



**GOVERNMENT OF ASSAM
PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT
DISPUR ::: GUWAHATI-6**

**ORDERS BY THE GOVERNOR
NOTIFICATION**

File No. ECF-637392/2

In exercise of the powers conferred by Section 141 of the Assam Panchayat Act, 1994, the Governor of Assam is hereby pleased to make the following Rules further to amend the Assam Panchayat (Financial) Rules, 2002, hereinafter referred to as the Principal Rules in the manner hereinafter appearing, namely:-

Short title and Commencement 1. (1) These Rules may be called the Assam Panchayat (Financial) (Amendment) Rules, 2025.

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

Amendment of Rule 36 2. In the Principal Rules, in Rule 36,

(i) for Sub-Rule (1), the following shall be substituted, namely:-

“(1) The Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat, as the case may be, may itself accord the approval to carry out any work, the estimated cost of which does not exceed Rs.5,00,000.00 (Five Lakhs) out of its own fund in respect of Zilla Parishad and Rs.2,00,000.00 (Two Lakhs) in respect of Anchalik Panchayat and Rs.1,00,000.00 (One Lakh) in respect of Gaon Panchayat. For construction works, Zilla Parishad, Anchalik Panchayat or Gaon Panchayat are required to obtain technical approval from the technical wing of the respective Zilla Parishad. But all the Panchayats, i.e., Zilla Parishad, Anchalik Panchayat and Gaon Panchayat shall prepare a detailed plan and estimate including site plan in the form used by the Public Works Department of the Government.”

(ii) for Sub-Rule (2), the following shall be substituted, namely:-

“(2) The Technical approval for the plan and estimate as prepared in respect of every work, the estimated cost of which is above Rs. 5,00,000.00 (five Lakhs), Rs.2,00,000.00 (Two Lakhs), Rs.1,00,000.00 (One Lakh) in respect of Zilla Parishad, Anchalik Panchayat, Gaon Panchayat as the case may be, shall be obtained from the concerned department, i.e., Public Works Department in case of construction of buildings, roads and culverts etc., from Irrigation Department in the matter of irrigation works and Public Health Engineering Department in case of construction of drinking water supply works by the Chief Executive Officer in respect of Zilla Parishad, Executive Officer in respect of Anchalik Panchayat and the Secretary in respect of Gaon Panchayat:

Provided further that for the works the estimated cost of which is less than Rs.1,00,000.00 (One lakh) no technical approval is required, provided the estimate is prepared by a technical person.”

(iii) for sub-rule (4), the following shall be substituted, namely:-

“(4) On receipt of the technical approval in respect of any project the estimated cost of which is above Rs.1,00,000.00 (One Lakh) and the plan and estimates in respect of the project the estimated cost of which is below Rs.1,00,000.00 (One lakh) , the Secretary in respect of the Gaon Panchayat and the Executive Officer in respect of the Anchalik Panchayat and the Chief Executive Officer in respect of the Zilla Parishad shall submit the same at a meeting of the respective panchayat for the approval, which shall be recorded in the proceeding Bill:

Provided that before the projects are placed in a meeting of the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be the project shall have the recommendation of the concerned Standing Committee or Committees as per Section 22 in respect of the Gaon Panchayat and as per Section 52 in respect of Anchalik Panchayat and as per Section 81 in respect of Zilla Parishad.”

Amendment of 3.
Rule 41

In the Principal Rules, in Rule 41,

(i) in Sub-Rule (2), for clause (b), the following shall be substituted, namely:-

“(b) Tax on Trades namely, Foreign liquor and Country liquor shops, Educational Institutions, Health Establishments, Brick Kilns, Mobile Tower, Petrol Pump, Timber Saw Mill, Godown and other pollutant industries and any other levied under any provision of this Act or under any enactment for the time being in force shall be included in the Bye-Laws prepared by the Gaon Panchayats.”

(ii) in Sub-Rule (3), after clause (e), the following clause (f) shall be inserted, namely:-

“(f) The owner of each shop and vendors located in the Private Market shall be levied with a tax individually against each shop he owns in the market after assessment of tax and the same shall be included in the Bye-Laws prepared by the Gaon Panchayats.”

Amendment of 4.
Rule 47

In the Principal Rules, in Rule 47,

for Sub-Rule (1), the following shall be substituted, namely:-

1)

1) “(1) Such hats or ferries or fisheries or pounds as are vested in or placed under the control and administration of the Panchayat under Sections 105,106,107,108 and 109 of the Act shall be settled by inviting sealed tenders affixing court fee stamp for such amount not exceeding 10% of the average settled value of the last three years for the respective hats, ferries, fisheries, pounds etc. and the earnest money shall not be below two percent of the minimum bid value for sale and settlement of the right to collect the authorized fees in respect of the hats, ferries, fisheries, pounds etc. for a period coinciding with one Panchayat Financial Year.Earnest money so received shall be entered in a Register in FORM No. 12.”

in Sub-Rule (11), for clause (i) the following shall be substituted, namely:-

“(i) with the Panchayat full settlement amount quoted in his tender. This amount shall be recorded in the Register in FORM No.12 A and accept a duty stamped lease in a Form as specified in Annexure-B of the Schedule of these Rules.”

after Sub-Rule (18), the following sub-rules (19) and (20) shall be inserted, namely:-

“(19) Before the start of the financial year of the Panchayat, every Gaon Panchayat shall assess the private hats and ghats used for business purposes under their respective jurisdiction and prepare a list which shall further be intimated to the Government through the Zilla Parishad:

Provided that the Gaon Panchayat shall fix a rate on each private hat and ghat used for business purposes on the basis of number of rooms or shops and volume of passengers using the ghats and the same shall be included in the Bye-Laws prepared by the Gaon Panchayats.

- (20)
- (i) Tax shall be levied annually or biannually from regular vendors, traders, hawkers only.
 - (ii) No tax shall be collected from the villagers who come to sell the petty household produces like dairy products, vegetables, and agricultural products like betel nuts and betel-vines (tamol-paan) .
 - (iii) The Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad shall settle the hat where the amenities such as toilets, drinking water, market shed are created by these institutions.
 - (iv) The markets which are running in the open field or road side where there are no facilities provided by the Gaon Panchayat or Anchalik Panchayat or Zilla Parishad shall not be settled, but big markets such as cattle markets, furniture markets and similar such markets of a value more than Rs.10 Lakhs shall not fall under this condition.
 - (v) The Gaon Panchayat or Anchalik Panchayat or Zilla Parishad concerned shall provide amenities like toilets, drinking water etc. for the markets settled by them and the lessee shall be responsible for cleanliness as well as solid waste management of the markets.
 - (vi) For the assets settled at Gaon Panchayat, the lessee shall be from the concerned Gaon Panchayat localities.
 - (vii) Each lessee shall furnish a police verification report from the local police station stating his antecedents while submitting the bids for settlement of the hats or ghats or fisheries or pounds etc.
 - (viii) No settlement of hats or ghats or fisheries or pounds etc. shall be awarded to a lessee who is involved in any kind of heinous

crimes, extortion etc.

Substitution of the word District Commissioner and Sub Divisional Officer 5. In the Principal Rules, the words 'Deputy Commissioner' and 'Sub Divisional Officer' wherever they occur the words 'District Commissioner' and 'Officers as authorized by District Commissioner' respectively shall be substituted.

Amendment of Form 12 6. In the Principal Rules, for Form 12, the following shall be substituted, namely:-

**FORM NO. 12
(SUB-RULE (5) OF RULE-38)
REGISTER FOR EARNEST MONEY**

Sl. No	Date of receipt	Nature of deposit with No and date	Amount	Purpose	Signature of the Concerned Officer	Signature of the Concerned Officer relating deposit	Remarks
1	2	3	4	5	6	7	8

Insertion of Form 12 A 7. In the Principal Rules, after Form 12, the following new Form 12A shall be inserted, namely:-

**FORM NO. 12A
(SUB-RULE (11) OF RULE-47)
REGISTER FOR SETTLEMENT AMOUNT**

Sl. No	Date of receipt	Nature of deposit with No and date	Amount	Purpose	Signature of the Concerned Officer	Signature of the Concerned Officer relating deposit	Remarks
1	2	3	4	5	6	7	8

Digitally signed by
JOHN BERCHMANS EKKA
Date: 02-04-2025
17:46:01

(Dr. J.B.Ekka, IAS)

Additional Chief Secretary to the Govt. of Assam
Panchayat & Rural Development Department

Memo No.ECF-637392/2-A

Copy to:

1. PPS to the Hon'ble Chief Minister, Assam, Janata Bhawan, Dispur, Ghy-06 for kind appraisal of the Hon'ble Chief Minister.
2. P.S. to the Hon'ble Minister, Panchayat & Rural Development, Dispur, Guwahati-6 for kind appraisal of Hon'ble Minister.
3. The Secretary (Co-ordination) to the Chief Secretary, Assam, Janata Bhawan, Dispur, Ghy-06 for kind appraisal of Hon'ble Chief Secretary.
4. The Secretary, Assam State Election Commission, Panjabari, Ghy-37 for information.
5. The Commissioner & Secretary to the Govt. of Assam, General Administration Department, Janata Bhawan, Dispur, Ghy-06.
6. The Commissioner, Panchayat & Rural Development, Panjabari, Juripar, Ghy-37 for information and necessary action.
7. P.S. to the Senior most Secretary to the Govt. of Assam, All Departments, Janata Bhawan, Dispur, Ghy-06.
8. All District Commissioners, Assam.
9. The Director, State Institute of Panchayat and Rural Development, Khanapara, Ghy-22.
10. All Chief Executive Officers, Zilla Parishad, Assam.
11. The Co-District Commissioners, All Co-Districts, Assam.
12. All Block Development Officers, Assam.
13. The Director, Assam Govt. Press. Bamunimaidam, Guwahati-21 for publication of the Notification in the next issue of the Assam Gazette and to submit 200 (Two hundred) copies of the said Notification to this Department.
14. Content Manager, Panchayat & Rural Development (A) Department, Dispur.

Digitally signed by
DIPEN CHANDRA PHUKAN
Date: 02-04-2025
17:52:05

Deputy Secretary to the Govt. of Assam
Panchayat and Rural Development Deptt.