

**THE BOMBAY VILLAGE PANCHAYAT
MANUAL**

CHUNILAL D. BARFIVALA

1945

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VILLAGE PANCHAYAT MANUAL

AN ANALYTICAL STUDY

OF

THE BOMBAY VILLAGE PANCHAYATS ACT

ACT VI OF 1933

(AS MODIFIED UPTODATE)

AND

THE RULES AND GOVERNMENT RESOLUTIONS
AND NOTIFICATIONS ISSUED THEREUNDER

BY

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PREFACE

It has been my experience that the students of the L.S.G.D. classes whom I have been teaching the law and administration of Village Panchayats for over 15 years and candidates at the Departmental Examinations for Secretaries of Village Panchayats and for Local Board Accountants and Clerks and the Officials of District Local Boards who have been constantly referring their difficulties to the Local Self-Government Institute and lastly the research students who seek the Institute's advice for a comparative study of the Panchayat systems have all found the analytical method adopted in this Manual as best suited for an intelligent, coherent and comprehensive understanding of the subject. I have little doubt that the method of treatment adopted will be helpful to a wider public. This mode of presentation has an inherent drawback, if we may so call it, namely, that some matters have got to be repeated in two or more places. I should however consider this apparent drawback to be a positive advantage for a comprehensive and intensive study of *each* phase of this important piece of legislation.

The following special features of this study may be briefly noted.

1. Provisions of the Village Panchayat Act and the Rules made thereunder and Government Resolutions and Notifications issued from time to time have been *analysed, recast and regrouped*, with a view to a better understanding of the law and procedure relating to Village Panchayats.

2. *Considerable matter has been added* to Part II of this Manual which relates to Village Benches. Important legal maxims have been cited, explained and illustrated; relevant provisions of the Penal Code are fully reproduced, analysed, and comprehensive explanatory notes are given. Legal procedures have been chronologically given, tabulated and explained. Important provisions of the Evidence Act have been given in a special Appendix. Judicial portion of the study has been presented in the form of several charts prepared with the special object of making the subject helpful and intelligible to the judicial clerk and the Village Bench.

3. All points bearing on every topic have been grouped under appropriate *main-heads* and *sub-heads*.

4. Printing *types* of different sizes and varieties have been used to lay varying emphases. Enumerations and classifications with Algebraical, Romanic and Arabic numerals and different varieties of brackets have all been used to render as much visual aid to the mental study as possible.

5. Wherever *procedure* had to be described, every step has been clearly stated and chronologically given with a view that no step may be missed.

6. *Duties of office bearers*, e.g. Secretaries and Sarpanchas, have been collected together and classified and enumerated under appropriate heads, e.g. Sarpanch's duties regarding meetings, his executive powers, his powers and duties regarding finance and accounts etc.

7. Considerable thought has been given to the framing of numerous *Charts and Tables*. They relate to all the important topics comprised in the Panchayat Law. There are charts for the constitution of Panchayats and Benches, for administrative, financial and judicial duties of Panchayats, for all taxation and judicial proceedings. In fact, study of every topic of importance has been facilitated by this chart-cum-table method.

8. An exhaustive seven columnar table (vide pages 74 to 81) has been framed scanning every section of the Act and revealing under classified heads "Relation of Village Panchayats with the Government authorities and with the District Local Boards". This table is expected to be a valuable guide not only to the Panchayats but also to the offices of the Mamlatdars, Collectors and District Local Boards.

9. All the 'Forms' prescribed by Government and required to be maintained by the Panchayats and Village Benches have been reproduced in a manner most convenient for ready reference or for separate pasting on boards.

10. Throughout the work, *adjectival or qualifying phrases* and sentences have been put in opposition to the words they limit, by appropriate brackets and hyphens. This will assist proper interpretation of different sections.

11. Considerable labour has been expended on the preparation of the *Index*. The fact that the sections and rules have been regrouped necessitated this particular index to enable ready reference.

It may not be quite inappropriate if I indulge in a few remarks suggested by the working of the Panchayats during the last three or four years. I refer to four principal matters only which may have to be reviewed by the legislature if the experience of these few years affords a correct guide.

The legislature responsible for the Village Panchayat Amendment Act 18 of 1939 introduced four new factors and attempted to frame the legal machinery to carry them out. This four-fold policy related to four compulsions viz., (1) Compulsory formation of Panchayats, (2) Compulsory bestowal of judicial powers on Village Benches carved out of these Panchayats, (3) Compulsory engagement by Panchayats of Secretaries appointed by Government as Panchayats' principal executives and judicial clerks, and (4) Compulsory house-tax.

The legislature, when it substituted section 4 of the Bombay Village Panchayat Amendment Act, 1939, for the original Section 3 of the Act of 1933, laid down a new policy to the effect that the executive machinery of Government should have no option but to establish a Panchayat in every local area which had a population of not less than 2,000. In furtherance of the same policy of compulsory Panchayats, section 4 of the Act of 1933 was substituted by section 6 of the Amendment Act of 1939, which furnished a remedy for the formation of Panchayats, where the inhabitants failed to elect members, by authorising the District Local Boards concerned to nominate persons thereto. A further step was taken to provide the Collectors of the concerned Districts with power to nominate members in those cases where District Local Boards failed to exercise this power. It was presumed that the legal machinery so framed left no loop-hole for avoiding formation of Panchayats in villages having the prescribed population. It was expected, on the one hand, that the executive machinery of the Provincial Government would carry out this policy, and on the other hand, that the inhabitants of the local areas declared to be 'villages' would come forward for elections, or at any rate some persons would be found in these 'villages', ready and willing to be nominated, either by District Local Boards or by Collectors. Clogs have been disclosed in the working of both the wheels. It must be said to the credit of the executive machinery that they have generally endeavoured to implement the policy of the legislature, though the legislature has ceased to function. War conditions, however, have exerted tremendous pressure on the Government machinery and instructions appear to have been issued by the Secretary to Government, General Department, to the Collectors to the effect that during war time Collectors should not proceed to constitute Panchayats merely because population of particular localities was 2,000, unless there was in evidence a genuine desire on the part of the villages to work the Panchayats. This appears to be a direct avoidance of statutory obligation on the part of Government and it is hoped that the Government will withdraw these instructions as early as possible. The expectation that the village people would come forward for elections or nominations has not been fully realised. Cases are reported where no person offered himself for elections or agreed to be nominated. Even after nominations, people have sometimes declined to work the Panchayats on account of local opposition. If the principal object of establishing Panchayats in all major villages could thus

be thwarted, there is every possibility of meeting with greater opposition in minor villages to which the legislature would like the system to be extended. Those of our countrymen, therefore, who believe in the policy of "a Panchayat for every village", should apply their minds to the problem of discovering the best method of dissolving this opposition. It would appear that the policy of providing every village with a local governmental unit of a democratic framework with sources of revenue sufficient to meet its primary needs and² endowed with jurisdiction embracing all subjects which affect the day to day village life—is a sound one from whatever point one may view it. Village life today is dormant, static, nay, stagnant. It will not pulsate with vigour without a live Local Self-Governing unit. Constituted as the Panchayats are today, there is little for the villagers to enthuse over, little for the legislature to be proud of. Let there be an expert diagnosis of the root causes underlying this opposition or apathy. This is hardly the place for a dissertation on the subject. A few remarks may be hazarded. No dogmatic adherence to any theories should come in the way of fostering the growth of Village Panchayats. If compulsory house-tax is coming in the way I would let it go howsoever much I may consider its imposition essential. If part of land revenue has to be foregone for the benefit of the Panchayats, let not Government hesitate to release it. If necessary, let us also give up theorising, at least in the initial stage, that Village Panchayats must not be only spending units, but must be taxing units as well. Did we not have non-taxing Notified Area Committees? Are not our School Boards merely spending units? Let us imitate the methods of supplementing Panchayat resources adopted in progressive Indian States like Baroda and Mysore. These States have many lessons to teach us. This is but one of them. Let us give a good-bye to the schemes of 'Rural Development thrust from above'. Let much of the money spent on such schemes be handed over to these Panchayats if that will make them work. In short, I would not mind if all these modern pets were disowned, only if we could revive *corporate village life* by diverting all our energies and funds towards this single object.

When I plead for the revival of corporate village life I do not mean that these Village Corporate bodies should necessarily exercise all the powers which a modern Municipality in a rural area is supposed to exercise, though I would legally provide them with powers to exercise all these and many additional functions. I would not pass an adverse judgment on them even if some of them performed only judicial functions neglecting their administrative duties as many of the Panchayats are reported to be doing in the Punjab. *What I want in the first instance is the re-formation of a habit of acting together in a body and creating an esprit de corps.* This is the first essential condition which we must all try to see fulfilled if the Villages are to be uplifted. All other loose talks of village uplift sound hollow.

As regards the judicial powers there has been so far very little experience gained to enable us to appraise the value of the progress made. What little experience we have, has failed to substantiate those misgivings which some people entertained regarding the wisdom of conferring these powers on Village Panchayats. Experience in the Punjab should encourage us to rely upon the proper exercise of these powers by the Panchayats. Attempt has been made in this Manual to give as much assistance as possible for due understanding of the provisions regarding the exercise of judicial powers. General principles of Criminal jurisdiction, procedural charts for suits and cases, relevant extracts from the Penal Code with explanations and illustrations and relevant sections of the Evidence Act which are added to Part II, will, it is hoped, render this difficult part easily intelligible:

Provisions of the Act relating to the position of the Panchayat's Secretary have given rise to greater controversy. With a view to avoid appointments

being made on party or communal considerations, and to give the Panchayats independent, competent and trained principal executives, the Provincial Government, despite tremendous opposition, reserved to itself the right of appointing Secretaries to the Village Panchayats. Most of the Secretaries appointed by the Provincial Government are neither competent nor adequately trained. They are indeed 'independent'! Many of them are jammed between three authorities all of whom claim them as their servants. In order as it were to compensate for this loss of the privilege of appointing one's own Secretary, Government have been pleased to make a grant-in-aid towards the salaries of these Secretaries. This rather undemocratic measure has caused considerable dissatisfaction, and sooner or later Government will have to forego the power of appointing Secretaries. Considerable confusion has also prevailed over the question of the correct legal position of the Secretary. All throughout the discussion in the legislature several members assumed that the Secretary was going to be a Government servant, despite the fact that the Minister in charge of the Bill made a *categorical* statement that the Secretary was not going to be a Government servant. Officials of local bodies generally assumed, and the Collectors acted, as if the Secretary was a Government servant. It was only recently that the matter was referred to the Legal Remembrancer, and that officer opined that the Secretary was not a Government officer. The only power that Government possessed was that of appointing him. Government's power of removing him was restricted only to the cases mentioned in section 33(2) of the Act. Exercise by Collectors of powers to transfer secretaries, without the consent of the Panchayats concerned, has been held to be irregular. There is confusion yet prevailing regarding the authority entitled to take surety bonds from the Secretaries. Government have opined that the D.L.B.s are the proper authorities in whose favour such bonds should be taken. Legality of this dictum is open to doubt. Apart from all these technicalities of law, the whole position requires to be reviewed: Is it a wise policy to retain the appointment in the hands of Government and to resort to a Government grant-in-aid system to meet the salary of the Secretary? Is it expected that within a measurable distance of time, these Panchayats will be able to pay these salaries from the Village funds? Have not the Government found the present system cumbrous and ineffective? Would it, or would it not, be desirable to leave the appointment to the Village Panchayat and the Standing Committee of the District Local Boards, as in the Act of 1933? These questions call for early solution.

Compulsory levy of the house-tax, has also caused a lot of trouble. It has prevented establishment or working of Panchayats in several cases. It would also appear that legal provisions are defective in many respects. It may, for example, also be asked as to what can be done if a Village Panchayat neglects to levy the house-tax? Are there remedies short of dissolution or abolition of the Panchayat concerned? Once dissolved or abolished there will be, nine to ten, no chance of restoration or reconstitution of the same.

There are numerous small matters where the Act and the Rules will require amendments. I do not propose to refer to them here.

Panchas are, as a rule, ignorant of the English language. In order to extend the benefit of this study to them, it is proposed to publish translations of this book in the Marathi, Gujarati and Kanarese languages. Greater portion of the translation work has been completed, but the printing difficulties are yet to be overcome.

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Local Self-Government Institute,
11, Elphinstone Circle, Fort,
Bombay. 1st January 1945.

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S. 108 (1-b)

Principles in connection with Reservation of seats. [Government Resolution No. S. 174/9 of 11-3-40.]

RR. 1 and 2 Pages 9, 10. (Other rules not given.)

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S. 108 (1-q) Not framed.

S. 108 (1-r) Not framed.

S. 108 (1-s) See Rules under S. 108 (1-m and s)

ERRATTA

Page	Line	For	Read
1	14	(Sec. I Title)	(Sec. 1, Title)
1	17	<i>the City of Bombay</i>	the City of Bombay. (Sec. 2)
5	17	such local comprises	such local area comprises
8	12	[Sec. 108 (1)-(c), Rule 9]	[Sec. 108 (1-c), Rule 2 (9)]
8	18	Act, 1923.	Act, 1923. [Sec. 7(2)]
8	29	(II) MEMBERS.	(2) MEMBERS.
9	9	District Local Board.	District Local Board. [Sec. 6 (1)]
9	35	[S. 108 (1-c), Rule (4)]	[S. 108 (1-c), Rule 2 (4)]
11	3	summarised.	summarised. [S. 7 (2), 108 (1-c)]
14	4	[Sec. III (1)]	[Sec. 111 (1)]
14	18	[Sec. III (2)]	[Sec. 111 (2)]
14	24	[Sec. III (2)]	[Sec. 111 (2)]
14	26	[Sec. III (3)]	[Sec. 111 (3)]
14	33	[Sec. III (4)]	[Sec. 111 (4)]
21	1	CHART No. II	CHART II
22	8	Deputy Sarpanch.	Deputy Sarpanch. (S. 20)
22	After line 11, add '(S. 13)'		
26	24	[S. 104]	[Sec. 104 A]
30	34	OTHER STAFF.	(b) OTHER STAFF.
31	At the bottom of the page, add '[Continued on page 33.]'		
32	1	CHART No. III	CHART III
33	At the top of the page, add 'Continued from page 31.]'		
34	1	CHART No. IV	CHART IV
38	38	OR	AND
39	30	prepared an assessment	prepared (as soon as possible after publication of Rules and Notice, and in any case not later than the 1st of December following) an assessment
39	33	or	and
39	after line 38 and before line 39, add—		(2) When the tax is assessed on the annual letting value, a sum equal to 10 per cent of the said valuation shall be deducted therefrom in lieu of all allowance for repair or on any other account whatsoever.
40	28	list,	list; provided
43	40	(l-m)	(l-m)
49	30	ending on	ending (beginning?) on
51	11		
51	43	(l-n)	(l-n)
52	37	(l-n)	(l-n)
55	4, Col. 2	per day.	(for the period of the fair or festival.)
59	12	0-0-6	0-1-0
67	15	(2) MONTHLY RETURN.	(2) STATEMENT OF RE-APPROPRIATIONS.
67	34	PRESCRIBED DATE	PRESCRIBED DATE (1st JUNE)
69	1	CHART No. V	CHART V
69	1	VILLAGE PANCHAYAT FUND	VILLAGE FUND
69	3	TAXES OR FEES	TAXES AND FEES
69	line 2 under the head Compulsory	owners and	owners or
69	6, under the head OTHER SOURCES :	} by Government dust, dung	by the Provincial Government dust, dirt, dung
69	item (3)		
69	16	item (9)	
82	6th line from the bottom.	Chapter III.	Chapter II.
82	4th line from the bottom.	Chapter IV.	Chapter III.

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S. 108 (l-q) Not framed.

S. 108 (l-r) Not framed.

S. 108 (l-s) See Rules under S. 108 (l-m and s)

ERRATA

Page	Line	For	Read
1	14	(Sec. 1 Title)	(Sec. 1, Title)
1	17	<i>the City of Bombay</i>	the City of Bombay. (Sec. 2)
5	17	such local comprises	such local area comprises
8	12	[Sec. 108 (1)-(c), Rule 9]	[Sec. 108 (1-c), Rule 2 (9)]
8	18	Act, 1923.	Act, 1923. [Sec. 72]
8	29	(1) MEMBERS.	(2) MEMBERS.
9	9	District Local Board.	District Local Board. [Sec. 6 (1)]
9	35	[S. 108 (1-c), Rule (4)]	[S. 108 (1-c), Rule 2 (4)]
11	3	summarised.	summarised. [S. 7 (2), 108 (1-c)]
14	4	[Sec. III (1)]	[Sec. 111 (1)]
14	18	[Sec. III (2)]	[Sec. 111 (2)]
14	24	[Sec. III (2)]	[Sec. 111 (2)]
14	26	[Sec. III (3)]	[Sec. 111 (3)]
14	33	[Sec. III (4)]	[Sec. 111 (4)]
21	1	CHART No. II	CHART II
22	8	Deputy Sarpanch.	Deputy Sarpanch. (S. 20)
22		After line 11, add '(S. 13)'	
26	24	[S. 104]	[Sec. 104 A]
30	34	OTHER STAFF.	(b) OTHER STAFF.
31		At the bottom of the page, add ' <i>Continued on page 33.</i> '	
32	1	CHART No. III	CHART III
33		At the top of the page, add ' <i>Continued from page 31.</i> '	
34	1	CHART No. IV	CHART IV
38	38	OR	AND
39	30	prepared an assessment	prepared (as soon as possible after publication of Rules and Notice, and in any case not later than the 1st of December following) an assessment
39	33	or	and
39		after line 38 and before line 39, add—	(2) When the tax is assessed on the annual letting value, a sum equal to 10 per cent of the said valuation shall be deducted therefrom in lieu of all allowance for repair or on any other account whatsoever.
40	28	list,	list; provided
43	40	(1-m)	(1-m)
49	30	ending on	ending (beginning?) on
51	11		
51	43	(1-n)	(1-n)
52	37	(1-n)	(1-n)
55	4, Col. 2	per day.	(for the period of the fair or festival.)
59	12	0-0-6	0-1-0
67	15	(2) MONTHLY RETURN.	(2) STATEMENT OF RE-APPROPRIATIONS.
67	34	PREScribed DATE	PREScribed DATE (1st JUNE)
69	1	CHART No. V	CHART V
69	1	VILLAGE PANCHAYAT FUND	VILLAGE FUND
69	3	TAXES OR FEES	TAXES AND FEES
69		line 2 under the head Compulsory	owners and
69		owners and	owners or
69	6, under the head	OTHER SOURCES: } by Government dust, dung	by the Provincial Government grst, dirt, dung
69	item (3)		
69	15	item (3)	
82		6th line from the bottom. Chapter III.	Chapter II.
82		4th line from the bottom. Chapter IV.	Chapter III.

Page	Line	For	Read
101	3	ELECTION.	ELECTION. (S. 37)
102	20	without leave—	without leave (S. 22)—
113	At the top add 'Continued from page 110.'		
113	36	See p. 20.)	See p. 114.)
114	2	page 19.]	page 113.]
128	5th line from the bottom	[Sec. 66 (11)]	[Sec. 66 (1)]
136	1	(Cf. V, E, p. 41 SUPRA.)	(Cf. V. E. p. 135, SUPRA.)
143	32	(3) FORMS OF SUMMONS.	(3) FORMS OF SUMMONS. [S. 108 (1—)], Rule 18, Forms IV and V.]
144	last line	Bombay District Police Act.	Bombay Village Police Act.
146	27	S. 4 OF THE CRIMINAL	[S. 4 OF THE CRIMINAL
146	3rd line from the bottom	[Sec. 2, (1) and (2), Criminal Tribes Act.]	Sec. 2, (1) and (2), Criminal Tribes Act.]
147	6	Ss. 109 AND 110 OF	[Ss. 109 AND 110 OF
148	10th line from the bottom	<i>of the peace.</i>	<i>of the peace.</i>
154	32	IV. OFFENCES	IV (1). OFFENCES
191	11	<i>Supra.</i>	<i>Supra.</i> [S. 67]
196	2nd line from the bottom	VI. FINALITY OF	VIII. FINALITY OF
197	4	VII. REFERENCE BY	IX. REFERENCE BY
197	19	VIII. TRANSFER OF CASES.	X. TRANSFER OF CASES.
197	24	[S. 87 (2)]	[S. 87 A (2)]
197	25	IX. APPEALS.	XI. APPEALS.
197	30	X. POWER OF	XII. POWER OF
197	41	XI. FINALITY OF	XIII FINALITY OF
198	7	XII. MISCELLANEOUS.	XIV. MISCELLANEOUS.

PART II. Chart I.
 " Chart II.
 " Chart III.
 " Chart IV.
 " Chart IV.

Chart No. I.
 Chart No. II.
 Chart No. III.
 Chart No. IV.

Chart I.
 Chart II.
 Chart III.
 Chart IV.

...
 |
 by the Village Bench

...
 |
 by the Village Bench.

...
 |
 which may allow

...
 |
 which may allow

...
 |
 a case to be
 compromised.

...
 |
 a case to be
 compounded.

ERRATA (2)

After the words "been given" in line 29, page 40, add the following :—
 [One month's notice applies to both, (a) and (b).]

For lines 20 to 41, page 165, substitute the following :—

(i) (A) Nothing which is *not intended to cause death or grievous hurt, and which is not known by the doer to be likely to cause death or grievous hurt*, is an offence by reason of any *harm* which—

- | | | |
|--|--------|---|
| (a) it may cause,
or
(b) it may be intended by the doer to cause,
or
(c) it may be known by the doer likely to cause,— | } to { | any <i>person above 18 years</i> of age, who has given his <i>consent</i> (express or implied), to—
(1) suffer that harm,
or
(2) take the risk of that harm. [S. 87] |
|--|--------|---|

(B) Nothing which is *not intended to cause death*, is an offence by reason of any *harm* which—

- | | | |
|--|--------|---|
| (a) it may cause,
or
(b) it may be intended by the doer to cause,
or
(c) it may be known by the doer likely to cause,— | } to { | any <i>person—</i>
(1) who has given a <i>consent</i> . (express or implied), to—
(a) suffer that harm,
or
(b) take the risk of that harm,
and
(2) for whose <i>benefit</i> it is done in good faith. [S. 88] |
|--|--------|---|

(For 'consent' see Note (A) at the head of this section.)

<i>Page</i>	<i>Line</i>	<i>For</i>	<i>Read</i>
16	24	meeting and proceed as	meeting as
Slip between } pages 30 and } 31	4	G.R.G.D. 2497/33/18-8-44.	G.R.G.D. 2497/33/18-3-43.
Do	12	G.R.G.D. 2497/33/18-3-43.	G.R.G.D. 2497/33/18-8-44.
35	23	Sec. 91	Sec. 191

BOMBAY ACT No. II OF 1945.

(First published, after having received the assent of the Governor, in the "Bombay Government Gazette" on the 15th March 1945.)

An Act to amend the Bombay Village Panchayats Act, 1933.

Bom. VI
of 1933.

WHEREAS it is expedient to amend the Bombay Village Panchayats Act, 1933, for the purposes hereinafter appearing;

26 Geo. 5,
Ch. 2.

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

NOW, THEREFORE, in exercise of the said powers, the Governor of Bombay is pleased to make the following Act:—

Bom. VI
of 1933.

1. This Act may be called the Bombay Village Panchayats (Amendment) Act, 1945. Short title

2. In section 6 of the Bombay Village Panchayats Act, 1933, hereinafter called "the said Act",— Amendment of section 6 of Bom. VI of 1933.

(1) in sub-section (1) after the words "consist of" the following shall be inserted, namely:—

"(i) the officiating revenue patel in the village and if there be more than one officiating revenue patel in the village, the senior officiating revenue patel in the village;

(ii) the officiating police patel in the village and if there be more than one officiating police patel in the village, the senior officiating police patel in the village; and

(iii) "

(2) after sub-section (1) the following new sub-section shall be inserted, namely:—

"(1A) The decision of the Collector as to who is the senior officiating revenue or police patel shall be final."

(3) in sub-section (3), for the words and figure "in the Official Gazette under section 7" the words "in the prescribed manner by the Collector" shall be substituted.

3. In sub-section (2) of section 7 of the said Act, the words "and the names of members elected shall be published by the Collector in the Official Gazette" shall be deleted. Amendment of section 7 of Bom. VI of 1933.

[Price—Pies 6 or 1d.]

Amendment
of section 8
of Bom. VI
of 1933.

4. In section 8 of the said Act, the existing Explanation shall be numbered as Explanation 1 and after Explanation 1 so numbered, the following new Explanation shall be inserted, namely:—

“*Explanation 2.*—For the purposes of clause (j) of this section, an officiating revenue or police patel or an inferior village servant shall not be deemed to be a servant of the Crown.”

Amendment
of section 89
of Bom. VI
of 1933.

5. In section 89 of the said Act,—

(a) in sub-section (1) after the word “rates” the words “and subject to such exemptions” shall be inserted; and

(b) in sub-section (2) after the word “manner” the words “and subject to such exemptions” shall be inserted.

Amendment
of section 91
of Bom. VI
of 1933.

6. After sub-section (2) of section 91 of the said Act, the following new sub-section shall be inserted, namely:—

“(2A) The presentation of every bill under sub-section (1) and the service of every writ of demand under sub-section (2) shall be effected by an officer or servant of the panchayat, or other person authorised by the panchayat in this behalf—

(a) by giving or tendering the bill or writ to the person to whom it is addressed; or

(b) if such person is not found, by leaving the bill or writ at his last known place of abode, if within the limits of the village, or by giving or tendering the bill or writ to some adult male member or servant of his family; or

(c) if such person does not reside within the limits of the village, and his address elsewhere is known to the sarpanch or other person directing the issue of the bill or writ, then by forwarding the bill or writ to such person by registered post, under cover bearing the said address; or

(d) if none of the means aforesaid be available, then by causing the bill or writ to be affixed on some conspicuous part of the building or land, if any, to which the bill or writ relates.”

Amendment
of section 108
of Bom. VI
of 1933.

7. In clause (m) of sub-section (1) of section 108 of the said Act, after the word “which” the words “and the exemptions subject to which” shall be inserted.

Amendment
of section 112
of Bom. VI
of 1933.

8. In sub-section (5) of section 112 of the said Act, the words and figure “other than the powers under section 4” shall be deleted.