NOTIFICATION

No.DNH/SMC/RULES/03/2018/272  Date:09/02/2018

Rules

In exercise of the powers conferred by sub-section (2) of section 300 read with section 158 of the Dadra and Nagar Haveli Municipal Council Regulation, 2004, the Administrator, Dadra and Nagar Haveli, hereby makes the following rules, namely: -

1. Short title and commencement: - (1) These rules may be called the Dadra and Nagar Haveli Municipal Council Writing-off Irrecoverable Tax, Fee and Dues Rules, 2018.

(2) They shall come in to force on the date of their final publication in the Official Gazette.

2. Definition :- In these rules, unless the context otherwise requires: -

(a) “Regulation” means the Dadra and Nagar Haveli Municipal Council Regulation, 2004;

(b) “Section” means section of Regulation; and

(c) words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Regulation.
3. **Resolution under section 158 to contain particulars:** Every resolution to be passed by a Council under the first provision to section 158 approving the writing off of any tax, fee or other sum due to the Council, shall specify:

(a) the amount sought to be written off, the name of person from whom and the period for which it is outstanding;

(b) the process followed by the Council for the recovery of the amount; and

(c) the reasons for which the Council considers that the sum is irrecoverable.

4. **Resolution shall be put before Director:** The Chief Officer shall, within 15 days of passing of resolution under section 158, cause such resolution to be put before the Director, and no such resolution shall come into force unless it is approved by the Government. Provided that if the sum is less than Rs.100, no such approval of Director will be needed.

By order and in the name of the Administrator

Dadra and Nagar Haveli

Dated: 09/02/2018

**Deputy Secretary (UD)**

Dadra and Nagar Haveli,

Silvassa.