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2. Gyan Chand, Local Finance in India, Kitabistan, Allahabad, 1947, p. 3.


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8. Ibid., p. 286.


11. Act II of 1871, Section 7 and 8.

12. Ibid, Section 29.


31. Ibid Para 3.
32. Ibid, Para 6, 7, 11, 12 and 23.
35. Government of India Resolution, 1918, Para 12, 17, 16.
39. Bombay City Municipalities Act XVIII of 1925, Section 33 & 34.
45. Ibid, p. 144.
49. Ibid, p. 11.


51. The U.P. Municipalities Act, 1900, the Water Works Act of 1891, the Lodging House Act of 1892, the Sewerage and Drainage Act of 1894 and Five Amendments Acts.

52. The Committee recommended the empowering boards to impose certain additional taxes such as taxes of luxuries including a tax on money lending and money lenders, a tax on advertisements, a share out of motor tax, petrol duty and provincial revenue from cart fees and stamps. Local Self-Government Enquiry Committee Report U.P., 1938, pp. 15-17.


55. See Appendix 1 A, Table 6.

56. The U.P. Nagar Mahapalika Adhiniyam, 1959, Sec. 243.

57. The Civic Affairs, Kanpur, April 1963, p. 3.


REFERENCES

8. Ibid, Section 7
9. Ibid, Section 8.
10. Ibid, Section 10
11. Ibid Section 11
12. Ibid, Section 12(3)
13. Ibid, Section 15(1)
14. Ibid, Section 19(1)
15. Ibid, Section 16.
16. Ibid, Section 19(2)
17. Ibid, Section 94 (1)
18. Ibid, Section 17(1)
19. Ibid, Section 107(1) and (2)
21. U.P. Nagar Mahapalika Adhiniyam, 1959, Section 10 (2)
22. Ibid, Section 51 and 54.
23. Ibid, Section 51.
24. Ibid, Section 52.
25. Ibid, Section 53.
26. Ibid, Section 117(2)
27. Ibid, Section 119(1b)
28. Ibid, Section 122.
29. Ibid, Section 54.
30. Ibid, Section 55.
31. Ibid, Section 56.
32. Ibid, Section 117(3)
33. Ibid, Section 97.
34. Ibid, Section 101(2)
35. Ibid, Section 58.
36. It was passed by the Mahapalika of Varanasi in April 1964 against Mukhya Nagar Adhikari.
38. Ibid, Section 100.
39. Ibid, Section 101(1)
40. Ibid, Section 117(5)
41. Ibid, Section 117(6)a.
42. Ibid, Section 117(6)b.
43. Ibid, Section 120(2)
44. Ibid, Section 122.
REFERENCES


4. Ibid, p. 43.

5. Budgets of Varanasi Municipal Corporation for the respective years.


13. Ibid, Section 114.
REFERENCES


REFERENCES


REFERENCES


7. The U.P. Nagar Mahapalika Adhiniyam 1959, Section 172(I).

8. Ibid, Section 172(2).


15. In the U.P. Nagar Mahapalika Adhiniyam 1959 Section 174, the annual value means in case of railway stations, colleges, schools, hostels, factories and other such buildings, the estimated present cost less the depreciation, and in case of other buildings or lands not falling in these categories, the fair letting value on which the property is expected to let from year to year.
16. They are (a) vehicles, boats and animals belonging to the Mahapalika, (b) vehicles and boats vesting in the Union of India except where the provisions of clause (2) of Article 285 of the Constitution of India apply; (c) Vehicles, boats and animals vesting in any State comprised in the Union of India and used solely for the public purposes and not used or intended to be used for purpose of profit, (d) vehicles and boats intended exclusively for the conveyance free of charge of the injured, sick or dead; (e) children prembulators and tricycles; (f) vehicles or boats kept by bonafide dealers for sale merely and not used.

The U.P. Nagar Mahaplika Adhiniyam, 1959, Section 183(i).


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4. Ibid, p. 313

5. Octroi Department of Varanasi Municipal Corporation.


18. Item 89 of the seventh schedule to the Constitution of India.
20. The U.P. Nagar Mahapalika Adhiniyam 1959, Section 172, Sub Section (2) (b) and (c).
24. Ibid p. 70.
33. The U.P. Nagar Mahapalika Adhiniyam, 1959, Section 172(2)(d).
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11. Ibid, p. 98.


REFERENCES


3. The Local Authorities Loan Act, 1914, Section 3.

4. Ibid, Section 4.


6. The U.P. Nagar Mahapalika Adhiniyam, 1959, Section 154(1).

7. Ibid, Section 158.

8. Ibid, Section 155

9. Ibid, Section 158

10. Ibid, Section 155.


REFERENCES


10. Ibid Section 101 (3).

11. Ibid, Section 83.

12. Ibid, Section 106 (2) and Section 107.


15. Ibid, Section 112 (3).

16. Ibid, Section 538.

17. Ibid, Section 539.


21. Grants-in-aid paid by the national Exchequer is the principal instrument of central control in England. This has been a factor of increasing importance in British Municipal finance for many years, and in the aggregate the sum paid by the Central Government to local authorities is matched with the funds raised by local taxation (W.A. Robson, Great Cities of World, 1954, p.82).

22. Reporting the non-payment of grant by the State Government, the Mayor of Agra said that the road construction and repairs in the city have suffered (Civic Affairs, Feb., 1972, p.117.)


24. Special grants were requested by the Varanasi Mahapalika for:

(a) converting the tank at Nadesar into a swimming pool. (Resolution No.289);

(b) acquisition of land near Hathua Kothi and construction of Gandhi-Nehru Smarak Museum (Resolution No.290); and

(c) providing sewer lines in Shivapur Ward (Resolution No.291) to mention a few.
The Varanasi Mahapalika was given grants by the central and state governments for Varanasi sewerage scheme which mainly aimed at preventing the flow of sullage into river. About half of the expenditure on the project was being met by the centre and the other half was being shared equally by the State Government and the Varanasi Mahapalika - Civic Affairs, Kanpur Sept. 1973, p.46.


28. Ibid, p.117.


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4. Taylor; P.E.; The Economics of Public Finance; The Mac Millan Co. (New York); 1953; p. 15.


13. The U.P. Nagar Mahapalika Adhiniyam, 1959, Section, 146.
19. Ibid, Section 115(2)
31. The U.P. Nagar Mahapalika Adhiniyam 1959, Section 142(II).
32. Ibid, Section 142(III).
33. Ibid, Section 143.