or on the basis of classified plinth area at the rates specified in Schedule I, as the Village Panchayat may adopt subject to the provisions of sub-section (3).

(2) The house tax shall, subject to the prior payment of the land revenue, if any, due to the Government in respect of the site of the house, be a first charge upon the house and upon the movable property, if any, found within or upon the same and belonging to the person liable to such tax.

(3) The Government shall, by notification, determine in regard to any Panchayat Village or any class of Panchayat Villages whether the house tax shall be levied every half-year or year and in so doing have regard to the following matters, namely:-

(a) the classification of the local areas under Section 4;

(b) the annual receipts of the Village Panchayat;

(c) the population of the Panchayat Village and the predominant occupation of such population; and

(d) such other matters as may be prescribed.

(4) The Government may make *rules providing for-

(a) the persons who shall be liable to pay the tax and the giving of notices of transfer of houses;

(b) the grant of vacancy and other remissions;

(c) the circumstances in which and the conditions subject to which, houses constructed, reconstructed or demolished, or situated in areas included in, or excluded from the Panchayat Village during any half year or year, shall be liable or cease to be liable to the whole or any portion of the tax.

(5) If the occupier of a house pays the house tax on behalf of the owner thereof, such occupier shall be entitled to recover the same from the owner and may deduct the same from the rent then or thereafter due by him to the owner.

¹**[172-A. Levy and collection of advertisement tax.-** Every person who erects, exhibits, fixes or retains upon or over any land, building, wall, hoardings or structure any advertisement, or who displays any advertisement to public view in any manner whatsoever in any place whether public or private, in the Panchayat Village shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax calculated at such rates and in such manner as the Village Panchayat may, determine in accordance with such rule *as may be prescribed.

Provided that the rates shall be subject to the rates that may be prescribed by the Government and different rates may be prescribed for different Village Panchayats taking into consideration the location, the size of the advertisement board, the period and the types of advertisements:

Provided further that no tax shall be levied under this Section on any advertisement or a notice-

(a) of a public meeting; or

²[(b) of an election to the Parliament, Legislative Assembly or a Panchayat;
or]

(c) of a candidature in respect of such an election:

Provided also that no such tax shall be levied on advertisement which is not a sky-sign and which-

(a) is exhibited within the window of any building; or

(b) relates to the trade or business carried on within the land or building upon or over which such advertisement is exhibited, or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held upon or in the same; or

(c) relates to the name of the land or building upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or

(d) relates to the business of any railway administration; or

(e) is exhibited within any railway station or upon any wall or other property of a railway administration except any portion of the surface of such wall or property fronting any street.

Explanation.- For the purpose of this action.-

(i) the expression "**structure**" shall include any movable board on wheels used as an advertisement or an advertisement medium;

(ii) the expression "**sky-sign**" shall mean any advertisement supported on or attached to any post, pole, standard, frame-work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of sky-sign which shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard, frame-work or other support. The expression "Sky-sign" shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes of any advertisement upon or over any land, building or structure or upon or over any public place but shall not include-

(a) any flag staff, pole vane or weather-cock, unless adopted or used wholly or in part for the purpose of any advertisement, or

(b) any sign, or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building or on the cornice or blocking of any wall, or to the ridge of a roof:

Provided that such board, frame or other contrivance shall be of one continuous face and not open work, and does not extend in height more than one metre above any part of the wall, or parapet, or ridge to, against or on, which it is fixed or supported, or

(c) any advertisement relating to the name of the land or building upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building, or

(d) any advertisement relating exclusively to the business of a railway administration and placed wholly upon or over any railway, railway yard station, platform or station approach belonging to a railway administration, and so placed that cannot fall in any street or public, or

(e) any notice of land or building to be sold, or let placed upon such land or building;

(iii) the expression "**public place**" means any place which is open to the use and enjoyment of the public whether it is actually used or enjoyed by the public or not;

(iv) the expression "**advertisement**" shall not include any advertisement published in any newspaper.

172-B. Prohibition of advertisements.- No advertisement shall after the levy of tax under Section 172-A as determined by the Village Panchayat be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the Panchayat Village, or shall be displayed in any manner whatsoever in any place except in accordance with the rules made under this Act:

Provided that the Village Panchayat shall regulate the height of the advertisement in the Panchayat Village and shall remove such objectionable advertisement in such manner *as may be prescribed:

Provided further that the Government may, by notification, prohibit advertisements in any place within any Panchayat Village .]

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1. Section 172-A and 172-B were inserted by Tamil Nadu Act 32 of 1999.
 2. Substituted for the words "(b) of an election to the Legislative Assembly; or" by Tamil Nadu Act 1 of 2001.

173. ¹[***]

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1. The following Section 173 was omitted by Tamil Nadu Act 29 of 1995.

173. Vehicle tax.- The vehicle tax shall, subject to such Rules as may be prescribed including rules relating to exemptions and restrictions, be levied every half-year on all vehicles kept or used within the Panchayat Village at such rates as may be fixed by the Village Panchayat not being less than the minimum rates and not exceeding the maximum rates prescribed.

Explanation.- In this section, "vehicle" means a conveyance suitable for use on roads and includes any kind of tram-car, carriage, cart, wagon, bicycle, tricycle and rickshaw but does not include a motor vehicle as defined in the Motor Vehicles Act, 1988. (Central Act 59 of 1988).

174. Appeal against Assessments.- An appeal shall lie to such authority and within such time, *as may be prescribed, against any assessment of tax made in pursuance of ¹[Sections 171, 172 and 172-A].

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1. Substituted for the words "Section 171 and 172" by Tamil Nadu Act 32 of 1999.

175. Duty on transfer of property.- (1) The Duty on transfer of property shall be levied-

(a) in the form of a surcharge on the Duty imposed by the Indian Stamp Act, 1899 (Central Act II of 1899), as in force for the time being in the State of Tamil Nadu, on

every instrument of the description specified below, which relates to immovable property situated in the area under the jurisdiction of a Village Panchayat; and

(b) at such rate, as may be fixed by the Government, not exceeding five per centum on the amount specified below against each instrument:-

(i) Sale of immovable property	The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under Section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.
(ii) Exchange of immovable property	The market value of the property of the greater value as set forth in the instrument, and in a case where the market value is finally determined by any authority under Section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.
(iii) Gift of immovable property	The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under Section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.
(iv) Mortgage with possession of immovable property	The amount secured by the mortgage as set forth in the instrument.
(v) Lease in perpetuity of immovable property	An amount equal to the one-sixth of the whole amount or value of the rents which would be paid or delivered in respect of the first fifty years of the lease, as set forth in the instrument.
¹ [(vi) Release of Benami right in favour persons excepted under sub-section (3) of Section 4 of the Benami Transactions (Prohibition) Act, 1988 (Central Act 45 of 1988), of immovable property.	The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under Section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.
(vii) Settlement of immovable property	The market value of the property as set forth in the instrument, and in a case where the market value is finally

<p><i>other than in favour of a member or members of a family</i></p>	<p>determined by any authority under Section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.</p> <p>Explanation.- For the purpose of this item, the word "family" shall have the same meaning as in the Explanation to item (i) of clause (a) of Article 58 in Schedule I of the Indian Stamp Act, 1899 (Central Act II of 1899) as amended by the Indian Stamp (Tamil Nadu) Amendment Act, 1981 (Tamil Nadu Act 42 of 1981)].</p>
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(2) On the introduction of the Duty aforesaid-

(a) Section 27 of the said Indian Stamp Act shall be read as if it specifically required the particulars to be set forth separately in respect of property situated in the areas under the jurisdiction of Village Panchayat and in respect of property situated outside such area;

(b) Section 64 of the said Act shall be read as if it referred to the Village Panchayat as well as the Government.

²[(3)***]; ²[(4)***]

³**[175-A. Apportionment of Entertainment Tax among Panchayats.-**

Notwithstanding anything contained in Section 13 of the Tamil Nadu Entertainments Act, 1939 (Tamil Nadu Act X of 1939) so far as Panchayats are concerned, ten per cent of the proceeds of the tax under Section 4, Section 4-F and Section 4-H of that Act collected every year shall be credited to the Government and the balance of ninety percent shall be distributed among Village Panchayats, Panchayat Union Councils and District Panchayats in such proportions as the Government may fix.]

1. Added by Tamil Nadu Act 62 of 1997.

2. Sub-section (3) and (4) omitted by Tamil Nadu Act 23 of 2007 w.e.f. 8th June, 2007.

Before omission it was as follows:-

(3) The amount collected in the Panchayat Village in the Panchayat Development Block as surcharge on the Duty on transfers of property under this section shall be pooled every year for the entire block and distributed among all the Village Panchayats in the block in proportion to the land revenue of the Panchayat Village.

(4) The Government may make rules not inconsistent with this Act for regulating the collection of the Duty, the payment thereof to the Village Panchayat and the deduction of any expenses incurred by the Government in the collection thereof.

3. Section 175-A inserted by Tamil Nadu Act 23 of 2007 w.e.f. 8th June, 2007.

176. Exemption.- No exemption from the payment of any surcharge or tax specified in Section 168 or 171 shall be granted by the Village Panchayat or the Panchayat Union Council except in accordance with such rules as may be prescribed:

Provided that in any particular case, such exemption may be granted with the previous sanction of the Government.

177. Power to require land revenue staff to collect taxes and fees due to Village Panchayats.- Subject to such rules as may be prescribed, the Executive Authority or the Commissioner shall have power to require the staff of the Land Revenue Department to prepare at quinquennial intervals a House-Tax Assessment Register in such form as may be prescribed and to collect any tax or fee due to the Village Panchayat or Panchayat Union Council on payment of such remuneration not exceeding 6^{1/4} percent of the gross sum collected as the Collector may, by general or special order, determine.

178. Write-off of irrecoverable amounts.- Subject to such restrictions and control as may be prescribed, a Village Panchayat or Panchayat Union Council may write off any tax, fee or other amount whatsoever due to it, whether under a contract or otherwise, or any sum payable in connection therewith, if in its opinion such tax, fee, amount or sum is irrecoverable:

Provided that where the Collector or any of his subordinates is responsible for the collection of any tax, fee or other amount due to a Village Panchayat or Panchayat Union Council the power to write off such tax, fee or amount or any sum payable in connection therewith, on the ground of its being irrecoverable, shall be exercised by the Commissioner of Land Administration or subject to his control, by the Collector or any officer authorised by him.

179. Local Education Grant.- The Government shall pay annually to every Panchayat Union Council a Local Education Grant the amount of which shall be calculated as follows:-

The total amount of expenditure approved by the Government for being debited to the Panchayat Union (Education) Fund shall be divided into slabs in the manner specified below:-

So much of the expenditure as may be equal to the land revenue assignment of the block referred to in section 170 shall constitute the first slab.

So much of the expenditure as may be in excess of the first slab subject to a maximum of 250 paise for each individual of the population of the panchayat development block concerned shall constitute the second slab.

To each Panchayat Union Council, the Government shall make a Local Education Grant which shall be a proportion of the second slab not less than fifty per cent and not more than eighty per cent as may be specified by the Government in respect of that block.

180. ¹[***]

1. *The following Section 180 was omitted by Tamil Nadu Act 30 of 1999:-*

"180. Local Cess Surcharge Matching Grant.- *The Government shall pay every year to the Panchayat Union Council as Local Cess Surcharge Matching Grant, which shall be a sum calculated at such percentage as may be prescribed of the proceeds of the local cess surcharge levied in the Panchayat Development Block."*

181. Classification of Panchayat Development Blocks.- For the purpose of sanctioning grants to Panchayat Union Council, the Government may classify Panchayat Development Blocks in such manner as they may deem fit once in every five years and it shall be open to the Government to sanction grants at varying rates for the different classes of Panchayat Development Blocks. It shall also be open to the Government to revise the classification of Panchayat Development Blocks once in every five year.

¹[**181-A. Deposit of fund of Panchayat.-** Any Panchayat having surplus fund shall, with the prior approval of the Inspector, deposit such surplus fund in any of the financial institutions specified by the Government:

Provided that no such deposit shall be made when there is need to utilise this fund for administration or development work during the next twelve months.

181-B. Grant or loan for scheme or project.- (1) The Government may make grant or loan to a Panchayat for the execution of specific scheme, project, programme or plan relating to any of the matters administered by such Panchayat subject to such terms and conditions as may be prescribed.

(2) Such Panchayat shall utilize such grant or loan only for the purpose for which such grant or loan is given.

(3) The provisions of the Local Authorities Loans Act, 1914 (Central Act IX of 1914), shall apply in respect of the loan given by the Government under this section.

181-C. Raising of loan by Panchayat.- Every Panchayat shall be competent to raise loan in full or in part from any Financial Institution or agency or bank for any of the following purposes, subject to the conditions imposed by the Government in this behalf, namely:-

(a) to carry out any of the works connected with the improvement and development of infrastructure in Panchayat areas;

(b) to carry out relief works at the time of natural calamities;

(c) to undertake any measure in connection with, or ancillary to the above purposes; and

(d) to carry out any of its other statutory functions.

181-D. Procedure for inter-panchayats lending.- (1) Any Panchayat may raise loan from any other Panchayat and any Panchayat may sanction loan to another Panchayat to carry out any of its statutory functions or for the creation of capital assets or income generating assets, with the prior sanction of the Inspector.

(2) The procedure for the receipt, utilization and repayment of the loan under this section and Section 181-C shall be subject to such terms and conditions, as may be agreed upon by the Financial Institution or agency or bank or lending Panchayat, as the case may be,

and the borrowing Panchayat. Every Panchayat shall maintain in respect of the loan, such books of accounts, as may be prescribed.

(3) Every Panchayat shall utilize the loan only for the purposes for which such loans are borrowed.]

1. Sections 181-A, 181-B, 181-C and 181-D inserted by Tamil Nadu Act 23 of 2000.

182. ¹[***] ; **183.** ¹[***] ; **184.** ¹[***]

1. The following Sections 182, 183 and 184 were omitted by Tamil Nadu Act 30 of 1999:-

"182. Local Roads Grant.- The Government shall pay every year to every Panchayat Union Council a Local Roads Grant, which shall be such sum as may be fixed by the Government for each individual of the estimated population in the Panchayat Development Block to be earmarked and spent on the maintenance of roads in its area and such sum shall be in lieu of the amounts payable before the commencement of this Act, with reference to Section 10(1) of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974):

Provided that in calculating the sum to be paid to the Panchayat Union Council by way of Local Roads Grant under this Section, the Government shall take into account the length and nature of roads lying in the Panchayat Development Block.

183. Village House-Tax Matching Grant.- On every rupee of house tax collected by a Village Panchayat, an equal amount shall be paid by the Government as grant which shall be called the Panchayat Village House-Tax Matching Grant.

184. Deduction from grant in certain cases.- Where the Panchayat Union Council undertakes a work of common benefit for more than one Village Panchayat, it may apportion the cost of such work among the different Village Panchayats benefited thereby. In such a case, the Panchayat Union Council shall be entitled to recover the share of such cost from the Village Panchayat out of the amounts payable to the Village Panchayats under Sections 167 and 175."

185. Constitution of Panchayat Union Fund and Village Panchayat Fund.-

There shall be constituted-

(a) for each Panchayat Union, a Panchayat Union (General) Fund and a Panchayat Union (Education) Fund;

(b) for each Village Panchayat, a Village Panchayat Fund.

186. Panchayat Union (General) Fund.- The receipts which shall be credited to the Panchayat Union (General) Fund shall include-

(a) ¹[***]

²[(b) The proportionate share of the proceeds of the Local Cess, Local Cess Surcharge, Surcharge on the Duty on transfers of property and Entertainments Tax received by the Panchayat Union Council under Sections 169 and 175-A;]

(c) ³[***]

(d) ³[***]

(e) fees on licences issued and permissions given by the Panchayat Union Councils;

(f) fees levied in public markets classified as Panchayat Union markets after deducting the contribution, if any, paid by the Panchayat Union Council to the Village Panchayat on the scale fixed by the Government;

(g) the contribution paid to the Panchayat Union Council by Village Panchayats in respect of markets classified as Village Panchayat markets;

(h) fees for the temporary occupation of roads or road margins;

(i) fees for the use of choultries;

(j) receipts from dispensaries maintained by the Panchayat Union Council;

(k) income from endowments and trusts under the management of the Panchayat Union Council;

(l) ⁴[***] ;

(m) contributions from Government, other Panchayat Union Councils, municipalities, other local authorities and persons in aid of every institution or service maintained or financed from Panchayat Union funds or managed by the Panchayat Union Council;

(n) sale-proceeds of tools and plants, stores and materials and of trees and avenue produce appertaining to Panchayat Union roads;

(o) income from Panchayat Union ferries and fisheries;

(p) interest on loans and securities;

(q) interest on arrears of revenue;

(r) income from and sale-proceeds of, buildings, lands and other property belonging to the Panchayat Union Council;

(s) unclaimed deposits and other forfeitures;

(t) fines and penalties levied under this Act by the Panchayat Union Council or at its instance or on its behalf;

(u) all sums other than those enumerated above or in Section 187 which arise out of, or are received in aid of, or for expenditure on, any institutions or services maintained or financed from the Panchayat Union funds or managed by the Panchayat Union Council;

(v) all other moneys received by the Panchayat Union Council.

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1. Clause (a) of Section 186 was omitted by Tamil Nadu Act 30 of 1999. **Before omission it was as follows:** "(a) such part of the Local Cess collected in the Panchayat Development Block as remains after crediting to the Panchayat Union (Education) Fund and the Village Panchayat Fund under Section 167;"
 2. Substituted for the expressions : "the local cess surcharge collected in the Panchayat Development Block under Section 168" vide Tamil Nadu Act 23 of 2007 w.e.f 8th June, 2007.
 3. Clauses (c) and (d) of Section 186 were omitted by Tamil Nadu Act 30 of 1999.

Before omission it was as follows: "(a) the Local Cess Surcharge Matching Grant paid by the Government under Section 180; (d) the Local Roads Grant paid by the Government under Section 182."

4. Clause (l) omitted by Tamil Nadu Act 23 of 2007 w.e.f. 8th June, 2007.

Before omission it was as follows: "(l) the proportionate share of the proceeds of the Entertainments Tax received by the Panchayat Union Council under Section 13 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939);

187. Panchayat Union (Education) Fund.- The receipt which shall be credited to the Panchayat Union (Education) Fund shall include-

(a) ¹[***]

(b) the land revenue assignment paid by the Government under Section 170;

(c) the Local Education Grant paid by the Government;

(d) such contribution from the Panchayat Union (General) Fund as the Government may decide to be necessary in any year in order to balance the budget of the Fund for that year;

(e) all fines and penalties levied within the jurisdiction of the Panchayat Union Council under the provisions of the Tamil Nadu Elementary Education Act, 1920 (Tamil Nadu Act VIII of 1920);

(f) all income derived from any endowments or other property owned or managed by the Panchayat Union Council for the benefit of elementary education;

(g) all other sums which may be contributed or received by the Panchayat Union Council for the purposes of elementary education.

1. The following clause (a) of Section 187 was omitted by Tamil Nadu Act 30 of 1999: **Before omission it was as below:-**

"(a) twenty per cent of the local cess collected under Section 167;".

188. Village Panchayat Fund.- ¹[(1)] The receipts which shall be credited to the Village Panchayat Fund shall include-

²[(a) the house-tax and any other tax or any cess or fees levied under sections 171 and 172;]

³[(b) the profession tax levied by Village Panchayats under Chapter IX-A;]

(c) ⁴[***]

⁵[(d) the proportionate share of the proceeds of the local cess, local cess surcharge, surcharge on the duty on transfers of property and entertainment tax received by the Village Panchayat under Sections 169 and 175-A;]

(e) ⁶[***]

(f) the taxes and tolls levied in the village under Sections 117 and 118 of the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act VIII of 1939);

(g) fees levied in public markets classified as Village Panchayat markets after deducting the contributions, if any, paid by the Village Panchayat to the Panchayat Union Council on the scale fixed by the Government;

(h) the contribution paid to the Village Panchayat by Panchayat Union Councils in respect of markets classified as Panchayat Union markets;

(i) fees for the temporary occupation of village sites, roads and other similar public places or parts thereof in the Panchayat Village ;

(j) fees levied by the Village Panchayat in pursuance of any provisions of this Act or any rule or order made thereunder;

(k) income from endowments and trusts under the management of the Village Panchayat;

(l) the net assessment on service inams which are resumed by the Government;

(m) ⁷[***]

(n) income derived from Panchayat Village fisheries;

(o) income derived from ferries under the management of the Village Panchayat;

(p) unclaimed deposits and other forfeitures;

(q) a sum equivalent to the seigniorage fees collected by the Government every year from persons permitted to quarry for road materials in the Panchayat Village :

(r) all income derived from porambokes the user of which is vested in the Village Panchayat;

(s) where the Panchayat Village is in a ryotwari tract, all income derived from trees standing on porambokes although the user of the porambokes is not vested in the Village Panchayat;

(t) income from leases of Government property obtained by the Village Panchayat;

(u) fines and penalties levied under this Act by the Village Panchayat or at the instance or on behalf of the Village Panchayat;

(v) all sums other than those enumerated above which arise out of, or are received in aid of or for expenditure on any institutions or services maintained or financed from the Village Panchayat fund or managed by the Village Panchayat;

⁸[(w) such other moneys as may be specified by the Government.]

⁹[(2) Notwithstanding anything contained in sub-section (1), the Government may direct any Village Panchayat to constitute separate funds to which shall be credited such receipt as may be specified and such funds shall be applied and disposed of in such manner as may be prescribed.

(3) Subject to such general control as the Village Panchayat may exercise from time to time, all cheques for payment from Village Panchayat Fund ¹⁰[***] shall be signed jointly by the President and Vice President and in the absence of the President or Vice President, as the case may be, by the Vice President or the President and another member authorised by the Village Panchayat at a meeting in this behalf.]

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1. Re-numbered as sub-section (1) by Tamil Nadu Act 54 of 1997.
 2. Substituted for the words "the house-tax, the vehicle-tax and any other tax or any cess or fee, levied under Sections 171 to 173" by Tamil Nadu Act 29 of 1995.
 3. Substituted for the following clause (b) by Tamil Nadu Act 30 of 1999:
"(b) the profession tax levied by Village Panchayats under the Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (Tamil Nadu Act 24 of 1992);"
 4. The following clause (c) "the proceeds of the duty on transfers of property levied under Section 175" omitted by Tamil Nadu Act 23 of 2007 w.e.f. 8th June, 2007.
 5. Clause (d) substituted by Tamil Nadu Act 23 of 2007 w.e.f. 8th June, 2007.
 6. The following clause (e) "in respect of Village Panchayat Fund, the Village House Tax Matching Grant" omitted by Tamil Nadu Act 30 of 1999.
 7. Clause (m) omitted by Tamil Nadu Act 23 of 2007 w.e.f. 8th June, 2007. **Before omission it was as follows:-**
(m) the proportionate share of the proceeds of the Entertainments Tax received by the Village Panchayat under Section 13 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939);
 8. Substituted for the expressions: "all other moneys received by the Village Panchayat." vide Tamil Nadu Act 25 of 2007 w.e.f. 8th June, 2007.
 9. Sub-section (2) and (3) were added by Tamil Nadu Act 54 of 1997.
 10. The words "or other funds constituted under sub-section (2)" were omitted by Tamil Nadu Act 25 of 2007 w.e.f. 8th June, 2007.

189. District Panchayat (General) Fund.- (1) There shall be constituted for each District Panchayat, a District Panchayat (General) Fund and the following shall form a part of, or be paid into, the District Panchayat (General) Fund, namely:-

(a) the amount transferred to the District Panchayat (General) Fund by appropriation from out of the Consolidated Fund of the State;

(b) all grants, assignments, loans and contributions made by the Government;

(c) all rents from lands or other property of the District Panchayat;

(d) all interests, profits and other money accruing by gift, grants, assignments or transfer from private individuals or institutions;

(e) all proceeds of land, security and other properties sold by the District Panchayat;

(f) all fees and penalties paid to or levied by or on behalf of the District Panchayat under this Act;

(g) all sums received by or on behalf of the District Panchayat by virtue of this Act.

(2) The Government shall make a grant to every District Panchayat (General) Fund, to cover the expenses of establishment at such scale as may be determined by it.

EXPENDITURE

190. Application of moneys received and expenditure from funds.- All moneys received by the Panchayat Union Council and the Village Panchayat shall be applied and disposed of in accordance with the provisions of this Act and other laws:

Provided that the Panchayat Union Council or the Village Panchayat shall have power subject to such rules as may be prescribed to direct that the proceeds of any tax or additional tax levied under this Act shall be earmarked for the purpose of financing any specific public improvement. A separate account shall be kept of the receipts from every such tax or additional tax and the expenditure thereof.

191. Expenditure from Village Panchayat Fund and Panchayat Union Fund.- (1) The purposes to which the funds of the Panchayat Union Council or of the Village Panchayat may be applied include all objects expressly declared obligatory or discretionary by this Act or any Rules made thereunder or by any other laws or Rules and the funds shall be applicable thereto within the Panchayat Development Block or the Panchayat Village, as the case may be, subject to such rules or special orders as the Government may prescribe or issue and shall, subject as aforesaid be applicable to such purposes outside the Panchayat Development Block or Panchayat Village if the expenditure is authorised by this Act or specially sanctioned by the Inspector.

(2) It shall be the duty of every Panchayat Union Council and Village Panchayat to provide for the payment of-

(a) any amount falling due on any loans contracted by it;

(b) the salaries and allowances and the pensions, pensionary contributions and provident fund contributions of its officers and servants;

(c) sums due under any decree or order of a Court; and

(d) any other expenses rendered obligatory by or under this Act or any other law.

(3) A Panchayat Union Council or Village Panchayat may, with the sanction of the Government, contribute to any fund for the defence of India .

(4) A Panchayat Union Council or Village Panchayat, may with the sanction of the Inspector also-

(a) contribute towards the expenses of any public exhibition, ceremony or entertainment in the Panchayat Development Block or Panchayat Village ;

(b) contribute to any charitable fund, or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of indisposed or infirm persons or the investigation of the causes of disease; and

(d) defray any other extraordinary charges.

192. Preparation and sanction of budgets.- (1) The Executive Authority of the Village Panchayat and the Commissioner shall in each year frame and place before the Village Panchayat or the Panchayat Union Council, as the case may be, a budget showing the probable receipts and expenditure during the following year.

(2) The budget of a Village Panchayat or Panchayat Union Council shall after preparation by the Executive Authority or the Commissioner, be submitted on or before such date and to such officer as may be prescribed and if the prescribed officer is satisfied that adequate provision has not been made therein for the performance of any necessary service or services, he shall have power to return the budget for modification in such manner as may be necessary to secure such provision.

(3) The Village Panchayat or the Panchayat Union Council, as the case may be, shall sanction the budget with such modification as it thinks fit. If there is a difference of opinion between the officer referred to in sub-section (2) and the Village Panchayat and the Panchayat Union Council, as the case may be, the budget shall be referred to the Inspector in the case of Village Panchayat and the Government in the case of the Panchayat Union Council. The Inspector or the Government, as the case may be, shall have power to modify the budget in such manner as he or they may consider necessary.

(4) If in the course of a year, a Village Panchayat or Panchayat Union Council finds it necessary to alter the figures shown in the budget with regard to its receipts or to the distribution of the amounts to be expended on the different services undertaken by it, a supplemental or revised budget may be framed, sanctioned, submitted and modified in the manner provided in sub-section (1) and (2):

Provided that no such alteration shall be given effect to except with the consent of the prescribed officer.

(5) On or before such date in each year as may be prescribed, every Commissioner shall submit to the Government through such officer and in such forms as may be prescribed a budget for the ensuing financial year showing the income and expenditure relating to the Panchayat Union (Education) Fund.

(6) The Government may pass such orders as they think fit in respect of the budget referred to in sub-section (5) and the Panchayat Union Council concerned shall be bound to carry out all such orders.

(7) The accounts of the Panchayat Union (Education) Fund shall be examined and audited by an Auditor appointed by the Government under Section 193 and the Panchayat

Union Council concerned shall carry out any instruction which the Government may issue on the audit report.

193. Appointment of Auditors.- (1) The Government shall appoint auditors for the accounts of the receipts and expenditure of the funds of the Panchayat. Such auditors shall be deemed to be "public servants" within the meaning of Section 21 of the Indian Penal Code, 1860 (Central Act XLV of 1860).

¹[(2) The Government may recover from the Panchayat, the expenditure incurred by the Government in the audit of the accounts of such Panchayat, at such percentage, of the expenditure as may be fixed by the Government.]

1. *Sub-section (2) of Section 193 was substituted by Tamil Nadu Act 19 of 2001.*

194. Contribution to expenditure by other local authorities.- If the expenditure incurred by the Government or by any Panchayat Union Council or by any Village Panchayat or by any other local authority in the State for any purpose authorised by or under this Act, is such as to benefit the inhabitants of the Panchayat Union or Panchayat Village, the Panchayat Union Council or the Village Panchayat, as the case may be, may, with the sanction of the Inspector, and shall, if so directed by him, make a contribution towards such expenditure.

195. Recovery of loans and advances made by Government.- (1) Notwithstanding anything contained in the Local Authorities Loans Act, 1914 (Central Act IX of 1914), the Government may-

(a) by order direct any person having custody of the funds of the Panchayat Union Council or the Village Panchayat to pay to them in priority to any other charges against such fund, except charges for the service of authorised loans, any loan or advance made by them to the Panchayat Union Council or the Village Panchayat for any purpose to which its funds may be applied under this Act;

(b) recover any such loan or advance by suit.

(2) The person to whom the order referred to in Clause (a) of sub-section (1) is addressed shall be bound to comply with such order.

196. Application of certain sections of this Act to District Panchayat.- The provisions of Sections 190, 191, 192, 194 and 195 (both inclusive) shall, in as far as may be, apply in relation to the District Panchayat as they apply in relation to Village Panchayat and Panchayat Union Council.

197. Certain powers and functions of District Panchayat to be notified by the Government.- (1) It shall be lawful for the Government from time to time to direct by notification that,-

(a) any of the powers and functions of the Village Panchayat or Panchayat Union Council or of the Government; or

(b) any road, bridge, channel, building or other property movable, or immovable which is vested in the Village Panchayat or the Panchayat Union Council or the Government and which is situated in the district,

shall with the consent of the District Panchayat and subject to such exemption and conditions as the Government may make and impose, be exercised or placed under the control and administration of the District Panchayat for the purposes of this Act and thereupon such powers and functions and such road, bridge, channel, building or other property, shall be under the control and administration of the District Panchayat, subject to all exceptions and to all charges and liabilities affecting the same.

(2) It shall be competent for the Government by notification, to resume any of the powers and functions or property, placed under the control of the District Panchayat under sub-section (1), on such terms as the Government may determine.

198. Finance Commission.- (1) The Governor shall as soon as may be, after the commencement of this Act, but not later than 24th April 1994 and thereafter at the expiration of every fifth year, constitute a Finance Commission referred to in Article 243-I of the Constitution to review the financial position of the panchayats and to make recommendations to the Governor as to-

(a) the principles which should govern,-

(i) the distribution between the State and Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the Government which may be divided between them and allocation between the District Panchayats, Panchayat Union Councils and Village Panchayats of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to or appropriated by the Panchayats;

(iii) the grants-in-aid to the Panchayats , from the Consolidated Fund of the State;

(b) the measures needed to improve the financial position of the Panchayats;

(c) any other matter referred to the Finance Commission by the Governor in the interest of sound finance of the Panchayats.

(2) The Finance Commission shall consists of a Chairman and ¹[Five other members].

(3) The Chairman and members of Finance Commission shall possess such qualifications and shall be appointed such manner as may be prescribed.

(4) The Finance Commission shall determine their procedure.

(5) The Chairman or a member of the Finance Commission may resign his office by writing under his hand and addressed to the Finance Secretary to the Government, but he shall continue in office until his resignation is accepted by the Governor.

(6) The casual vacancy created by the resignation of the member or Chairman under sub-section (5) or for any other reasons may be filled by the fresh appointment and a member or Chairman so appointed, shall hold office for the remaining period for which the member or Chairman in whose place he was appointed would have held office.

(7) The Finance Commission shall have the following powers in the performance of its functions, namely:-

(a) to call for any record from any officer or authority;

(b) to summon any person to give evidence or produce records; and

(c) such other powers as may be prescribed.

(8) The Finance Commission shall prepare a report on the activities of the Commission and submit the same to the Government at the end of each financial year.

(9) The Governor shall cause every recommendation made by the Finance Commission under this section together with an explanatory memorandum as to the action taken thereon to be placed in the table of the Legislative Assembly.

1. *Substituted for the words "Four other members" by Tamil Nadu Act 6 of 2006 w.e.f.13th June, 2006.*

¹[CHAPTER IX-A

TAX ON PROFESSION, TRADE, CALLING AND EMPLOYMENT

198-A. Definitions.- For the purposes of this chapter,-

(a) **"employee"** means a person employed on salary and includes,-

(i) a Government servant receiving pay from the revenue of the Central Government or any State Government;

(ii) a person in the service of a body whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where such body operates within the Panchayat Village eventhough its headquarters may be outside that Panchayat Village; and

(iii) a person engaged in any employment by an employer, not covered by sub-clauses (i) and (ii);

(b) **"employer"** in relation to an employee earning any salary on a regular basis under him means, the person or the officer who is responsible for disbursement of such salary and includes the head of the office or any establishment as well as the Manager or Agent of the employer;

(c) "half-year" shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;

(d) "month" means a calendar month;

(e) "person" means any person who is engaged actively or otherwise in any profession, trade, calling or employment in the State of Tamil Nadu and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club, body of persons or association, so engaged, but does not include any person employed on a casual basis;

(f) "tax" means the tax on profession, trade, calling and employment levied under this chapter.

198-B. Levy of profession tax.- (1) There shall be levied by the Village Panchayat a tax on profession, trade, calling and employment.

(2) Every company which transacts business and every person, who is engaged actively or otherwise in any profession, trade, calling or employment within the Panchayat Village on the first day of the half year for which return is filed, shall pay half yearly tax at the rates specified in the Table below in such manner as may be prescribed:-

Sl.No.	AVERAGE HALF YEARLY INCOME		HALF-YEARLY TAX
	FROM	TO	
(1)	(2)		(3)
	Rs.	Rs.	Rs.
1.	Upto 21,000	...	Nil
2.	21,001	30,000	60
3.	31,001	45,000	150
4.	45,001	60,000	300
5.	60,001	75,000	450
6.	75,001 and above		600

(3) The rate of tax payable under sub-section (2) shall be published by the Inspector in such manner as may be prescribed.

(4) Where a company or person proves that it or he has paid the sum due on account of the tax levied under this Chapter or any tax of the nature of a profession tax imposed under the Cantonments Act, 1924 (Central Act II of 1924) for the same half year to any Local Authority or Cantonment Authority in the State of Tamil Nadu, such company or person shall not be liable, by reason merely of change of place of business, exercise of

profession, trade, calling or employment, or residence, to pay the tax to any other local authority or Cantonment Authority.

(5) The tax leviable from a Firm, Association or Hindu Undivided Family may be levied on any adult member of the Firm, Association or Family.

(6) Where a person doing the same business in the same name in one or more places within the Panchayat Village , the income of such business in all places within the Panchayat Village shall be computed for the purpose of levy of tax and such person shall pay the tax in accordance with the provisions of this Chapter.

(7) Where any Company, a Corporate Body, Society, Firm, Body of persons or Association pays the tax under this Chapter, any director, partner or member, as the case may be, of such Company, Corporate Body, Society, Firm, Body of persons or Association shall not be liable to pay tax under this Chapter for the income derived by such director, partner or member from such Company, Corporate Body, Society, Firm, Body of persons or Association:

Provided that such director, partner or member shall be liable to pay tax under this Chapter for the income derived from other sources.

(8) Every person who is liable to pay tax, other than a person earning salary or wage shall furnish to the Executive Authority a return in such form, for such period and within such date and in such manner as may be prescribed.

Provided that subject to the provisions of sub-section (10) and (11), such person may make a self assessment on the basis of average half yearly income of the previous financial year and the return filed by him shall be accepted without calling for the accounts and without any inspection.

(9) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

(10) Notwithstanding anything contained in the proviso to sub-section (8), the Executive Authority may select ten percent of the total number of such assessment in such manner as may be prescribed for the purpose of detailed scrutiny regarding the correctness of the return submitted by a person in this connection and in such cases final assessment order shall be passed in accordance with the provisions of this Chapter.

(11) If no return is submitted by any person under sub-section (8) within the prescribed period or if the return submitted by him appears to the Executive Authority to be incomplete or incorrect, the Executive Authority shall, after making such enquiry as he may consider necessary, assess such person to the best of his judgement:

Provided that before taking action under this sub-section, the person shall be given a reasonable opportunity of proving the correctness or completeness of any return submitted by him.

(12) Every person who is liable to pay tax under this section, other than a person earning salary or wage-

(a) shall be issued with a pass book containing such details relating to such payment of tax as may be prescribed and if the pass book is lost or accidentally destroyed, the Executive Authority may, on an application made by the person accompanied by such fee as may be fixed by the Village Panchayat, issue to such person a duplicate of the pass book.

(b) shall be allotted a permanent account number and such person shall-

(i) quote such number in all his returns to, or correspondence with, the Executive Authority;

(ii) quote such number in all challans for the payment of any sum due under this Chapter.

(13) The rate of tax specified under sub-section (2) shall be revised by the Village Panchayat once in every five years and such revision of tax shall be increased not less than twenty five percent and not more than thirty five percent of the tax levied immediately before the date of revision.

198-C. Employers liability to deduct and pay tax on behalf of the Employees.- The tax payable by any person earning a salary or wage shall be deducted by his employer from the salary payable to such person, before such salary or wage is paid to him such manner as may be prescribed, and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such person, be liable to pay tax on behalf of such person:

Provided that if the employer is an officer of the State or Central Government, the Government may, notwithstanding anything contained in this Chapter, prescribe the manner in which such employer shall discharge the said liability.

198-D. Filing of returns by Employer.- (1) Every employer liable to pay tax under this chapter shall file a return to the Executive Authority in such form, for such period and by such date as may be prescribed, showing therein the salaries paid by him to the employees and the amount of tax deducted by him in respect of such employees.

(2) Every such return shall accompany with the proof of payment of the full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed.

198-E. Assessment of the Employer.- (1) The Executive Authority, if satisfied, that any return filed by any employer under sub-section (1) of Section 198-D is correct and complete, shall accept the return.

(2) Where an employer has failed to file any return under sub-section (1) of Section 198-D within the time or if the return filed by him appears to the Executive Authority to be incorrect or incomplete, the Executive Authority shall, after making such enquiry as he

considers necessary, determine the tax due and assess the employer to the best of his judgment and issue a notice of demand for the tax so assessed:

Provided that before assessing the tax due, the Executive Authority shall give the employer a reasonable opportunity of being heard.

198-F. Penalty and interest.- (1) In addition to the tax assessed under sub-section (11) of Section 198-B or sub-section (2) of Section 198-E, the Executive Authority shall direct the person or employer to pay by way of penalty a sum-

Which shall be, in the case of submission of incorrect or incomplete return, one hundred percent of the difference of the tax assessed and the tax paid as per return:

Provided that no penalty under this sub-section shall be imposed after the period of three years from the date of the order of the assessment under this chapter and unless the person affected has had a reasonable opportunity of showing cause against imposition.

(2) On any amount remaining unpaid after the dates specified for its payment, the person or employer shall pay, in addition to the amount due, interest at such rate not exceeding one percent per mensem of such amount for the entire period of default, as may be prescribed.

198-G. Appeal.- (1) Any person or employer aggrieved by any order or decision of the Executive Authority in relation to the payment of tax (including penalty, fee and interest) may, within such time as may be prescribed, appeal to the authority prescribed under Section 174.

(2) The decision of the authority referred to in sub-section (1) shall be final and shall not be questioned in any Court of law:

Provided that no such decision shall be made except after giving the person affected a reasonable opportunity of being heard.

198-H. Exemptions.- Nothing contained in this Chapter shall apply to-

(a) the members of the Armed Forces of the Union serving in any part of this State, to whom the provisions of the Army Act, 1950 (Central Act XLVI of 1950), the Air Force Act, 1950 (Central Act XLV of 1950), or the Navy Act, 1957 (Central Act LXII of 1957), applies;

(b) the members of the Central Reserve Police Force to whom the Central Reserve Police Force Act, 1949 (Central Act XLVI of 1949) applies and serving in any part of this State;

(c) physically disabled persons with total disability in one or both the hands or legs, spastics, totally dumb or deaf persons or totally blind persons:

Provided that such physical disability shall be duly certified by a Registered Medical Practitioner in the service of the Government not below the rank of Civil Surgeon.

198-I. Repeal and Savings.- (1) The Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992 (Tamil Nadu Act 24 of 1992) (hereinafter in this Section referred to as the 1992 Act) in its application to the Village Panchayat, is hereby repealed.

(2) The repeal of the 1992 Act under sub-section (1) shall not affect,-

(i) the previous operation of the said Act or anything done or duly suffered thereunder; or

(ii) any right, privileges, obligations or liabilities acquired, accrued or incurred under the said Act; or

(iii) any penalty, forfeiture or punishment incurred in respect of any offence committed.

(3) Notwithstanding the repeal of the 1992 Act, the rates of tax on professions, trades, callings and employments specified in the Schedule to the said Act shall continue to apply for the period commencing on the 1st day of April 1992 and ending with the 30th day of September 1998 for the levy and collection of such tax for the said period, where the tax due under that Act has not been paid for the said period.

(4) The provision of this chapter, other than the rates of tax specified in sub-section (2) of Section 138-B and the provisions relating to penalty and interest, shall *mutatis mutandis* apply to the levy and collection of tax for the period mentioned in sub-section (3).

(5) The arrears of tax under the 1992 Act shall be paid in six equal half yearly instalments in such manner and within such period as may be prescribed].

1. Chapter IX-A with Sections 198-A to I were inserted by Tamil Nadu Act 55 of 1998.

CHAPTER X

CONTROLLING AUTHORITIES

199. Appointment of officers to supervise Panchayats.- (1) The Government may appoint such officers as may be required for the purpose of inspecting or superintending the operations of all or any of the Panchayats constituted under this Act.

(2) The Government shall have power to regulate by rules made under this Act, the classifications, methods of recruitment, conditions of service, pay and allowances and discipline and conduct of the officers referred to in sub-section (1) and of the members of their establishments.

200. Powers of Inspecting Officers.- (1) The Inspector or the Collector or any officer appointed under Section 199 or any other officer or person whom the Government or the Inspector or the Collector may empower in this behalf, may-

(a) enter on and inspect any immovable property, or any work in progress, under the control of any Panchayat or any Executive Authority or Commissioner, or ¹[Secretary];

(b) enter any school, dispensary, vaccination station or choultry maintained by or under the control of any Panchayat or any other institution maintained by or under the control of any Panchayat and inspect any records, registers or other documents kept in any such institution;

(c) enter the office of any Panchayat and inspect any records, registers or other documents kept therein.

(2) Village Panchayats and their Presidents, Executive Authorities, Panchayat Union Councils, and their Chairmen, Commissioners, District Panchayats and their Chairmen, ¹[Secretaries] and the officers and servants of Panchayats shall be bound to afford to the officers and persons aforesaid, such access, at all reasonable times, to Panchayat property or premises and to all documents as may, in the opinion of such officers or persons, subject to such rules as may be prescribed, be necessary to enable them to discharge their duties under this section.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

201. Powers of officers for purpose of control.- The Inspector or any officer or person whom the Government or the Inspector, may empower in this behalf may-

(a) direct the Village Panchayat or Panchayat Union Council or the District Panchayat to make provision for and to execute or provide any public work or amenity, or service of the description referred to in Section 110, 112 and 163;

(b) call for any record, register or other document in the possession, or under the control of any Panchayat or Executive Authority, or Commissioner or ¹[Secretary];

(c) require any Panchayat or Executive Authority or Commissioner or the ¹[Secretary] to furnish any return, plan, estimate, statement, account or statistics;

(d) require any Panchayat or Executive Authority or Commissioner or the ¹[Secretary] to furnish any information or report on any matter connected with such Panchayat;

(e) require any Panchayat or Executive Authority or the Commissioner or the ¹[Secretary] to obtain his previous sanction before giving up a claim or closing down any institution which is a source of income;

(f) record in writing for the consideration of any Panchayat or Executive Authority or Commissioner or the ¹[Secretary], any observations in regard to its or his proceedings or duties.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

202. Power to suspend or cancel resolution, etc. under the Act.- (1) The Inspector may, by order in writing-

(i) suspend or cancel any resolution passed, order issued, or licence or permission granted, or

(ii) prohibit the doing of any act which is about to be done or is being done, in pursuance or under colour of this Act, if in his opinion,-

(a) such resolution, order, licence, permission or act has not been legally passed, issued, granted or authorised, or

(b) such resolution, order, licence, permission or act is in excess of the powers conferred by this Act or any other law or an abuse of such powers or is considered by the Inspector to be otherwise undesirable, or

(c) the execution of such resolution or order, or the continuance in force of such licence or permission or the doing of such act is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray;

Provided that nothing in this sub-section shall enable the Inspector to set aside any election which has been held.

(2) The Inspector shall, before taking action on any of the grounds referred to in clauses (a) and (b) of sub-section (1), give the authority or person concerned an opportunity for explanation.

(3) The power conferred on the Inspector under clause (c) of sub-section (1) may be exercised by the Collector in accordance with the provisions of that clause.

203. Emergency powers of Collector and Inspector.- Subject to such control as may be prescribed, the Inspector or the Collector may, in cases of emergency, direct or provide for the execution of any work, or the doing of any act which a Panchayat or Executive Authority or Commissioner or ¹[Secretary] is empowered to execute or do and the immediate execution or doing of which is in his opinion necessary for the safety of the public and may direct that the expense of executing such work or doing such act shall be paid by the person having the custody of the Village Panchayat Fund or the Panchayat Union (General) Fund or the District Panchayat (General) Fund in priority to any other charges against such Fund except charges for the service of authorised loans.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

204. Power to take action in default of a Village Panchayat, President or Executive Authority, etc. - (1) If at any time it appears to the Inspector that a Village Panchayat, President or Executive Authority or that a Panchayat Union Council or its Chairman or Commissioner or a District Panchayat or its Chairman or ¹[Secretary], has made default in

performing any duty imposed by or under this or any other Act, he may, by order in writing, fix a period for the performance of such duty.

(2) If such duty is not performed within the period so fixed, the Inspector may appoint some person to perform it and may direct that the expense of performing it shall be paid by the person having the custody of the Village Panchayat Fund or the Panchayat Union Fund or the District Panchayat (General) Fund as the case may be, in priority to any other charges against such Fund except charges for the service of authorised loans.

(3) If on a representation in writing made by the President, the Inspector is satisfied that due to the non-co-operation of the members with the President, the Village Panchayat is not able to function, the Inspector may, by notification, authorize the President to perform, subject to the control of the Inspector, such of the duties imposed upon the Village Panchayat by law and for such period not exceeding six months as may be specified in such notification. During the period for which the President is so authorised, there shall be no meeting of the Village Panchayat.

(4) If on a representation in writing made by the Chairman, the Government are satisfied that due to the non-co-operation of the members with the Chairman, the Panchayat Union Council or the District Panchayat, as the case may be, is not able to function, the Government may, by notification, authorise the Chairman to perform, subject to the control of the Government or any officer authorised by the Government in this behalf, such of the duties imposed upon the Panchayat Union Council or the District Panchayat, as the case may be, by law and for such period not exceeding six months as may be specified in such notification. During the period for which the Chairman is so authorised, there shall be no meeting of the Panchayat Union Council or the District Panchayat.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

205. Removal of President.- (1) The Inspector-

(a) of his own motion, or

(b) on a representation in writing signed by not less than two-thirds of the sanctioned strength of the Village Panchayat containing a statement of charges against the President and presented in person to the Inspector by any two of the members of the Village Panchayat,

is satisfied that the President willfully omits or refuses to carry out or disobeys any provision of this Act, or any Rule, bye-law, Regulation or lawful order made or issued under this Act or abuses any power vested in him, the Inspector shall, by notice in writing, require the President to offer within a specified date, his explanation with respect to this acts of omission or commission mentioned in the notice.

(2) If the explanation is received within the specified date and the Inspector considers that the explanation is satisfactory, he may drop further action with respect to the

notice. If no explanation is received within the specified date or if the explanation received is in his opinion not satisfactory, he shall forward to the Tahsildar of the taluk a copy of the notice referred to in sub-section (1) and the explanation of the President if received within the specified date with a proposal for the removal of the President for ascertaining the views of the Village Panchayat.

(3) The Tahsildar shall then convene a meeting for the consideration of the notice and the explanation, if any and the proposal for the removal of the President, at the office of the Village Panchayat at a time appointed by the Tahsildar.

(4) A copy of the notice of the meeting shall be caused to be delivered to the President and to all the members of the Village Panchayat by the Tahsildar at least seven days before the date of the meeting.

(5) The Tahsildar shall preside at the meeting convened under this section and no other person shall preside thereat. If, within half an hour appointed for the meeting, the Tahsildar is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members and the President by the Tahsildar under sub-section (6).

(6) If the Tahsildar is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall be not later than thirty days from the date so appointed for the meeting under sub-section (3). Notice of not less than seven clear days shall be given to the members and the President of the time appointed for the adjourned meeting.

(7) Save as provided in sub-sections (5) and (6), a meeting convened for the purpose of considering the notice and the explanation, if any and the proposal for the removal of the President under this section shall not for any reason, be adjourned.

(8) As soon as the meeting convened under this section is commenced, the Tahsildar, shall read to the Village Panchayat the notice of the Inspector and the explanation if any, of the President ¹[and the proposal for the removal of the President], for the consideration of which it has been convened.

²[(8-A) There shall be no debate in any meeting under this section].

(9) The Tahsildar shall not speak on the merits of the notice or explanation nor shall be entitled to vote at the meeting.

(10) The views of the Village Panchayat shall be duly recorded in the minutes of the meeting and a copy of the minutes shall forthwith on the termination of the meeting be forwarded by the Tahsildar to the Inspector.

(11) The Inspector may, after considering the views of the Village Panchayat in this regard, in his discretion either remove the President from office by notification with effect from a date to be specified therein or drop further action.

(12) The Government shall have power to cancel any notification issued under sub-section (11) and may, pending a decision on such cancellation, postpone the date specified in such notification.

³[(13) Any person in respect of whom a notification has been issued under sub-section (11) removing from the office of President shall, unless the notification is cancelled under sub-section (12), be ineligible for election as President until the expiry of three years from the date specified in such notification as postponed by the order, if any, issued under sub-section (12)].

1. *Inserted by Tamil Nadu Act 2 of 1999.*

2. *Sub-section 8-A was inserted by Tamil Nadu Act 2 of 1999.*

3. *Sub-section (13) substituted by Tamil Nadu Act 16 of 2007 w.e.f. 8th June, 2007.*

206. Removal of Vice President.- (1) If in the opinion of the Inspector, the Vice President willfully omits or refuses to carry out or disobeys any provisions of this Act or any Rule, Bye-law, Regulation, or lawful order made or issued under this Act or abuses any power vested in him, the Inspector shall, by notice in writing, require the Vice President to offer within a specified date, his explanation with respect to his cases of omission or commission mentioned in the notice.

(2) The provisions of sub-sections (2) to (13) (both inclusive of Section 205 shall, as far as may be, apply in relation to the removal of the Vice President as they apply in relation to the removal of the President by the Inspector on his own motion.

207. Removal of Chairman of Panchayat Union Council.- (1) If the Government-

(a) of their own motion, or

(b) on a representation in writing signed by not less than two-thirds of the strength of the Panchayat Union Council containing a statement of charges against the Chairman of the Panchayat Union Council and presented in person to any officer appointed by the Government in this behalf by any two of the members of the Panchayat Union Council, are satisfied that the Chairman willfully omits or refuse to carry out or disobeys the provision of this Act, or any Rules, Bye-laws, Regulations or lawful orders issued thereunder or abuses the powers vested in him, the Government shall, by notice in writing, require the Chairman to offer within a specified date, his explanation with respect to his acts of omission or commission mentioned in the notice.

(2) If the explanation is received within the specified date and the Government consider that the explanation is satisfactory, the Government may drop further action with respect to the notice. If no explanation is received within the specified date or if the explanation received is in their opinion not satisfactory, the Government shall forward to the Revenue Divisional Officer of the division a copy of the notice referred to in sub-section (1) and the explanation of the Chairman with a proposal for the removal of the Chairman from office for ascertaining the views of the Panchayat Union Council.

(3) The Revenue Divisional Officer shall then convene a meeting for the consideration of the notice and the explanation, if any, and the proposal for the removal of the Chairman, at the office of the Panchayat Union Council at a time appointed by the Revenue Divisional Officer.

(4) A copy of the notice of the meeting shall be caused to be delivered to the concerned Chairman and to all the members of the Panchayat Union Council by the Revenue Divisional Officer atleast seven days before the date of the meeting.

(5) The Revenue Divisional Officer shall preside at the meeting convened under this section and no other person shall preside thereat. If within half an hour appointed for the meeting, the Revenue Divisional Officer is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members by the Revenue Divisional Officer under sub-section (6).

(6) If the Revenue Divisional Officer is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall be not later than thirty days from the date appointed for the meeting under sub-section (3). Notice of not less than seven clear days shall be given to the members of the time appointed for the adjourned meeting.

(7) Save as provided in sub-sections (5) and (6), a meeting convened for the purpose of considering the notice and the explanation, if any and the proposal for the removal of the Chairman under this section shall not for any reason, be adjourned.

(8) As soon as the meeting convened under this section is commenced, the Revenue Divisional Officer shall read to the Panchayat Union Council the notice of the Government and the explanation, if any, of the Chairman ¹[and the proposal for the removal of the Chairman], for the consideration of which it has been convened.

(9) There shall be no debate in any meeting under this section.

(10) The Revenue Divisional Officer shall not speak on the merits of the notice or explanation nor shall he be entitled to vote at the meeting.

(11) The views of the Panchayat Union Council shall be duly recorded in the minutes of the meeting and a copy of the minutes shall forthwith on the termination of the meeting be forwarded by the Revenue Divisional Officer to the Government.

(12) The Government may, after considering the views of the Panchayat Union Council in this regard in their discretion either remove the Chairman from office by notification with effect from a date to be specified therein or drop further action.

²[(13) Any person in respect of whom a notification has been issued under sub-section (12) removing him from the office of Chairman shall be ineligible for election as Chairman and for holding any of those offices until the expiry of three years from the date specified in the notification].

1. *Inserted by Tami Nadu Act 2 of 1999.*

2. *Sub-section (13) substituted by Tamil Nadu Act 16 of 2007 w.e.f. 8th June, 2007.*

208. Removal of Vice-Chairman of Panchayat Union Council.- (1) If in the opinion of the Government, the Vice-Chairman of the Panchayat Union Council willfully omits or refuses to carry out or disobeys any provisions of this Act or any Rules, Bye-laws, Regulations, or lawful order issued thereunder or abuses any power vested in him, the Government shall, by notice in writing, require the Vice Chairman to offer within a specified date, his explanation with respect to this acts of omission or commission mentioned in the notice.

(2) The provisions of sub-sections (2) to (13) (both inclusive) of Section 207 shall, as far as may be, apply in relation to the removal of the Vice Chairman as they apply in relation to the removal of the Chairman of the Panchayat Union Council by the Government on their own motion.

209. Removal of Chairman of District Panchayat.- (1) If the Government-

(a) of their own motion, or

(b) on a representation in writing signed by not less than two-thirds of the strength of the District Panchayat containing a statement of charges against the Chairman of the District Panchayat and presented in person to any officer appointed by the Government in this behalf by any two of the members of the District Panchayat, are satisfied that the Chairman willfully omits or refuses to carry out or disobeys the provisions of this Act, or any Rules, Bye-laws, Regulations or lawful orders issued thereunder or abuses the powers vested in him, the Government shall, by notice in writing, require the Chairman to offer within a specified date, his explanation with respect to his acts of omission or commission mentioned in the notice.

(2) The provisions of sub-sections (2) to (13) (both inclusive) of Section 207 shall, as far as may be, apply in relation to the removal of the Chairman of District Panchayat as they apply in relation to the removal of the Chairman of the Panchayat Union Council by the Government on their own motion.

210. Removal of Vice-Chairman of District Panchayat.- (1) If in the opinion of the Government, the Vice-Chairman of District Panchayat willfully omits or refuses to carry out or disobeys any provisions of this Act or any Rules, Bye-laws, Regulations, or lawful order issued thereunder or abuses any power vested in him, the Government shall, by notice in writing, require the Vice Chairman of District Panchayat to offer within a specified date, his explanation with respect to his acts of omission or commission mentioned in the notice.

(2) The provisions of sub-sections (2) to (13) (both inclusive) of Section 207 shall, as far as may be, apply in relation to the removal of the Vice Chairman of District Panchayat, as they apply in relation to the removal of the Chairman of the Panchayat Union Council by the Government on their own motion.

¹**[210-A. Removal of President, Vice-President, Chairman, Vice-Chairman or member convicted under Section 246-A.-** (1) Notwithstanding anything contained in this Act, the Government may, by notification, remove any President, Vice President or member of a Village Panchayat or Chairman, Vice Chairman or member of a Panchayat Union Council or of a District Panchayat who is convicted twice of an offence punishable under Section 246-A.

(2) The Government shall, when they propose to take action under sub-section (1), give the President, Vice-President, Chairman, Vice-Chairman or member concerned, an opportunity to explain and the notification issued under the said sub-section shall contain a statement of the reasons of the Government for the action taken.

²[(3) Any person removed under sub-section(1) from the office of President, Vice-President, Chairman, Vice-Chairman or member, as the case may be, shall not be eligible for election to the said office until the expiry of three years from the date specified in such notification, issued under sub-section (1)].

1. Section 210-A inserted by Tamil Nadu Act 52 of 2002.

2. Sub-section (3) substituted by Tamil Nadu Act 16 of 2007 w.e.f. 8th June, 2007.

211. Motion of no confidence in Vice-President of Village Panchayat.- (1) Subject to the provisions of this section, a motion expressing want of confidence in the Vice President of a Village Panchayat may be made in accordance with the procedure laid down herein.

(2) Written notice of intention to make the motion, signed by members of the Village Panchayat ¹[not less in number than three-fifth of the sanctioned strength] of the Village Panchayat, together with a copy of the motion which is proposed to be made and a written statement of the charges against the Vice President, shall be delivered in person to the Tahsildar of the Taluk by any two of the members of the Village Panchayat signing the notice.

(3) A copy of the statement of charges along with the notice of the meeting shall be caused to be delivered to the Vice President concerned by the Tahsildar and the Vice President shall be required to give a statement in reply to the charges within a week of the receipt of the notice by the Vice President.

(4) The Tahsildar shall, after the expiry of the period of the notice issued under sub-section (3), convene a meeting for the consideration of the motion, at the office of the Village Panchayat at a time appointed by him.

(5) The Tahsildar shall give to the members notice of not less than fifteen clear days of such meeting and of the time appointed therefor.

(6) The Tahsildar shall preside at the meeting convened under this section, and no other person shall preside thereat. If within half an hour after the time appointed for the meeting, the Tahsildar is not present to preside at the meeting, the meeting shall stand

adjourned to a time to be appointed and notified to the members by the Tahsildar under sub-section (7).

(7) If the Tahsildar is unable to preside at the meeting, he may, after recording his reasons in writing, adjourn the meeting to such other time as he may appoint. The date so appointed shall not be later than thirty days from the date appointed for the meeting under sub-section (4). Notice of not less than seven clear days shall be given to the members, of the time appointed for the adjourned meeting.

(8) Save as provided in sub-sections (6) and (7), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned.

(9) As soon as the meeting convened under this section has commenced, the Tahsildar shall read to the Village Panchayat, the motion for the consideration of which it has been convened, the statement of charges and the written statement, if any, of the Vice-President in reply to the said charges.

(10) There shall be no debate on any motion under this section.

(11) The Tahsildar shall not speak on the merits of the motion, nor shall he be entitled to vote thereon.

(12) A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the Tahsildar to the Inspector.

(13) If the motion is carried with the support of ²[not less than four-fifth of the sanctioned strength] of the Village Panchayat, the Inspector, shall by notification, remove the Vice-President of the Village Panchayat.

(14) If the motion is not carried by such a majority as aforesaid, or if the meeting cannot be held for want of the quorum referred to in sub-section (13), no notice of any subsequent motion expressing want of confidence in the same Vice-President shall be received until after the expiry of ³[one year] from the date of the meeting.

⁴[(15) No notice of a motion under this section shall be received,-

(i) within one year of the assumption of office by; or

(ii) during the last year of the term of office of a Vice-President.]

1. Substituted for the expression "not less in number than one-half of the sanctioned strength" by Tamil Nadu Act 10 of 2008.

2. Substituted for the expression "not less than two-thirds of the sanctioned strength" by Tamil Nadu Act 10 of 2008.

3. Substituted for the expression "six months" by Tamil Nadu Act 10 of 2008.

4. Substituted for the following sub-section (15) by Tamil Nadu Act 10 of 2008
"(15) No notice of a motion under this section shall be received within six months of the assumption of office by the Vice-President".

212. Motion of no confidence in ¹[Chairman or Vice-Chairman] of Panchayat Union Council.- (1) Subject to the provisions of this section, a motion expressing want of confidence in the ¹[Chairman or Vice-Chairman] of a Panchayat Union Council may be made in accordance with the procedure laid down herein.

(2) Written notice of intention to make the motion, signed by members of the Panchayat Union Council ²[not less in number than three-fifth of the sanctioned strength] of the Panchayat Union Council, together with a copy of the motion which is proposed to be made and a written statement of the charges against the ¹[Chairman or Vice-Chairman], shall be delivered in person to the Revenue Divisional Officer of the division by any two of the members of the Panchayat Union Council signing the notice.

(3) A copy of the statement of charges along with the motion shall be caused to be delivered to the concerned ¹[Chairman or Vice-Chairman] by the Revenue Divisional Officer and the ¹[Chairman or Vice-Chairman] shall be required to give a statement in reply to the charges within a week of the receipt of the motion by the ¹[Chairman or Vice-Chairman].

(4) The Revenue Divisional Officer shall then convene a meeting for the consideration of the motion at the office of the Panchayat Union Council at a time appointed by him.

(5) The Revenue Divisional Officer shall give to the members notice of not less than fifteen clear days of the meeting and of the time appointed therefor.

(6) The Revenue Divisional Officer shall preside at the meeting convened under this section, and no other person shall preside thereat. If within half an hour after the time appointed for the meeting, the Revenue Divisional Officer is not present to preside at the meeting, the meeting shall stand adjourned to a time to be appointed and notified to the members by the Revenue Divisional Officer under sub-section (7).

(7) If the Revenue Divisional Officer is unable to preside at the meeting, he may, after recording his reasons in writing adjourn the meeting to such other time as he may appoint. The date so appointed shall not be later than thirty days from the date appointed for the meeting under sub-section (4). Notice of not less than seven clear days shall be given to the members of the time appointed for the adjourned meeting.

(8) Save as otherwise provided in sub-sections (6) and (7), a meeting convened for the purpose of considering a motion under this section shall not for any reason be adjourned.

(9) As soon as the meeting convened under this section has commenced, the Revenue Divisional Officer shall read to the Panchayat Union Council the motion for the consideration of which it has been convened, the statement of charges and the statement, if any, of the ¹[Chairman or Vice-Chairman] in reply to the said charges.

(10) There shall be no debate on any motion under this section.

(11) The Revenue Divisional Officer shall not speak on the merits of the motion, nor shall he be entitled to vote thereon.

(12) A copy of the minutes of the meeting together with a copy of the motion and the result of the voting thereon shall forthwith on the termination of the meeting be forwarded by the Revenue Divisional Officer to the Government.

(13) If the motion is carried with the support of ³[not less than four-fifth of the sanctioned strength] of the Panchayat Union Council, the Government shall, by notification, remove the ¹[Chairman or Vice-Chairman] of the Panchayat Union Council.

(14) If the motion is not carried by such a majority aforesaid, or if the meeting cannot be held for want of the quorum referred to in sub-section (13), no notice of any subsequent motion expressing want of confidence in the same ¹[Chairman or Vice-Chairman] shall be received until after the expiry of ⁴[one year] from the date of the meeting.

⁵[(15) No notice of a motion under this section shall be received,-

(i) within one year of the assumption of office by; or

(ii) during the last year of the term of office of a ²[Chairman or Vice-Chairman]].

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1. *Substituted for the words "Vice-Chairman" by Tamil Nadu Act 31 of 1999.*
 2. *Substituted for the expression "not less in number than one-half of the sanctioned strength" by Tamil Nadu Act 10 of 2008.*
 3. *Substituted for the expression "not less than two-thirds of the sanctioned strength" by Tamil Nadu Act 10 of 2008.*
 4. *Substituted for the words "six months" by Tamil Nadu Act 31 of 1999.*
 5. *Substituted for the following sub-section (15) by Tamil Nadu Act 10 of 2008.*
"(15) No notice of a motion under this section shall be received within one year of the assumption of office by the Chairman or Vice-Chairman".

213. Motion of no confidence in ¹[Chairman or Vice-Chairman] of District Panchayat.- A motion expressing want of confidence in the ¹[Chairman or Vice-Chairman] of a District Panchayat may be made in accordance with the procedure specified in sub-sections (2) to (15) (both inclusive) of Section 212, subject to the modification that the reference to Revenue Divisional Officer in the said sub-sections shall be construed as a reference to Collector.

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1. *Substituted for the words "Vice Chairman" by Tamil Nadu Act 31 of 1999.*

214. Dissolution of Village Panchayat.- (1) If, in the opinion of the Government, a Village Panchayat is not competent to perform or persistently makes default in performing the duties imposed on it by law, or exceeds or abuses its powers, they may, by notification, direct that the Village Panchayat be dissolved with effect from a specified date and reconstituted with effect from a specified date which shall be within a period of six months from the date of such dissolution.

(2) Before publishing a notification under sub-section (1), the Government shall communicate to the Village Panchayat, the grounds on which they propose to do so, fix a reasonable period for the Village Panchayat to show cause against the proposal and consider its explanations and objections if any.

(3) On the date fixed for the dissolution of a Village Panchayat under sub-section (1), all its members as well as its President and Vice-President shall forthwith be deemed to have vacated their offices as such and thereupon the provisions contained in the proviso to sub-section (2) of Section 16 shall apply.

(4) In case the President of a Village Panchayat which is dissolved under this section is a member of a Panchayat Union Council, he shall, with effect on and from the date of the dissolution, be deemed to have vacated his office as such member notwithstanding anything contained in Section 22.

(5) On the reconstitution of the Village Panchayat after the dissolution, the Government may pass such orders as they deem fit as to the transfer to the Village Panchayat from the Panchayat Union Council of the assets or institutions which were acquired by the Panchayat Union Council during the period of dissolution on behalf of the Village Panchayat and as to the discharge of the liabilities if any, of such Village Panchayat relating to such assets or institutions.

(6) In the case of a Village Panchayat reconstituted after dissolution, the elected member including the President shall enter upon their offices on the date fixed for its reconstitution and shall hold their offices only for the remainder of the period for which the dissolved Village Panchayat would have continued under sub-section (1) of Section 9, had it not been dissolved.

215. Dissolution of Panchayat Union Council.- (1) If, in the opinion of the Government a Panchayat Union Council is not competent to perform or persistently makes default in performing the duties imposed on it by law or exceeds or abuses its powers, they may, by notification-

(a) dissolve the Panchayat Union Council from a specified date; and

(b) direct that the Panchayat Union Council be reconstituted with effect from a date which shall not be later than six months from the date of dissolution.

(2) Before publishing a notification under sub-section (1), the Government shall communicate to the Panchayat Union Council the grounds on which they proposed to do so, fix a reasonable period for the Panchayat Union Council to show cause against the proposal and consider its explanations and objections, if any.

(3) On the date fixed for the dissolution of a Panchayat Union Council under sub-section (1) all its members as well as its Chairman and Vice-Chairman shall forthwith be deemed to have vacated their offices as such.

(4) During the interval between the dissolution and the reconstitution of a Panchayat Union Council, the Inspector may appoint a person to exercise the powers and discharge the duties of the Panchayat Union Council and of its Chairman:

Provided that any person to be appointed under the provisions of this sub-section shall be a person in the service of the Government not below the rank of a Tahsildar or a Commissioner.

(5) The Government may direct that the Panchayat Union Council be reconstituted before the date fixed for its reconstitution under clause (b) of sub-section (1).

(6) The members as well as the Chairman and Vice-Chairman of a reconstituted Panchayat Union Council shall enter upon their offices on the date fixed for its reconstitution and they shall hold their offices only for the remainder of the period for which the dissolved Panchayat Union Council would have continued under sub-section (1) of Section 18, had it not been dissolved.

(7) When a Panchayat Union Council is dissolved under this section, the Government until the date of the reconstitution of the Panchayat Union Council and the reconstituted Panchayat Union Council thereafter shall be entitled to all the assets and be subject to all the liabilities of the Panchayat Union Council as on the date of the reconstitution respectively.

216. Dissolution of District Panchayat.- (1) If, in the opinion of the Government, a District Panchayat is not competent to perform or persistently makes default in performing the duties imposed on it by law or exceeds or abuses its powers, they may, by notification-

(a) dissolve the District Panchayat from a specified date; and

(b) direct that the District Panchayat be reconstituted with effect from the date, which shall not be later than six months from the date of dissolution.

(2) The provision of sub-sections (2) to (7) (both inclusive) of Section 215 shall, as far as may be, apply in relation to the dissolution of a District Panchayat as they apply in relation to the dissolution of a Panchayat Union Council.

217. Powers of officers acting on behalf of Panchayat and liability for payment of compensation.- The Government, the Inspector or any other person lawfully taking action on behalf, or in default, of a Panchayat under this Act, shall have such powers as are necessary for the purpose and shall be entitled to the same protection under this Act as the Panchayat or its officers or servants whose powers are exercised; and compensation shall be recoverable from the Village Panchayat Fund or the Panchayat Union Fund or the District Panchayat (General) Fund by any person suffering damage from the exercise of such powers to the same extent, as if the action had been taken by the Panchayat or their officers or servants.

218. Delegation of powers.- (1) The Government may, by notification, authorise any authority or officer not below the rank of a Collector to exercise in regard to any Panchayat or any class of Panchayats in any area or all Panchayats in any area, any of the powers vested in them by this Act except the power to make rules and may in like manner withdraw such authority.

(2) The Inspector or the Collector may by notification authorise any officer not below the rank of a Revenue Divisional Officer to exercise in respect of any Panchayat Union Council or any class of Panchayat Union Councils or all Panchayat Union Councils in the area under the jurisdiction of such officer, any of the powers vested by this Act on the Inspector or the Collector as the case may be and may in like manner withdraw such authority.

(3) The Inspector or the Collector may, by notification, authorise any officer not below the rank of a Commissioner to exercise in respect of any Village Panchayat or any class of Village Panchayats or all Village Panchayats in the Panchayat Development Block any of the powers vested by this Act on the Inspector or the Collector as the case may be and may in like manner withdraw such authority.

(4) The exercise of any power delegated under sub-sections (1) to (3) shall be subject to such restrictions and conditions as may be prescribed or as may be specified in the notification and also to control and revision by the delegating authority, or where such authority is the Government by such officer as may be empowered by the Government in this behalf. The Government shall also have power to control and revise the acts or proceedings of any officer so empowered.

(5) The exercise of any power conferred on the Inspector or the Collector by any of the provisions of this Act including sub-sections (2) to (4) of this section shall whether such power is exercised by the Inspector or the Collector himself or by any officer to whom it has been delegated under sub-section (2) or (3) be subject to such restrictions and conditions as may be prescribed and also control by the Government or by such officer as may be empowered by them in this behalf. The Government shall also have power to control the acts or proceedings of any officer so empowered.

219. Revision.- (1) The Government may, after consulting the Inspector, the Collector or such other officer or authority as they may deem fit, at any time, either *suo mottu* or on application, call for and examine the record of any order passed or proceeding recorded under the provisions of this Act by-

(a) the Inspector or the Collector or any officer authorised by the Inspector or the Collector under sub-section (2) or (3) of Section 218; or

(b) any officer authorised by the Government under sub-section (1) of that section or any officer empowered by them under sub-section (4) of that section; or

(c) any other authority or officer;

for the purpose of satisfying themselves as the legality or propriety of such order, or as to the regularity of such proceeding and pass such order in reference thereto as they think fit.

(2) The powers of the nature referred to in sub-section (1) may also be exercised by such authority or officer as may be empowered in this behalf by the Government.

Chapter XI

General and Miscellaneous

Licences and Permissions

220. General provisions regarding licence and permissions.- (1) Save as otherwise expressly provided in or may be prescribed under this Act, every application for any licence or permission under this Act or any rule, bye-law or regulation made thereunder, or for the renewal thereof, shall be made not less than thirty and not more than ninety days before the earliest date with effect from which, or the commencement of the period (being a year or such less period as is mentioned in the application) for which the licence or permission is required.

(2) Save as aforesaid, for every such licence or permission, fees may be charged on such units and at such rates as may be fixed by the Panchayat, provided that the rates shall not exceed the maximum, if any prescribed.

(3) Save as aforesaid, if orders on an application for any such licence or permission are not communicated to the applicant within thirty days or such longer period as may be prescribed in any class of cases after the receipt of the application by the Executive Authority of the Village Panchayat or the Commissioner or the ¹[Secretary], the application shall be deemed to have been allowed for the period, if any, for which it would have been ordinarily allowed and subject to the law, rules, bye-laws and regulations and all conditions ordinarily imposed.

(4) The acceptance of the pre-payment of the fee for any such licence or permission shall not entitle the person making such prepayment to the licence or permission, but only to a refund of the fee in case of refusal of the licence or permission.

(5) If an act, for which any such licence or permission is necessary is done without such licence or permission, or in a manner inconsistent with the terms of the licence or permission obtained, then-

(a) the Executive Authority of the Village Panchayat or the Commissioner or the ¹[Secretary] may by notice require the person so doing such act to alter, remove, or as far as practicable restore to its original state, the whole or any part of any property, movable or immovable, public or private affected thereby within a time to be specified in the notice; and further.

(b) if no penalty has been specially provided in this Act for so doing such act the person so doing it shall be punishable with the fine not exceeding fifty rupees for such offence.

(6) Whenever any person is convicted of an offence in respect of the failure to obtain any such licence or permission, the Magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the Panchayat the amount of the fee chargeable for the licence or permission, and may, in his discretion, also recover summarily and pay over to the Panchayat such amount, if any, as he may fix as the costs of the prosecution.

Explanation.- The recovery of the fee for a licence or permission under this subsection shall not entitle the person convicted to the licence or permission.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

221. Government and Market Committees not to obtain licence and permission.- Nothing in this Act or in any rule, bye-law or regulation made thereunder shall be construed as requiring the taking out of any licence or the obtaining of any permission under this Act or any such rule, bye-law or regulation in respect of any place in the occupation or under the control of the Central or State Government or of a Market Committee established under the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 (Tamil Nadu Act 27 of 1989), or in respect of any property of the Central or the State Government or of any property belonging to such Market Committee.

POWER TO ENFORCE NOTICES, ORDERS, ETC.

222. Time for complying with notice, order, etc. and power to enforce in default.- (1) Whenever by any notice, requisition or order under this Act, or under any rule, bye-law or regulation made thereunder, any person is required to execute any work, to take any measures or to do anything, a reasonable time shall be named in such notice, requisition or order within which the work shall be executed, the measure taken or the thing done.

(2) If such notice, requisition or order is not complied with within the time so named:-

(a) the Executive Authority of the Village Panchayat or the Commissioner or the ¹[Secretary], as the case may be, may cause such work to be executed, or may take any measure or do anything which may, in his opinion, be necessary for giving due effect to the notice, requisition or order, and

(b) if no penalty has been specially provided in this Act for failure to comply with such notice, requisition or order, the said person shall be punishable with fine not exceeding fifty rupees for every such offence.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

POWER OF ENTRY AND INSPECTION

223. Power of entry and inspection.- (1) Subject to such restrictions and conditions as may be prescribed, the Executive Authority or the Commissioner of the ¹[Secretary] or any person authorised by him may enter on or into any place, building or land, with or without assistants or workmen in order-

(a) to make any enquiry, inspection, test, examination, survey, measurement or valuation or to execute any other work, which is authorised by the provisions of this Act or of any rule, bye-law, regulation or order made under it or which it is necessary to make or execute for any of the purposes of this Act or in pursuance of any of the said provisions, or

(b) to satisfy himself that nothing is being done in such place, building or land for which a licence or permission is required under any of the said provisions, without such licence or permission or otherwise than in conformity with the terms of the licence or permission obtained.

(2) No claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under sub-section (1) or the use of any force necessary for effecting an entrance under that sub-section.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

224. Testing of weights and measures.- The Executive Authority or the Commissioner or the ¹[Secretary] or any person authorised by him, may examine and test the weights and measures used in the markets and shops in the Panchayat Village or the Panchayat Union Council or the District Panchayat area as the case may be, with a view to the prevention and punishment of offences relating to such weights and measures under Chapter XIII of the Indian Penal Code, 1860 (Central Act XLV of 1860).

225. Power to call for information from Village Administrative Officer.- (1) The Executive Authority or the Commissioner or the ¹[Secretary] may, by an order in writing, require the Village Administrative Officer of any revenue village comprised within the jurisdiction of the Village Panchayat or Panchayat Union Council or District Panchayat to furnish him with information on any matter falling within such categories as may be prescribed in respect of such village or any part thereof or any person or property therein.

(2) The order shall specify the period within which it may be complied with but the Executive Authority or the Commissioner of the ¹[Secretary], may, from time to time, extend such period.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

LIMITATION

226. Limitation for recovery of dues.- No distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any tax or other sum due to

a Panchayat under this Act or any rule, bye-law, regulation or order made under it after the expiration of a period of six years from the date on which distraint might first have been made, a suit might first have been instituted or prosecution might first have been commenced, as the case may be, in respect of such tax or sum.

PROSECTIONS, SUITS, ETC.

227. Persons empowered to prosecute.- Save as otherwise expressly provided in this Act, no person shall be tried for any offence against this Act or any rule or bye-law made thereunder unless complaint is made within three months of the commission of the offence by the police, ¹[the Village Panchayat], the Executive Authority, the Panchayat Union Council, the Commissioner, the District Panchayat, the ²[Secretary] or a person expressly authorised in this behalf by the Village Panchayat, Panchayat Union Council, District Panchayat, Executive Authority or Commissioner or the ²[Secretary] but nothing herein shall affect the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) in regard to the power of certain Magistrates to take cognizance of offence upon information received or upon their own knowledge or suspicion:

Provided that failure to take out a licence or obtain permission under this Act shall, for the purposes of this section, be deemed to be a continuing offence until the expiration of the period, if any, for which the licence or permission is required and if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.

1. *Inserted by Tamil Nadu Act 2 of 1999.*

2. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

228. Composition of offences.- The Executive Authority or the Commissioner or the ¹[Secretary] may, subject to such restrictions and control, as may be prescribed, compound any offence against this Act or any rule or bye-law made thereunder, which may by rules be declared compoundable.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

229. Prosecutions and compositions to be reported to Village Panchayat, Panchayat Union Council or District Panchayat.- Every prosecution instituted or offence compounded by the Executive Authority or the Commissioner or the ¹[Secretary] shall be reported by him to the Village Panchayat or Panchayat Union Council or the District Panchayat, as the case may be, at its next meeting.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

230. Sanction of prosecution.- (1) When the President or the Executive Authority or the Chairman or Vice Chairman of a Panchayat Union Council or District Panchayat or the Commissioner or the ¹[Secretary] of any member is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no Court shall take cognizance of such offence except with the previous sanction of the Government.

(2) When according previous sanction under sub-section (1), it shall be open to the Government to direct by order that the President, Executive Authority, Chairman, Vice Chairman or Commissioner or the ¹[Secretary], as the case may be, shall not discharge his duties as such until the disposal of the case.

1. Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.

231. Notice of action against Village Panchayat, etc.- (1) Subject to the provisions of Section 232, no suit or other legal proceeding shall be brought against any Village Panchayat or its President or Executive Authority or any Panchayat Union Council or its Chairman or the Commissioner of the District Panchayat or its Chairman or the ¹[Secretary] or any member, officer or servant thereof or against any person acting under the direction of such Village Panchayat, President, Panchayat Union Council or its Chairman, District Panchayat or its Chairman, Executive Authority, Commissioner, ¹[Secretary], member, officer or servant, in respect of any act done or purporting to be done under this Act or in respect of any alleged neglect or default in the execution of this Act or any rule, bye-law, regulation or order made under it until the expiration of two months next after notice in writing, stating the cause of action, the nature of the relief sought, the amount of compensation claimed and the name and the place of residence of the intended plaintiff has been left at the office of the Village Panchayat or Panchayat Union Council and if the proceeding is intended to be brought against any such President, Executive Authority, Chairman, Commissioner, Chairman or District Panchayat, ¹[Secretary], member, officer, servant or person, also delivered to him or left at his place of residence.

(2) Every such proceeding shall, unless it is a proceeding for the recovery of immovable property or for a declaration of title thereto, be commenced within six months after the date of which the cause of action arose or in case of a continuing injury or damage, during such continuance or within six months after the ceasing thereof.

(3) If any Village Panchayat, Panchayat Union Council or District Panchayat or person to whom notice is given under sub-section (1), tenders amount to the plaintiff before the proceeding is commenced and if the plaintiff does not in such proceeding recover more than the amount so tendered, he shall not recover any costs incurred by him after such tender and the plaintiff shall also pay all costs incurred by the defendant after such tender.

1. Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.

232. Protection of Chairman, President and officers acting in good faith.-

No suit or other legal proceeding shall be brought against the Chairman, Commissioner, President, Executive Authority, ¹[Secretary] or any member, officer or servant of a Panchayat or any person acting under the direction of a Panchayat or of such Chairman, Commissioner, President, Executive Authority, ¹[Secretary], member, officer or servant in respect of any act done or purporting to be done under this Act or in respect of any alleged neglect or default on his part in the execution of any act under this Act, or any rule, bye-law, regulation or order made under it, if such act was done, or such neglect or default occurred in good faith; but any such proceeding shall, so far as it is maintainable in a court, be brought against the Panchayat except in the case of suits brought under Section 234.

233. Injunction not to be granted in election proceedings.- Notwithstanding anything contained in the Code of Civil Procedure, 1908 (Central Act V of 1908), or in any other law for the time being in force, no Court shall grant any permanent or temporary injunction or make any *interim* order restraining any proceeding which is being or about to be taken under this Act for the preparation or publication of any electoral roll for the conduct of any election.

234. Liability of the President, Executive Authority and members, etc., for loss, waste or misapplication of property.- (1) The President, Executive Authority and every member of a Village Panchayat and the Chairman, Commissioner and every member of a Panchayat Union Council and the Chairman, ¹[Secretary] and every member of a District Panchayat shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the Village Panchayat or Panchayat Union Council or the District Panchayat if such loss, waste or misapplication is a direct consequence of his neglect or misconduct; and a suit for compensation may be instituted against him in any Court of competent jurisdiction by the Panchayat or Panchayat Union Council or the District Panchayat with the previous sanction of the Inspector.

(2) Every such suit shall be commenced within three years after the date on which the cause of action arose.

1. Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.

235. Assessment etc. not to be impeached.- (1) No assessment or demand made and no charge imposed, under the authority of this Act shall be impeached or affected by reason of any clerical error or by reason of any mistake (a) in respect of the name, residence, place of business or occupation of any person, or (b) in the description of any property or thing, or (c) in respect of the amount assessed, demanded or charged, provided that the provisions of this Act have in substance and effect been complied with and no proceedings under this Act shall merely for defect in form, be quashed or set aside by any Court of law.

(2) No suit shall be brought in any Court to recover any sum of money collected under the authority of this Act or to recover damages on account of assessment or collection of money made under the said authority:

Provided that the provisions of this Act have in substance and effect been complied with.

(3) No distraint or sale under this Act shall be deemed unlawful, nor shall any persons making the same be deemed a trespasser, on account of any error, defect, or want of form in the bill, notice, schedule, form, summon, notice of demand, warrant of distraint, inventory, or other proceedings relating thereto, if the provisions of this Act and of the rules and bye-laws made thereunder have in substance and effect been complied with.

Provided that every person aggrieved by any irregularity may recover satisfaction for any special damage sustained by him.

236. Public roads, markets, wells, tanks, etc., to be open to all.- All roads, markets, wells, tanks, reservoirs and waterways vested in or maintained by a Panchayat shall be open to the use and enjoyment of all persons, irrespective of their caste or creed.

237. Power to farm out fees.- A Panchayat shall have power to farm out the collection of any fees due to it under this Act or any rule, bye-law or regulation made thereunder for any period not exceeding three years at a time, on such conditions as it thinks fit.

238. Adjudication of disputes between local authorities.- (1) When a dispute exists between a Village Panchayat or Panchayat Union Council or a District Panchayat and one or more than local authorities in regard to any matter arising under the provisions of this or any other Act and the Government are of opinion that the Village Panchayat or the Panchayat Union Council or the District Panchayat and the other local authorities concerned are unable to settle it amicably among themselves, the Government may take cognizance of the dispute, and-

(a) decide it themselves, or

(b) refer it for inquiry and report, to an Arbitrator or a board of Arbitrators or to a Joint Committee constituted for the purpose.

(2) The report referred to in clause (b) of sub-section (1) shall be submitted to the Government who shall decide the dispute in such manner as they deem fit.

(3) Any decision given under clause (a) of sub-section (1) or under sub-section (2) may be modified from time to time by the Government in such manner as they deem fit and any such decision with the modifications, if any, made therein under this sub-section may be cancelled at any time by the Government:

Provided that any such decision or any modification therein or cancellation thereof shall be binding on the Village Panchayat, the Panchayat Union Council, the District Panchayat

and each of the other local authorities concerned and shall not be liable to be questioned in any Court of law.

(4) Where one of the local authorities concerned is a cantonment authority or the port authority of a major port, the powers of the Government under this section shall be exercisable only with the concurrence of the Central Government.

239. ¹[**Tamil Nadu State Election Commission**].- (1) The superintendence, direction and control of the preparation of electoral rolls for and the conduct of all elections to the Village Panchayats, Panchayat Union Councils and District Panchayats shall be vested in the ¹[Tamil Nadu State Election Commission] consisting of a ²[Tamil Nadu State Election Commissioner] to be appointed by the Governor under Article 243-K of the Constitution.

(2) (a) No person shall be qualified for appointment as ²[Tamil Nadu State Election Commissioner] unless he is or has been an officer of the Government not below the rank of Secretary to the Government.

³[(b) The Tamil Nadu State Election Commissioner shall hold office for a term of two years and shall be eligible for reappointment for two successive terms ⁶[terms]:

Provided that no person shall hold the office of the Tamil Nadu State Election Commissioner for more than six years in the aggregate:

Provided further that a person appointed as Tamil Nadu State Election Commissioner shall retire from office if he completes the age of sixty-five years during the terms of his office.]

(3) Subject to the provisions of sub-section (2), the conditions of service and tenure of office of the ²[Tamil Nadu State Election Commissioner] shall be such as Governor *may by rules determine:

Provided that the ²[Tamil Nadu State Election Commissioner] shall not be removed from his office except in like manner and on the like grounds as a Judge of a High Court and conditions of service of the ²[Tamil Nadu State Election Commissioner] shall not be varied to his disadvantage after his appointment.

(4) The Governor shall, when so requested by the ¹[Tamil Nadu State Election Commission] make available to the ¹[Tamil Nadu State Election Commission] such staff as may be necessary for the discharge of the functions conferred on the ¹[Tamil Nadu State Election Commission] by sub-section (1).

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1. *Substituted for the words "State Election Commission" by Tamil Nadu Act 4 of 1998.*
 2. *Substituted for the words "State Election Commissioner" by Tamil Nadu Act 4 of 1998.*
 3. *Clause (2) (b) substituted by Tamil Nadu Act 24 of 2007 w.e.f. 8th June, 2007. **Before substitution it was as follows:** (b) The ²[Tamil Nadu State Election Commissioner] shall hold office for a term of two years and shall be eligible for reappointment ⁴[***] ⁵[***]*
 4. *The words "for two successive terms" were omitted by Tamil Nadu Act 15 of 2005.*
 5. *The provisos were omitted by Tamil Nadu Act 15 of 2005. The provisos were as follows: "Provided that no person shall hold the office of the Tamil Nadu State Election Commissioner for more than six years in the aggregate: Provided further that a person*

- appointed as Tamil Nadu State Election Commissioner shall retire from office if he completes the age of sixty two years during the term of his office".*
6. *Substituted for the word "forms" vide ERRATUM published in Tamil Nadu Government Gazette dated 9th July 2007 Extraordinary Part IV, Section 2, Issue No.196.*

240. Preparation of development plan.- (1) Every Village Panchayat shall prepare every year a development plan for the Panchayat Village and submit it to the Panchayat Union Council before such date and in such form as may be prescribed.

(2) Every Panchayat Union Council shall prepare every year a development plan for the Panchayat Union after including the development plans of the Village Panchayats and submit it to the District Panchayat before such date and in such form as may be prescribed.

(3) Every District Panchayat shall prepare every year a development plan for the district after including the development plans of the Panchayat Union Councils and submit it to the District Planning Committee constituted under Section 241.

¹**[241. District Planning Committee].-** (1) The Government shall constitute in every district a District Planning Committee (hereinafter in this section referred to as the Committee) to consolidate the plans prepared by the District Panchayats, Panchayat Union Councils, Village Panchayats, ²[Town Panchayats], Municipal Councils and Municipal Corporations in the district and to prepare a draft development plan for the district as a whole.

³[(2) (a) The Committee shall consist of,-

(i) the Chairman of the District Panchayat;

(ii) the Mayor of the City Municipal Corporation in the district;

(iii) the Collector of the district;

(iv) such number of persons, not less than four-firch of the total number of members of the Committee as may be specified by the Government, elected in the prescribed manner from amongst the members of the District Panchayats, Town Panchayats and Councillors of the Municipal Corporations and the Municipal Councils in the district in proportion to the ratio between the population of the rural areas and of the urban areas in the district.

(b) The following persons shall be permanent special invitees of the Committee:-

(i) members of the House of the People who represent the whole or part of the district;

(ii) members of the Council of States who are registered as electors in the district;

(iii) members of the Tamil Nadu State Legislative Assembly whose constituencies lie within the district;

(iv) all the Chairmen of the Panchayat Union Councils in the district;

(v) all the Chairmen of the Municipal Councils in the district;

(vi) all the Chairmen of the Town Panchayats in the district;

(c) The permanent special invitees referred to in clause (b) shall be entitled to take part in the proceedings in the meetings of the Committee]

(3) The ⁴[Secretary] of the District Panchayat shall be the Secretary to the Committee.

⁵[(4) The Chairman of the District Panchayat shall be the Chairperson of the Committee and the Collector of the District shall be Vice Chairman of the Committee.]

(5) The Committee shall meet at such place, at such interval and at such time and observe such rules of procedure in regard to transaction of business at its meetings (including the *quorum* at its meetings) as may be prescribed.

(6) The Committee shall consolidate the plans prepared by the District Panchayats, Panchayat Union Councils, Village Panchayats, Town Panchayats, Municipal Councils and the Municipal Corporations in the district and prepare a draft development plan for the district as a whole.

(7) Every Committee shall, in preparing the draft development plan,-

(a) have regard to,-

(i) the matters of common interest between the District Panchayats, Panchayat Union Councils, Village Panchayats, Town Panchayats, Municipal Councils and Municipal Corporations in the district including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation;

(ii) the extent and type of available resources whether financial or otherwise;

(b) consult such institutions and organization as the Governor may, by order, specify.

(8) The Chairperson of the Committee shall forward the development plan to the Government alongwith the recommendations of the Committee regarding the sources available and the resources required for the implementation of the plans proposed.

(9) The Committee shall allocate funds to various schemes to the Panchayats and Panchayat Unions and shall monitor the implementations of the schemes.

Explanation.- For the purpose of this section "Town Panchayat" and "Municipal Council", shall mean the Town Panchayat and the Municipal Council constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), and "Municipal Corporation" means the Corporations constituted under the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) or the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), or the Tiruchirappalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994), or the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act

28 of 1994) or the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994) or any other Municipal Corporation that may be constituted under any law for the time being in force, as the case may be.

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1. *Substituted by Tamil Nadu Act 37 of 1997.*
 2. *Inserted by Tamil Nadu Act 55 of 1997.*
 3. *Substituted by Tamil Nadu Act 30 of 2000.*
 4. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*
 5. *Substituted by Tamil Nadu Act 24 of 2000.*

RULES

242. Power of Government to make Rules.- (1) The Government shall in addition to the Rule making powers conferred on them by any other provision contained in this Act, have power to make rules generally to carry out the purposes of this Act.

¹[(1-A) A Rule under Section 188 may be made so as to have retrospective effect on and from a date not earlier than the 26th day of March 1997.]

(2) In particular, and without prejudice to the generality of the foregoing power, the Government may make Rules-

(i) as to the principles to be followed in regard to the exclusion of any local area from or the inclusion of any local area in a village under sub-section (2) of Section 4;

(ii) providing for-

²[(a) the adjudication of disputes arising out of election by the district judge having jurisdiction;]

(b) all matters relating to electoral rolls or elections, not expressly provided for in this Act, including deposits to be made by candidates standing for election and the conditions under which such deposits may be forfeited, and the conduct of inquiries and the decision of disputes relating to electoral rolls;

(iii) as to the determination of the population for the purposes of this Act;

(iv) as to the resignations of Chairman, Vice Chairman and members of Panchayat Union Councils and District Panchayats and of the Presidents, Vice Presidents and members of Village Panchayats and the date on which such resignations shall take effect;

(v) as to the interpellation of the Chairman and Vice Chairman and by the members of a Panchayat Union Council or the District Panchayat and of the President of a Village Panchayat by the members of the Village Panchayat, and the moving of resolutions at meetings;

(vi) as to the constitution of Committees of the Panchayat and the inclusion of outsiders therein and the delegation of functions to such Committees;

(vii) providing for the procedure to be followed at meetings of the Panchayats and at Committees thereof and for the conduct of business and the number of members which shall form a *quorum* at any meeting.

(viii) providing for the classification of resolutions of Panchayats as those involving financial implications or otherwise and for laying down the proportion of the sanctioned strength of the Panchayats with whose support such resolution shall be carried;

(ix) as to the powers of the Panchayat Union Council and District Panchayats, its Chairman and Committees thereof with respect to the incurring of expenditure and the powers and duties of the Commissioner and ¹[Secretary];

(x) providing for the travelling and other allowances of the Chairman, Vice Chairman and other members of the Panchayat Union Council, District Panchayat and of members of the Committees of the Panchayat Union Council and District Panchayat;

(xi) as to the delegation of any function of a Panchayat to the President, Chairman, member, any officer of the Panchayat or any servant of the Central or State Government;

(xii) for the lodging and investment of the moneys of the Panchayats and for the manner in which such moneys may be drawn upon;

(xiii) as to the transfer of allotments entered in the sanctioned budget of a Panchayat from one head to another;

(xiv) as to the estimate of receipts and expenditure, returns, statements and reports to be submitted by Panchayat;

(xv) as to the preparation of plans and estimates for works and the power of Panchayat and of servants of the Central or State Government to accord professional or administrative sanctions to estimates.

(xvi) as to the accounts to be kept by Panchayat, the audit and publication of such accounts and the conditions under which rate payers may appear before auditors, inspect books and accounts, and take exception to items entered or omitted;

(xvii) as to the powers of Auditors to disallow and surcharge items, appeals against orders of disallowance or surcharge and recovery of sums disallowed or surcharged;

(xviii) as to the powers of Auditors, inspecting and superintending officers and officers authorised to hold inquiries, to summon and examine witnesses and to compel the production of documents, and all other matters connected with audit, inspection and superintendence;

(xix) as to the conditions on which property may be acquired by a Panchayat or on which property vested in or belonging to a Panchayat may be transferred by sale, mortgage, lease, exchange or otherwise;

(xx) as to the conditions on which and the mode in which contracts may be made by or behalf of Panchayat;

(xxi) as to the assessment of taxes under this Act and the revision of assessments;

(xxii) as to the acceptance *in lieu* of any tax due under this Act of any service by way of labour, cartage or otherwise;

(xxiii) as to the realisation of any tax or other sum due to a Panchayat under this Act or any other law or any rules or bye-laws, whether by distraint and sale of moveable property, by prosecution before a Magistrate, by a suit, or otherwise;

(xxiv) as to the realisation of fees due in respect of the use of cart stands and the like, whether by the seizure and sale of the vehicle or animal concerned or any part of its burden or otherwise;

(xxv) as to the form and contents of licences, permissions and notices granted or issued under this Act, the manner of their issue or the method of their service, and the modifications, suspension or cancellation thereof;

(xxvi) as to the powers of Executive Authorities, Commissioners, ³[Secretaries] to call for information on any matter, to summon and examine witness, and to compel the production of documents;

(xxvi) for the use of the facsimiles of the signatures of the Executive Authorities, Commissioners, ¹[Secretaries] and officers of Panchayat;

(xxvii) as to grant to the public of copies of any proceeding or record of the Panchayat not relating to any matter classified as confidential by the Government or any authority empowered by them, and the fees to be levied for the grant of such copies;

(xxix) as to the opening, maintenance, management and supervision of elementary schools;

(xxx) regulating contracts between the Panchayat and the owners or occupiers of private premises for the removal therefrom of rubbish or filth, or any kind of rubbish or filth.

(xxxi) as to the provision of burial and burning grounds; the licencing of private burial and burning grounds; the regulation of the use of all grounds so provided or licenced, the closing of any such grounds; and the prohibition of the disposal of corpses except in such grounds or other permitted places;

(xxxii) as to the licensing of pigs and dogs and the destruction of unlicensed pigs and dogs;

(xxxiii) as to the regulation or restriction of building and the use of sites for building;

(xxxiv) for the removal of encroachments of any description from public roads vesting in Panchayat and the repair of any damage caused to such roads by the person causing the damage or at this expense;

(xxxv) for the determination of any claim to trees growing on public roads or other property vesting in or belonging to Panchayat or on porambokes or on lands the use of which is regulated by them under Section 134 or 135; and for the presumption to be drawn as regards the ownership of such trees;

(xxxvi) as to the imposition and recovery of penalties for the unauthorized occupation of public roads or other land vesting in or belonging to Panchayat and the assessment and recovery of compensation for, and damage caused by, such occupation;

(xxxvii) as to the powers which may be exercised by the Panchayat or the Executive Authority or the Commissioner of the ¹[Secretary] in respect of any public or private market or the user thereof, and the enforcement of any orders issued in pursuance of such powers;

(xxxviii) for compelling owners of cattle to stall them in cattle sheds provided by the Panchayat and the fees leviable in respect thereof;

(xxxix) as to the disposal of household and farmyard waste in the village, the acquisition of land by the Panchayat or laying out plots for digging pits in which such waste may be thrown, the assignment of any of those plots to persons in the village and the conditions subject to which such assignment may be made, including the rent to be charged;

(xl) as to the duties to be discharged by officers in relation to Panchayats and their Executive Authorities, their Chairmen, Commissioners and ¹[Secretaries];

(xli) as to appeals against orders (including orders granting or refusing licences and permissions) passed under this Act and the time within which appeals whether allowed by this Act or by rules or otherwise should be presented;

(xlii) as to the classification of public roads and fairs and festivals as appertaining to the Panchayat;

(xliii) for regulating the sharing between local authorities in the State of the proceeds of any tax or income levied or obtained under this or any other Act;

(xliv) for the decision of disputes between two or more local authorities of which one is a Panchayat;

(xlv) regulating the principles in accordance with which grants and contributions may be paid by the Government to the Panchayat;

(xlvi) as to the accounts to be kept by owners, occupiers and farmers of private markets and the audit and inspection of such accounts;

(xlvii) as to the manner of publication or notifications or notices to the public under this Act.

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1. *Inserted by Tamil Nadu Act 54 of 1997.*
 2. *Substituted by Tamil Nadu Act 21 of 1996.*
 3. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

CHAPTER XII

PENALTIES

243. Penalties for breach of Rules.- In making any Rule under this Act, the Government may provide that a breach thereof shall be punishable with fine which may extend to one hundred rupees, or in case of a continuing breach, with fine not exceeding fifteen rupees for every day during which the breach continues after conviction for the first breach.

244. Bye-laws and penalties for their breach.- (1) Subject to the provisions of this Act and of any other law and to such rules as may be prescribed, a Panchayat may, with the approval of the Inspector, make bye-laws for carrying out any of the purposes for which it is constituted.

(2) In making a bye-law, the Panchayat may provide that any person who commits a breach thereof shall be liable to pay by way of penalty such sum as may be fixed by the Panchayat not exceeding fifteen rupees or, in case of a continuing breach, not exceeding five rupees for every day during which the breach continues after a penalty has been levied for the first breach.

(3) The Government shall have power to make Rules regarding the procedure for the making of bye-laws, the publication thereof, and the date on which they shall come into effect.

245. General provisions regarding penalties specified in the Schedules.-

(1) Whoever-

(a) contravenes any of the provisions of this Act specified in the first and second columns of Schedule II; or

(b) contravenes any rule or order made under any of the provisions so specified; or

(c) fails to comply with any directions lawfully given to him, or any requisition lawfully made upon him under or in pursuance of any of the said provisions, shall be punishable with fine which may extend to the amount mentioned in that behalf in the fourth column of the said Schedule.

(2) Whoever after having been convicted of-

(a) contravening any of the provisions of this Act specified in the first and second columns of Schedule III; or

(b) contravening any rule or order made under any of the provisions so specified; or

(c) failing to comply with any direction lawfully given to him, or any requisition lawfully made upon him under or in pursuance of any of the said provisions, continues to contravene the said provision or the said rule or order, or continues to fail to comply with the said direction or requisition, shall be punishable for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the fourth column of the said Schedule.

Explanation.- The entries in the third column of Schedules II and III headed "Subject" are not intended as definitions of the offences described in the provisions specified in the first and second columns thereof, or even as abstracts of those provisions, but are intended merely as references to the subject dealt with therein.

246. Penalty for acting as Member, President or Vice-President of a Village Panchayat or as Member, Chairman or Vice-Chairman of a Panchayat Union Council or District Panchayat when disqualified.- (1) Whoever acts as a member of a Panchayat or Panchayat Union Council or District Panchayat knowing that, under this Act or the rules made thereunder, he is not entitled or has ceased to be entitled to hold office as such, shall be punishable with fine not exceeding two hundred rupees for every such offence.

(2) Whoever acts as the President, temporary President or Vice President of a Village Panchayat, or exercises any of his functions including where he is also the Executive Authority, any of his functions as such and whoever acts as the Chairman, temporary Chairman or Vice-Chairman of a Panchayat Union Council or District Panchayat or as Commissioner or ¹[Secretary] or exercises any of his functions as such, knowing that, under this Act or the Rules made thereunder, he is not entitled or has ceased to be entitled to hold office as such, or to exercise such functions, shall be punishable with fine not exceeding one thousand rupees for every such offence.

(3) Any person who having been the President, temporary President or Vice President of a Village Panchayat, or the Chairman, temporary Chairman or Vice-Chairman of a Panchayat Union Council or District Panchayat fails to handover any documents of, or any moneys or other properties vested in or belonging to the Village Panchayat or Panchayat Union Council or District Panchayat which are in or have come into his possession or control, to his successor in office or other prescribed authority-

(a) in every case as soon as his term of office as such President, temporary President or Vice-Chairman or as such Chairman, temporary Chairman or Vice-Chairman expires;

(b) in the case of a person who was the Vice-President also on demand by the President; and

(c) in the case of a person who was the Vice-Chairman also on demand by the Chairman,

shall be punishable with fine not exceeding one thousand rupees for every such offence.

²[**246-A. Penalty for failure to obtain permission of Government for foreign trip.**- Whoever undertakes a trip to any foreign country in violation of Section 82-A shall, on conviction, be punished with fine which may extend to fifty thousand rupees.]

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

2. *Inserted by Tamil Nadu Act 52 of 2002.*

247. Penalty for acquisition by an officer or servant of interest in contract work.- If any officer or servant of a Panchayat knowingly acquires, directly or indirectly by himself or by a partner, employer or servant, any personal share or interest in any contract or employment with, by or on behalf of, the Panchayat, he shall be deemed to have committed an offence under Section 168 of the Indian Penal Code, 1860 (Central Act XLV of 1860):

Provided that no person shall, by reason of being a share holder in, or member of, any company, be held to be interested in any contract entered into between such company and the Panchayat unless he is a director of such company.

248. Wrongful restraint of Executive Authority or Commissioner or ¹[Secretary] or his delegates.- Any person who prevents the Executive Authority or the Commissioner or the ¹[Secretary] or any person to whom the Executive Authority or the Commissioner or the ¹[Secretary] has lawfully delegated his powers of entering on or into any place, building or land from exercising his lawful power of entering thereon or there into shall be deemed to have committed an offence under Section 341 of the Indian Penal Code, 1860 (Central Act XLV of 1860).

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

249. Prohibition against obstruction of Panchayats.- Any person obstructing or molesting the President, or the Executive Authority or the Chairman or the Commissioner or the ¹[Secretary] or a member of the Panchayat, or any person employed by the Panchayat or any person with whom a contract has been entered into by or on behalf of the Panchayat in the discharge of their duty or of anything which they are empowered or required to do by virtue or in consequence of this Act or of any rule, bye-law, regulation or order made thereunder, shall be punished with fine which may extend to fifty rupees.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

250. Prohibition against removal of obliteration of notice.- Any person who, without authority in that behalf removes, destroys, defaces or otherwise obliterates any notice exhibited or any sign or mark erected by, or under the orders of, a Panchayat or its Executive Authority, or by the Commissioner or by the ¹[Secretary] shall be punishable with fine which may extend to fifty rupees.

1. *Substituted for the words "Chief Executive Officer" by Tamil Nadu Act 28 of 1998.*

251. Penalty for not giving information or giving false information.- Any person required by this Act or by any notice or other proceedings issued thereunder to furnish any information, who omits to furnish such information, or knowingly furnishes false information, shall be punishable with fine not exceeding one hundred rupees.

CHAPTER XIII

MISCELLANEOUS

252. Construction of reference to a Panchayat, etc.- In the application of any law, rule, bye-law, regulation, notification, scheme, form or order to any area, in the absence of an intention to the contrary appearing in this Act and unless the Government otherwise direct, any reference to a "Panchayat" or a "Panchayat Union Council" or a "Panchayat Village" or a "Panchayat Union" shall be deemed to include also a reference to the Village Panchayat or a Panchayat Union Council or a District Panchayat or a Panchayat Village or a Panchayat Union constituted under this Act.

253. Special provisions relating to newly constituted Panchayats.- (1) The provisions of this section shall apply when a Panchayat is constituted for the first time under this Act.

(2) When a Panchayat is newly constituted under this section, ¹(Tamil Nadu State Election Commissioner) shall make arrangements for the election of members and of the President or the Chairman, as the case may be, so that the member and the President or the Chairman, may come into office on the date specified in the notification issued for the constitution of such Panchayat.

(3) When a Panchayat is constituted under this section, the Government may appoint a special officer not below the rank of a Tahsildar, for such period not exceeding six months as the Government may, by order, specify, to exercise the powers, discharge the duties and perform the functions of the Panchayat, its President or Chairman as the case may be.

²[(3-A) Notwithstanding anything contained in sub-section (3), the Special Officers appointed under that sub-section in respect of the Village Panchayats and Panchayat Union specified in Schedule IV-A shall hold office Upto the 31st day of March, 2000 or for such shorter period as the Government may, by notification, specify in this behalf.]

(4) The Special Officer shall exercise the powers, discharge the duties and perform the functions of the Panchayat, its President or Chairman, until the members of the Panchayat have come into office and a President or Chairman has been elected.

1. Substituted for the words "State Election Commissioner" by Tamil Nadu Act 4 of 1998.

2. Sub-section (3-A) inserted by Tamil Nadu Act 44 of 1999.

254. Construction of reference to "local boards" Madras Local Boards Act, 1920, etc.- In the application of any, law, rule, bye-law, regulation, notification, scheme, form or order to any Panchayat after the constitution of a Panchayat under this Act, in the absence of an intention to the contrary appearing in this Act and unless the Government otherwise direct-

(i) any reference to a village or local area shall be deemed to be a reference to a Panchayat Village, Panchayat Development Block or a Panchayat Union or a Panchayat District as the circumstances may require;

(ii) any reference to local boards shall be deemed to be a reference to District Panchayats, Panchayat Union Councils or Village Panchayats as the case may be;

(iii) any reference to the Madras Local Boards Act, 1920 (Tamil Nadu Act XIV of 1920), shall be deemed to be a reference to the Tamil Nadu District Boards Act, 1920 (Tamil Nadu Act XIV of 1920), the Tamil Nadu Village Panchayats Act, 1950 (Tamil Nadu Act X of 1950), the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) and the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994);

(iv) any reference to the Tamil Nadu District Boards Act, 1920 (Tamil Nadu Act XIV of 1920) or the Tamil Nadu Village Panchayats Act, 1950 (Tamil Nadu Act X of 1950), or the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958), shall be deemed to be a reference to the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994); and

(v) any reference to a district boards or its President shall be deemed to be a reference to the Panchayat Union Council having jurisdiction or its Chairman, as the case may be.

255. Repeal and savings.- (1) The Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) (hereinafter referred to in this section as the said Act) is hereby repealed.

(2) The repeal, by sub-section (1) of the said Act shall not affect-

(a) the previous operation of the said Act or anything done or duly suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or

(c) any penalty, forfeiture or punishment incurred in respect of any offences committed against the said Act; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid and any such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(3) Subject to the provisions of sub-section (2), anything done or any action taken, including any appointment, or delegation made, notification, order, instruction or direction issued, or any rule, regulation or form framed, certificate granted or registration effected, under the said Act shall be deemed to have been done or taken under this Act and shall continue to have effect accordingly, unless and until superseded by anything done or any action taken under this Act.

256. Power to remove difficulties.- (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the *Tamil Nadu Government Gazette*, make such provisions, not inconsistent with the provisions of this Act and to be in conformity with the provisions of the Constitution (Seventy third Amendment) Act, 1992 as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under this section, shall, as soon as may be, after it is made, be placed on the table of the Legislative Assembly.

257. Power, authority and responsibilities of Panchayats.- Save as otherwise provided in this Act, the Government may, by notification and subject to such conditions and restrictions as may be specified therein, entrust to a Panchayat or any other Committee constituted under this Act with such powers and responsibilities with respect to the preparation of plans for economic development and social justice and also with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in Schedule-IV.

¹**[257-A. Provision of rain water harvesting structure.-** (1) In every building owned or occupied by the Government or a statutory body or a company or an institution owned or controlled by the Government, rain water harvesting structures shall be provided by the Government or by such statutory body or company or other institution, as the case may be, in such manner and within such time as may be prescribed.

(2) Subject to the provisions of sub-section (1), every owner or occupier of a building shall provide rain water harvesting structure in the building in such manner and within such period as may be prescribed.

Explanation.- Where a building is owned or occupied by more than one person, every such person shall be liable under this sub-section.

(3) Where the rain water harvesting structure is not provided as required under sub-section (2), the Executive Authority or any person authorised by him in this behalf may, after giving notice to the owner or occupier of the building, cause rain water harvesting structure to be provided in such building and recover the cost of such provision along with the incidental expense thereof in the same manner as property tax.

(4) Notwithstanding any action taken under sub-section (3) where the owner or occupier of the building fails to provide the rain water harvesting structure in the building before the date as may be prescribed, the water supply connection provided to such building shall be disconnected till rain water harvesting structure is provided.]

1. *Inserted by Tamil Nadu Act 34 of 2003 w.e.f. 21.7.2003.*

DISPUTES REGARDING ELECTIONS

258. Election petitions.- (1) No election of a President or a Chairman or a member shall be called in question except by an election petition presented to the District Judge of the district in which the Panchayat is situated, within ¹[forty-five days] from the date of the publication of the result of the election under this Act.

(2) An election petition calling in question any such election may be presented on one or more of the grounds specified in Section 259 by any candidate at such election, by any elector of the ward concerned or by any member.

(3) A petitioner shall join as respondents to his petition all the candidates at the election.

(4) An election petition-

(a) shall contain a concise statement of the material facts on which the petitioner relies;

(b) shall, with sufficient particulars, set forth the ground or grounds on which the election is called in question; and

(c) shall be signed by the petitioner and verified in the manner laid down in the Code of Civil Procedure, 1908 (Central Act V of 1908) for the verification of pleadings.

²[(5) The trial of an election petition shall, so far as is practicable consistently with the interest of justice in respect of the trial, be continued from day-to-day until its conclusion, unless the District Judge finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.

(6) Every election petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date on which the election petition is presented to the District Judge for trial.]

1. *Substituted for the words "fifteen days" by Tamil Nadu Act 18 of 2001.*

2. *Inserted by Tamil Nadu Act 1 of 2001.*

259. Grounds for declaring elections to be void.- (1) Subject to the provisions of sub-section (2), if the District Judge is of opinion-

(a) that on the date of his election a returned candidate was not qualified or was disqualified, to be chosen as a member under this Act, or

(b) that any corrupt practice has been committed by a returned candidate or his agent or by any other person with the consent of a returned candidate or his agent, or

(c) that any nomination paper has been improperly rejected, or

(d) that the result of the election in so far as it concerns a returned candidate has been materially affected-

(i) by the improper acceptance of any nomination, or

(ii) by any corrupt practice committed in the interests of the returned candidate by a person other than that candidate or his agent or a person acting with the consent of such candidate or agent, or

(iii) by the improper acceptance or refusal of any vote or reception of any vote which is void; or

(iv) by the non-compliance with the provisions of this Act or of any rules or orders made thereunder, the Court shall declare the election of the returned candidate to be *void*.

(2) If in the opinion of the Court, a returned candidate has been guilty by an agent of any corrupt practice, but the Court is satisfied-

(a) that no such corrupt practice was committed at the election by the candidate, and every such corrupt practice was committed contrary to the orders, and without the consent of the candidate.

(b) that the candidate took all reasonable means for preventing the commission of corrupt practice at the election; and

(c) that in all other respects the election was free from any corrupt practice on the part of the candidate or any of his agents,

then, the Court may decide that the election of the returned candidate is not *void*.

260. Corrupt practices.- The following shall be deemed to be corrupt practice for the purposes of this Act:-

(1) Bribery as defined in clause (1) of Section 123 of the Representation of the People Act, 1951 (Central Act XLIII of 1951).

(2) Undue influence as defined in clause (2) of the said section.

(3) The systematic appeal by a candidate or his agent or by any other person to vote or refrain from voting on grounds of caste, race, community or religion or the use of or appeal to, religious symbols, or, the use of or appeal to, national symbols such as the national flag or the national emblem, for the furtherance of the prospects of that candidate's election.

(4) The publication by a candidate or his agent or by any other person of any statement of fact which is false, and which he either believes to be false or does not believe to

be true, in relation to the personal character or conduct of any candidate, or in relation to the candidate, or withdrawal from ¹[contest] of any candidate being a statement reasonably calculated to prejudice the prospects of that candidate's election.

(5) The hiring or procuring whether on payment or otherwise of any vehicle or vessel by a candidate or his agent or by any other person for conveyance of any elector (other than the candidate himself, and the members of his family or his agent) to or from any polling station provided in accordance with the rules made under this Act:

Provided that the hiring of a vehicle or vessel by an elector or by several electors at their joint costs for the purpose of conveying him or them to or for any such polling station shall not be deemed to be a corrupt practice under this clause if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power:

Provided further that the use of any public transport vehicle or vessel or any tram, car or railway carriage by an elector at his own cost for the purpose of going to or coming from any such polling station shall not be deemed to be corrupt practice under this clause.

Explanation.- In this clause the expression "vehicle" means any vehicle used or capable of being used for the purpose of road transport whether propelled by mechanical power or otherwise and whether used for drawing other vehicles or otherwise.

(6) The holding of any meeting in which intoxicating liquors are served.

(7) The issuing of any circular, placard or poster having a reference to election which does not bear the name and address of the printer and publisher thereof.

(8) Any other practice which the Government may by Rules, specify to be corrupt practice.

1. *Substituted for the word "contact" by Tamil Nadu Act 2 of 1999.*

261. Transitory provision.- (1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, the Government may, by notification, if necessary, appoint Special Officers to exercise the powers and discharge the functions of the Village Panchayats, the Panchayat Union Councils, or the District Panchayats, as the case may be, until the day on which the first meetings of the Village Panchayats, the Panchayat Union Councils, or the District Panchayats, as the case may be, are held after ordinary elections to the said Panchayats after the commencement of this Act.

¹[(2) The Special Officers appointed under sub-section (1) in respect of the Village Panchayats specified in Schedule V shall hold office upto the 24th day of April, 2004 ²[24th day of October 2004] ³[24th day of April 2005] ⁴[24th day of October 2005] ⁵[24th day of April 2006] ⁶[24th day of October 2006] or for such shorter period as the Government may, by notification, specify in this behalf.]

1. Substituted by Tamil Nadu Act 36 of 2003 w.e.f 17.10.2003.
2. Substituted by Tamil Nadu Act 21 of 2006 w.e.f 23.4.2004.
3. Substituted by Tamil Nadu Act 36 of 2004 w.e.f 23.10.2004.
4. Substituted by Tamil Nadu Act 16 of 2005 w.e.f 25.4.2005.
5. Substituted by Tamil Nadu Act 9 of 2006 w.e.f 25.10.2005.
6. Substituted by Tamil Nadu Act 22 of 2006 w.e.f 25.4.2006.

262. Rules, Notifications and orders to be placed before the Legislative

Assembly.- (1) All Rules, Notifications and orders made or issued under this Act except the notifications issued under Sections 3, 5, 7 read with Section 4, 11, 12, 20, 21 and 32 shall be published in the *Tamil Nadu Government Gazette* and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

Classification	If the tax is levied every half-year (2)				If the tax is levied every year (3)			
	Minimum rate per half-year		Maximum rate per half-year		Minimum rate per year		Maximum rate per year	
Concrete houses, Madras terraced houses, storeyed houses	Rs.P. 0.25	per 9.29 square decimetres of the plinth area.	Rs.P. 0.50	per 9.29 square decimetres of the plinth area.	Rs.P. 0.50	per 9.29 square decimetres of the plinth area.	Rs.P. 1.00	per 9.29 square decimetres of the plinth area.
Tiled houses	0.15	per 9.29 square decimetres of the plinth area	0.30	per 9.29 square decimetres of the plinth area.	0.30	per 9.29 square decimetres of the plinth area.	0.60	per 9.29 square decimetres of the plinth area.
Thatched houses 20 square metres and above.	0.10	per 9.29 square decimetres of the plinth area.	0.20	per 9.29 square decimetres of the plinth area.	0.20	per 9.29 square decimetres of the plinth area.	0.40	per 9.29 square decimetres of the plinth area.
Thatched houses below 20 square metres	0.20	for every 9.29 square metres or part thereof of plinth area	0.50	for every 9.29 square metres or part thereof of plinth area	0.40	for every 9.29 square metres or part thereof of plinth area	1.00	for every 9.29 square metres or part thereof of plinth area

(2) All notifications issued under Sections 3, 5, 7 read with Section 4, 11, 12, 20, 21 and 32 shall be published in the *District Gazette* concerned and unless they are expressed

to come into force on a particular day, shall come into force on the day on which they are so published.

(3) Every, Rule, Notification or Order made or issued by the Government under this Act shall, as soon as possible after it is made or issued, be placed on the table of Legislative Assembly, and if, before the expiry of the session in which it is so placed or the next session, the Legislative Assembly agrees in making any modification in any such Rule, Notification or Order, or the Legislative Assembly agrees that the Rule, Notification or Orders should not be made or issued, the Rule, Notification or Order shall, thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that Rule, Notification or Order.

SCHEDULE – I
[(See Section 172(1))]

Explanation-I.- In respect of buildings which are partly concrete, terraced, tiled or thatched, the rates applicable to the respective categories as above shall be applicable for the portions covered by each kind:

Provided that in respect of buildings the plinth area of which does not exceed 18.58 square metres and which are fully concrete, terraced or tiled, or partly concrete, terraced or tiled, house-tax shall be levied at a flat rate of rupees twenty per half-year.

Explanation-II.- The use of the building may be classified and surcharge shall be levied on the levy of house-tax at the rates specified below:-

Sl.No.	Class of usage	Rate of surcharge
(i)	Purely residential.	Village Panchayats Nil
(ii)	Simple commercial like petty shops and other small commercial establishments.	Village Panchayats 20%
(iii)	Largely commercial, industrial and business establishments, Cinema theatres, Hostels, Lodges, etc.	Village Panchayats 60%

Provided that in respect of buildings used partly as residential and partly as commercial, industrial, etc., purposes the rate of surcharge applicable to the respective categories as above shall be applicable for the portions covered by each class of usage :

Provided further that Educational Institutions (not commercial in nature) exempted from levy of house-tax immediately before the commencement of this Act, shall continue to be exempted under this Act.

SCHEDULE – II *
ORDINARY PENALTIES
[(See Section 245(1))]

Section	Sub-section or clause	Subject	Fine which may be imposed
(1)	(2)	(3)	(4)
128	(1)	Failure to obey requisition to fence off, take down, secure or repair dangerous structure.	Five thousand rupees.
129	(1)	Failure to obey requisition to secure, lop or cut down dangerous trees.	Five hundred rupees.
130	-	Failure to obey requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Two hundred rupees.
131	(1)(a)	Unlawful building of wall or erecting of fence, etc., in or over public road.	Two thousand rupees.
131	(1)(b)	Unlawful making of hole or depositing of matter in or upon public road.	Five hundred rupees
131	(1)(c)	Unlawful quarrying in any place near public road, etc.	Two thousand rupees
131	(1)(d)	Unlawful erection of building over drain	Four thousand rupees.
131	(1)(e)	Planting of trees without permission on any public road or other property vested in Panchayat or Panchayat Union Council.	Two hundred rupees.
131	(1)(f)	Felling etc., without permission of trees growing on public road or other property vested in a Panchayat or on Poramboke land the use of which is regulated by it under Section 134 or Section 135.	Two thousand rupees.
139	-	Failure to close place of public entertainment	Four thousand rupees.
140	-	Sending infected child to school	One hundred rupees

142	-	Failure to give information of small pox.	Fifty rupees.
143	(1)	Failure to obey requisition to fill in, etc., tank or other place dangerous to public health or safety.	Five hundred rupees.
144	(1)	Failure to obey requisition to clear or cleanse, etc., building or land in filthy state or overgrown with noxious vegetation.	Five hundred rupees.
148	(1)	Opening a new private market or continuing to keep open a private market without licence or contrary to licence.	Ten thousand rupees
148	(3)	Levy of fees in private market without a certificate	Two thousand rupees
150	-	Sale or exposure for sale in public or private market of any animal or article without permission	One hundred rupees
151	-	Sale, etc, of articles in public roads or places, after prohibition or without licence or contrary to regulations.	Two hundred rupees
154	(b)	Using any public place or road-side as a landing or halting place or as a cart-stand within prohibited distance.	Two hundred rupees
155	(1)	Opening a private cart-stand or continuing to keep open a private cart-stand without licence or contrary to licence.	Five hundred rupees.
157	(a)	Slaughtering, cutting up or skinning, etc., of animals outside public slaughter-house in contravention of Rules..	One thousand rupees.
157	(b)	Slaughtering of animals for purposes of sale without licence or contrary to licence.	Five hundred rupees.
158	(3)	Unlawful destruction, etc., of number affixed on buildings.	Fifty rupees
158	(4)	Failure to replace number when required to do so.	One hundred rupees.
159	(1)	Using a place for offensive or dangerous trade without licence or contrary to licence	Five thousand rupees

160	-	Unlawful erection of factory, workshop, etc.	One lakh rupees.
236	-	Obstructing a person in the use or enjoyment of a public road, market, well, tank etc.	One thousand rupees.

* Substituted by TamilNadu Act 42 of 2008

SCHEDULE – III **
PENALTIES FOR CONTINUING BREACHES
[(See Section 245(2))]

Section	Sub-section or clause	Subject	Fine which may be imposed
(1)	(2)	(3)	(4)
128	(1)	Failure to obey requisition to fence off, take down, secure or repair dangerous structure.	Five hundred rupees.
129	(1)	Failure to obey requisition to secure, lop or cut down dangerous trees.	One hundred rupees
130	-	Failure to obey requisition to fence building or land or trim, prune or cut hedges and trees, or lower an enclosing wall.	Fifty rupees
131	(1)(a)	Unlawful building of wall or erecting of fence, etc., in or over public road.	Two hundred rupees
131	(1)(b)	Unlawful making of hole or depositing of matter in or upon public road	Fifty rupees
131	(1)(c)	Unlawful quarrying in any place near public road, etc.	Two hundred rupees
131	(1)(d)	Unlawful erection of building over drain	Four hundred rupees.
139	-	Failure to close place of public entertainment	Four hundred rupees.
143	(1)	Failure to obey requisition to fill in, etc., tank or other place dangerous to public health or safety.	One hundred rupees
144	(1)	Failure to obey requisition to clear or cleanse, etc., building or land in filthy state or overgrown with noxious vegetation	One hundred rupees
148	(1)	Keeping open a private market without licence or	One thousand rupees

		contrary to licence	
148	(3)	Levy of fees in private market without certificate	Five hundred rupees
150	-	Sale or exposure for sale in public or private market of animal or article without permission	Twenty rupees
155	(1)	Keeping open a private cart-stand without licence or contrary to licence.	Fifty rupees
159	(1)	Using a place for an offensive or dangerous trade without a licence or contrary to licence	Four hundred rupees
160	-	Unlawful erection of factory, workshop, etc.,	Two thousand rupees

** Substituted by TamilNadu Act 42 of 2008

SCHEDULE – IV
[See Section 257]

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing Industries.
9. Khadi, village and cottage Industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.

22. Market and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family Welfare.
25. Women and child development.
26. Social Welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

**¹[SCHEDULE IV-A
[See Section 253(3A)]]**

PART-A

SI.No.	Name of Village Panchayats
(1)	(2)
1	Yercaud
2	Manjakuttai
3	Vellakkadai
4	Velur
5	Nagalur
6	Semmanatham
7	Valavanthi
8	Thalaisholai
9	Maramangalam

PART-B

Yercaud Panchayat Union]

1. *Substituted by Tamil Nadu Act 44 of 1999.*

**²[SCHEDULE - V
[See Section 261(2)]]**

SI.No.	Name of Village Panchayats
(1)	(2)
1	Keeripatti]
2	³ [Papapatti]

**⁴[SCHEDULE -VI
[See Section 9A(1)]**

Sl.No.	Name of Village Panchayats
(1)	(2)
1	Kottakatchiyendal
2	Nattarmangalam]

**⁵[SCHEDULE -VII
[See Section 9-B(1)]**

Serial Number	Name of Village Panchayats
(1)	(2)
1	Manjakuttai
2	Maramangalam
3	Nagalur
4	Semmanathan
5	Thalaisholai
6	Valavanthi
7	Vellakadai
8	Velur
9	Yercaud]

2. *Substituted by Tamil Nadu Act 36 Of 2003*
3. *Substituted by Tamil Nadu Act 42 of 2003*
4. *Inserted by Tamil Nadu Act 8 of 2002*
5. *Inserted by Tamil Nadu Act 6 of 2005*