

the requisition to the Manager of Publications, Civil Lines, New Delhi, for compliance. Such issues will not be debited against the State Government, but requisitions for the issue of military publications received through the Civil Department and those for the issue of non-military publications required for the Army purposes, received through the Army Department will be complied with by the Manager of Publications, Civil Lines, New Delhi, only on receipt of cash payments from the Department forwarding the requisition.

*Note.*—When a publication is required for the administration of more than one agency subject, the indent for such publication should be sent to the Department issuing the publication which will fix the number of copies that it will supply free of cost with due regard to the importance of the publication and the number of agency subjects for which it is required. This procedure will not apply to the legislative publications including debates which should continue to be obtained through the Administrative Department concerned with the agency subject.

(f) Subject to the exception referred to in the preceding clause, all requisitions for Central Government publications shall be made to the Manager of Publications, Civil Lines, New Delhi, subject to such restrictions as may be imposed by the State Governments.

(g) Central Government publications indented for by the State Government, may, if unused and in good condition, be returned to the Manager of Publications, Civil Lines, New Delhi, who will give credit for the value.

(h) Requisitions for State Government publications will be made by Departments of the Government of India direct on the State Government concerned.

(i) State Governments will be requested to forward such publications direct to the requisitioning department and either debit the cost against the Department by book debit or recover the amount in cash.

(j) When it is necessary to allow free issues to State Governments for propaganda purposes, the number of copies to be so issued will be fixed by the Controller of Printing and Stationery, in consultation with the Director of Publicity.

145. The publications of other State Governments required by Heads of Offices under the Government of Maharashtra may be obtained by them direct from the State Presses on payment out of their contingent grants claiming a discount of 25 per cent, where admissible.

146. Subject to reciprocity, no debits of the cost of priced official publications of the Government of Maharashtra supplied to the Government of India and other State Governments should be raised in cases where the amount of a single voucher does not exceed Re. 0.25. This arrangement will not be applicable to those publications for which an annual subscription is fixed or when a fixed deposit is entertained annually.

### Section XXVII—Rents, Rates and Taxes

#### RENT

147. (a) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable building belonging to the Maharashtra Government was not available for the purpose required.

The certificate of reasonableness of rent should be issued by the Executive Engineer when the building is first hired. The occupying department should watch the fluctuations in the rent in the locality or changes in area or size of the accommodation and consult the Executive Engineer, only if a revised rent certificate is necessary.

[No revised rent certificate is necessary on account of increase in rent equal to the increase in Municipal taxes, provided a certificate from the Municipality regarding the increase in taxes is attached to the bill in which the increased rent is claimed for the first time.]

*Note 1.*—The certificate required under this rule is dispensed with in the case of buildings hired by the Commissioner of Police, Bombay, with the approval of Government for housing the Deputy Commissioner of Police, Bombay.

*Note 2.*—It is not necessary to obtain a certificate from the Executive Engineer regarding reasonableness of rent in respect of requisitioned premises as in the cases compensation is fixed by the Controller of Accommodation, Bombay/The Collectors of District.

(b) This rule does not authorize payments or adjustments between departments.

(c) The responsibility for the recovery of rents from officers of Civil employ occupying public building ordinarily rests with the Building and Communications Department/Irrigation and Power Department but in exceptional cases, where the cost of a building has been treated as a Civil Charge. The Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars. The Director of Agriculture, the Director of Prohibition and Excise, the Director of Industries and the Collector of Poona should submit to the Accountant General by the 15th of May every year a return showing buildings constructed and maintained as residences. The return should include buildings whether rent-free or not and should be compiled in Form No. 10 to be obtained from the Manager, Yeravda Prison Press.

In regard to buildings in charge of and maintained by the Forest Department a register of all buildings whether residential or non-residential should be printed for each Circle separately in B. and C. D. Form No. 133 with such modifications as may be necessary. Additions and alterations, if any, to the register should be made by issuing slips once at the end of each financial year. The register should be reprinted every five years or so, the exact period of interval after which it should be reprinted being left to the discretion of the Chief Conservator of Forests.

*Note 1.*—Government may delegate to Heads of Departments, and the Chief Justice of the High Court, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of Rs. 144 per annum each case subject to the condition specified above. Heads of Departments possess in addition to these powers, powers to sanction house rent for ordinary office accommodation within the following limits in each case, subject to the remarks in the last column against serial No. 24 of section I of the Manual of Financial Powers.

When the accommodation is provided in separate building Rs. 150 a month.

When the accommodation is provided in a building partly used as a private residence. } One-half of the total rent subject to maximum of Rs. 100 a month.

The power to sanction within the limits of budget provision or by reappropriation of funds within the same primary unit "Contingencies" payment of rent on lands and building leased for purposes other than accommodating for office up to a limit of Rs. 50 per mensem in each case, has been delegated to the Inspector-General of Police (*vide* paragraph 108 of the Bombay Police Manual, 1950, Volume II).

*Note 2.*—The following certificate should be attached to each contingent bill on which claim for rent, electricity and other connected charges in respect of private buildings hired by Government partly for accommodating Government offices and partly for residential purposes is paid. This certificate will be in addition to the one prescribed in rule 147 et. seq. of these Rules.

"Certified that the amount drawn on account of rent, rates and taxes in Contingent Bill No. .... dated the ..... was actually paid to the parties concerned no portion of this expenditure is recoverable from any source. and ..... portion of the expenditure recoverable from the Government servant mentioned below has been recovered.

*Note 3.*—Certified that the amount drawn on account of electricity charges in Contingent Bill No. .... dated the ..... does not include charges on account of the Electricity Duty.

## TAXES, MUNICIPAL AND CANTONMENT

148. (a) As a general rule, municipal rates and taxes on non-residential buildings paid by or passed on to, a department occupying the whole or part of the building are charged to contingencies of the Departments concerned. Where, however, the whole or part of the tax is paid by the Buildings and Communications Department/Irrigation and Power Department or by a Civil Department as the department in administrative control of the buildings, the payments may be charged to the maintenance estimates of the buildings concerned.

(b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying departments, shall be debited to "71-Miscellaneous—Rents, Rates and Taxes".

(c) Taxes on residential buildings, if payable by Government, whether the buildings are under the administrative control of the Buildings and Communications Department/Irrigation and Power Department or any other Civil Department, are charged to the maintenance estimates of the buildings concerned.

*Note 1.*—In the case of buildings occupied by the Head of Government arrangement should be made by the Buildings and Communications Department/Irrigation and Power Department for the payment of Municipal rates and taxes which should be charged to the sanctioned grants under fund head "50-Public Works—State Repairs—C. B. Charged".

*Note 2.*—In cases where the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant is paid by a Department other than the Department in administrative control of the building, the charge may be treated as contingent expenditure of the paying Department.

(d) The rules regulating the payment of municipal rates and taxes on buildings in the occupation of the Government Departments or of Government servants are as under:—

I. *Taxes on buildings other than residential buildings.*—(1) If the building is in the occupation of a single department, the taxes should be paid by that Department.

(2) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid in the first instance by the department in the administrative control of the buildings or by the department nominated by Government in this behalf as the case may be. When one of the several departments occupying a building or buildings assessed to lump sum taxes is a commercial department a portion of the taxes calculated *pro rata* in proportion to the accommodation actually occupied by that Department should be passed on to the commercial department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department, but if it relates to more than one non-commercial department occupying the rest of the building it should not be passed on.

*Note 1.*—Before payment is made by department which is not in occupation of the entire building concerned, or, if payment cannot be delayed, as soon after payment as possible, an acceptance should be obtained from every department which is in occupation of any portion of it.

*Note 2.*—No municipal taxes are payable on public buildings situated in cantonments.

II. *Taxes on buildings occupied as residences.*—(1) Taxes other than those for specific services mentioned in Note 2 below rule 846 in the Bombay Civil Services Rules are levied on the owner and should be treated as part of the rent proper. Thus if a building is occupied by a Government servant who pays rent for it, the amount due from him for rent plus these owners' taxes should be limited to 10 per cent-of his emoluments. If a building is occupied by a Government servant rent-free, no part of these owner's taxes should be recovered from him.

As regards taxes for specific services mentioned in Note 2 below rule 846 in ombay Civil Services Rules which are recoverable from tenants the following should be observed:—

(i) Such taxes must be paid by all Government servants, even those occupying government buildings without payment of rent unless exempted by some general order or by specific sanction of Government [vide (ii) and (iii) below].

(ii) Government servants on emoluments not exceeding Rs. 150 per mensem are exempted from payment of such taxes (whether the amount is based on the actual or on the actual amount of service rendered).

(iii) In the case of Government servants on emoluments exceeding Rs. 150 per mensem who by reason of the nature of the duties occupy more expensive residences than they would occupy, if they were left to make their own arrangements, the recovery of the amount of such taxes, if they have been based on the rental value of the house, should be limited to that which would be payable on rental equal to 10 per cent of the emoluments of the Government servant. If, owing to changes of Government servants, there is likely to be difficulty in recovery, a lump sum should be fixed for recovery in the case of each residence based on the above general principles.

(4) In cases in which such taxes payable to the Municipality in respect of a building are to be borne partly by the Government servant occupying the building and partly by Government, or when it is customary for Government to pay such taxes in the first instance from general revenues and to recover them subsequently from Government servants occupying the buildings, the taxes will be paid in full by Government in the first instance and the amount payable by the Government servant should be recovered from him by Government.

I. *Method of payment.*—Payment of taxes on Government buildings by Government Departments to local funds should be made by book adjustment or in cash according as the local authority concerned does or does not bank with a Government treasury.

V. *Certificate to accompany payment.*—(1) Charges for municipal taxes in respect of buildings which are borne on the books of the Buildings and Communications Department/Irrigation and Power Department should be supported by certificate from the Buildings and Communications Department/Irrigation and Power Department Divisional Officer concerned in which he states either that he accepts the assessment, or if he considers any assessment to be excessive, that all arrangements have been or are being taken to secure its reduction. In respect of other government buildings, the certificate should be given by the departmental officer concerned.

*Note.*—Municipal house tax will be passed under the Executive Engineer's certificate and without his Government sanction (1) when rent has been sanctioned, (2) when the building belongs to Government. The same rule also applies to water and halalkhor taxes. Where water is charged by measurement and does not depend in any way on the assessment or the valuation of the premises a certificate from the Executive Engineer is not necessary. All that is required is the sanction of Government in the Department concerned to the water connection for the building in question being included in the list of Government water connections. The Head of the Office applying the building should, however, in such cases certify that he has checked the quantity of water supplied and found it correct. A similar certificate should be furnished on account of halalkhor tax when the charge is founded on service rendered. If it is desired to challenge the assessment at which the total charge is calculated, the officer concerned should take the opinion of the Executive Engineer.

(2) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary municipal law.

Recourse to the special provisions of Act XI of 1881 may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary, settlement with the local authority, of a case in which the property to be assessed is, from

its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

#### LOCAL TAXES FOR SPECIFIC SERVICES

149. In respect of residences or buildings leased or constructed by Government in which the buildings provide both residential and office accommodation or in cases where more than one tenant is housed in the same residence or building, charges on account of local taxes for specific services rendered by local bodies should, unless otherwise directed be recovered from all occupants on the basis indicated below:—

##### A—Electric charges

(1) If meters have already been installed, the charges should be calculated on the number of units consumed each month as indicated by the meters.

(2) If no meters have been installed, the charges should be recovered on the rental basis.

##### B—Water-supply and conservancy charges

(1) If the charges are determined by the local body concerned on the rental basis, they should be recovered on the rental basis.

(2) If the charges are determined by the local body concerned on the actual amount of service rendered they should be recovered as follows:—

(a) *Water charges.*—(i) If meters have already been installed, the charges should be calculated on the number of units consumed each month as indicated by the meters;

(ii) If no meters have been installed, the Head of the Office in consultation with the Executive Engineer concerned should determine the water charges on the size of the pipe connections. In case of difference of opinion between these two officers, the matter should be referred to Government for orders.

(b) *Conservancy charges.*—The Head of the Office in consultation with the Executive Engineer concerned should fix these charges, and in case of difference of opinion between these two officers, the matter should be referred to Government for orders.

150. In respect of residences, for which electric, water-supply and conservancy arrangements are provided by Government, the taxes for specific services should be recovered from all occupants as indicated below:—

##### A—Electric charges

(1) If meters have already been installed, the charges should be calculated on the number of units consumed each month as indicated by the meters.

(2) If no meters have been installed, the charges should be recovered on the rental basis.