

Chapter – IV

***SUGGESTIONS
OF
TAX PAYERS FOR BETTER LEVY
OF
CERTAIN TAXES***

4.1. Introduction

Though the gram panchayats are mobilizing various own tax revenues and the assigned revenues they are facing inadequate financial resources to meet their functional expenditure. To overcome this problem, the gram panchayats are depending on higher layer institutions for the grants. In this process, the gram panchayats are also trying to strengthen them selves financially by way of own resources. The researcher observed the suggestions of the tax payers for better levy of various own tax revenues of Mudigubba gram panchayat.

4.2. Caste-Wise Tax Payers Suggestions on Better Levy of House Tax

The table 4.1 shows that out of 27 respondents who suggested to modify the present gram panchayat Act to punish the tax evaders, nearly four percent are Scheduled Caste respondents, 22% are backward caste and 74% are OCs. Out of 33 respondent tax payers who were suggested to implement the present Act strictly, three percent are SCs, nine percent are STs, 21% are BCs and 67% are other community respondents.

Table 4.1 : Caste-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Caste				Total
		SC	ST	BC	OC	
1	Modify the present Act to punish the Tax Evaders %	01	0	06	20	27
		3.70	0.00	22.22	74.07	100.00
2	Implement the Act strictly %	01	03	07	22	33
		3.03	9.09	21.21	66.67	100.00
3	Give Collection to Private Agency %	02	00	07	11	20
		10.00	0.00	35.00	55.00	100.00
4	Avoid Politics in collection of Tax %	02	01	05	10	18
		11.11	5.56	27.78	55.56	100.00
5	No Answer %	24	11	15	02	52
		46.15	21.15	28.85	3.85	100.00
	Total	30	15	40	65	150

Source : Field Survey

It may also noticed that out of 20 respondents who suggested to give the tax collection responsibility to the private agency, 10% are SC respondents, 35% belongs to BCs, and 55% are other community tax payers.

It shows that out of 18 sample respondents who were advised to avoid politics in collection of taxes, around six percent are STs, 11% are SCs, 28% are BCs and 56% are OCs. However, 52 sample respondent tax payers were not answered for the question and among them 46% are SCs, 21% are STs, 29% are BCs and nearly four percent are OCs.

4.3. Age-Wise Tax Payers Suggestions on Better Levy of House Tax

It reveals that out of 57 respondent tax payers who were suggested to modify the present gram panchayat Act, nearly five percent are in the age group of less than 25 years, about 18% are in the age group of 26–40 years, 49% are between 41–52 years, 19% are in the age group of 51–60 years and the rest nine percent are in the age group of above 60 years (Table 4.2).

Table 4.2 : Age-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Age in years					Total
		< 25	26-40	41-50	51-60	> 60	
1	Modify the present Act to punish the Tax Evaders %	03	10	28	11	05	57
		5.26	17.54	49.12	19.30	8.77	100.00
2	Implement the Act strictly %	01	09	09	03	03	25
		4.00	36.00	36.00	12.00	12.00	100.00
3	Give Collection to Private Agency %	0	02	04	03	01	10
		0.00	20.00	40.00	30.00	10.00	100.00
4	Avoid Politics in collection of Tax %	0	02	05	08	0	15
		0.00	13.33	33.33	53.33	0.00	100.00
5	No Answer %	01	02	04	25	11	43
		2.33	4.65	9.30	58.14	25.58	100.00
Total		5	25	50	50	20	150

Source : Field Survey

It may also noticed that out of 25 respondent tax payers who were advised to implement the gram panchayat Act strictly, four percent are less than 25 years of age, 36% each are in the age group of 26–40 years and 41–50 years, another 12% each are in the age group of 51–60 years and above 60 years of age.

Among the sample tax payers who were suggested to give the tax collection responsibility to the private agency, 10% are in the age group of above 60 years, 20% are in the age group of 26–40 years, 30% of them are in the age group of 1–60 years and 40% are in the age group of 41–50 years of age.

It may also observed that out of 15 respondents who advised to avoid politics in collection of house tax, 13% are in the age group of 26–40 years, 33% are in the age group of 41–50 years and 53% are between 51 and 60 years of age. Out of 43 respondent who were not answered for the question, two percent are less than 25 years of age, five percent are in the age group of 26–40 years, nine percent are between 41 and 50 years, 58% are in the age group of 51–60 years and the rest 26% are in the age group of above 60 years of age.

4.4. Literacy-Wise Tax Payers Suggestions on Better Levy of House Tax

As shown in table 4.3, for the better levy of house tax in Mudigubba gram panchayat 66 sample respondents were suggested to modify the present Act to punish the tax evaders in the gram panchayat and out of them nearly eight percent are illiterates, 11% are studied upto primary education, 36% are upto high school studies and the remaining 45% of them were studied upto college education.

It may also noticed that out of 25 respondent tax payers who were suggested to implement the gram panchayat Act strictly 16% are illiterates, 12% have primary education, 24% are studies high school standards and the rest 48% are studied upto college education.

Table 4.3 : Literacy-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Literacy Level				Total
		Illiterate	Primary	High School	College	
1	Modify the present Act to punish the Tax Evaders %	05	07	24	30	66
		7.58	10.61	36.36	45.45	100.00
2	Implement the Act strictly %	04	03	06	12	25
		16.00	12.00	24.00	48.00	100.00
3	Give Collection to Private Agency %	0	01	03	09	13
		0.00	7.69	23.08	69.23	100.00
4	Avoid Politics in collection of Tax %	03	01	03	09	16
		18.75	6.25	18.75	56.25	100.00
5	No Answer %	18	03	04	05	30
		60.00	10.00	13.33	16.67	100.00
	Total	30	15	40	65	150

Source : Field Survey

Out of 13 respondents who suggested to give house tax collection responsibilities to the private agency, a majority of 69% of them are completed college education followed by 23% of the respondents who were studied upto high school standards.

It may also noticed that out of 16 respondent tax payers who were advised to avoid politics in collection of house tax, nearly 19% each are from illiterates and from high school standard respectively. A majority of 56% of them were studied upto college education. It may be observed that out of 30 sample respondents who were not answered for the question, 60% are illiterates and 17% are college education.

4.5. Religion-Wise Tax Payers Suggestions on Better Levy of House Tax

The table 4.4 reveals that out of 59 sample respondents who were suggested to modify the present gram panchayat Act to punish the tax evaders, 85% are Hindus, eight percent are Muslims and seven percent are Christians. It shows that out of 55

sample respondents who were advised to implement the gram panchayat Act strictly, 89% are Hindus, seven percent are Muslims and four percent are Christians.

Table 4.4 : Religion-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Religion			Total
		Hindu	Muslim	Christian	
1	Modify the present Act to punish the Tax Evaders %	50	05	04	59
		84.75	8.47	6.78	100.00
2	Implement the Act strictly %	49	04	02	55
		89.09	7.27	3.64	100.00
3	Give Collection to Private Agency %	06	02	02	10
		60.00	20.00	20.00	100.00
4	Avoid Politics in collection of Tax %	08	01	01	10
		80.00	10.00	10.00	100.00
5	No Answer %	12	03	01	16
		75.00	18.75	6.25	100.00
Total		125	15	10	150

Source : Field Survey

It may also be observed that among the respondents who were advised to give tax collection responsibility to the private agency a majority of 60% are Hindus and the remaining are equally represented from Muslim and Christians. A majority of 80% of Hindus were advised to avoid politics in collection of house tax.

It reveals that out of 16 sample respondent tax payers who were not answered for the question, 75% are Hindus, 19% are Muslims and six percent are Christians.

4.6. Occupation-Wise Tax Payers Suggestions on Better Levy of House

As shown in table 4.5, out of 50 sample respondent tax payers who suggested to modify the present Act to punish the house tax evaders, 14% are agricultural labour, 44% are cultivators, 28% are employees, 10% are business people and four percent are from allied activities. It may also be noticed that out of 17 respondent tax payers who were advised to implement the Panchayat Act strictly, nearly 24% are

agricultural labour and from employees, 35% are cultivators, nearly 12% are business and six percent are from allied activities.

Table 4.5 : Occupation-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Occupation					Total
		Agl. Labours	Cultiva tors	Employees	Business	Allied Activities	
1	Modify the present Act to punish the Tax Evaders %	07	22	14	05	02	50
		14.00	44.00	28.00	10.00	4.00	100.00
2	Implement the Act strictly %	04	06	04	02	01	17
		23.53	35.29	23.53	11.76	5.88	100.00
3	Give Collection to Private Agency %	0	07	0	01	0	08
		0.00	87.50	0.00	12.50	0.00	100.00
4	Avoid Politics in collection of Tax %	06	09	02	01	0	18
		33.33	50.00	11.11	5.56	0.00	100.00
5	No Answer %	23	31	0	01	02	57
		40.35	54.39	0.00	1.75	3.51	100.00
Total		40	75	20	10	05	150

Source : Field Survey

It shows that out of eight sample respondents who advised to give house tax collection responsibility to the private agency, a majority of 88% are cultivators and the remaining are business person. Among those who suggested to avoid politics in collection of house tax 50% are cultivators, 33% are agricultural labour, 11% are employees and six percent are business person.

4.7. Land Holding-Wise Tax Payers Suggestions on Better Levy of House

As shown in table 4.6, out of 56 respondent tax payers who were suggested to modify the present Act to punish the tax evaders, nearly 27% each are from less than 2.5 acres and 2.5 to 5.00 acres of land holding size and another 23% each are representing the land holding size of 5.00 to 10.00 acres and above 10 acres of land.

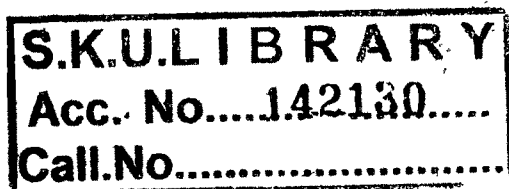


Table 4.6 : Land Holding-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Land holding Size (in Acres)				Total
		< 2.5	2.5 - 5.00	5.00 - 10.00	> 10.00	
1	Modify the present Act to punish the Tax Evaders %	15	15	13	13	56
		26.79	26.79	23.21	23.21	100.00
2	Implement the Act strictly %	06	11	06	06	29
		20.69	37.93	20.69	20.69	100.00
3	Give Collection to Private Agency %	02	05	03	0	10
		20.00	50.00	30.00	0.00	100.00
4	Avoid Politics in collection of Tax %	07	04	03	01	15
		46.67	26.67	20.00	6.67	100.00
5	No Answer %	20	10	10	0	40
		50.00	25.00	25.00	0.00	100.00
Total		50	45	35	20	150

Source : Field Survey

It may also noticed that out of 29 sample respondents who advised to implement the present Act strictly nearly 38% have 2.5 to 5.00 acres of land and the remaining three group of land holders are equally represented. It shows that among the respondent tax payers who suggested to give the house tax collection responsibility to the private agency, 20% have less than 2.5 acres of land, 50% have 2.5 to 5.00 acres of land and 30% of them are in the land holding size of 5.00 to 10.00 acres of agricultural land. A majority of the respondents 50% who were not answered for the question are in the land holding size of less than 2.5 acres of land.

4.8. Income-Wise Tax Payers Suggestions on Better Levy of House Tax

As shown in table 4.7, out of 22 sample respondent who were advised to modify the present Act to punish the tax evaders, 14% are in the income group of less than Rs. 10,000, 23% are in the range of Rs. 10,001 to Rs. 20,000, 45% are in the

income group of Rs. 20,001 to R. 50,000 and the rest 18% have above Rs. 50,000 annual income.

Table 4.7 : Income-Wise Tax Payers Suggestions on Better Levy of House Tax

S. No.	Suggestions	Annual Income (in Rupees)				Total
		< 10,000	10,001 - 20,000	20,001 - 50,000	> 50,000	
1	Modify the present Act to punish the Tax Evaders %	03	05	10	04	22
		13.64	22.73	45.45	18.18	100.00
2	Implement the Act strictly %	03	07	45	03	58
		5.17	12.07	77.59	5.17	100.00
3	Give Collection to Private Agency %	01	10	03	07	21
		4.76	47.62	14.29	33.33	100.00
4	Avoid Politics in collection of Tax %	04	05	10	0	19
		21.05	26.32	52.63	0.00	100.00
5	No Answer %	09	13	07	01	30
		30.00	43.33	23.33	3.33	100.00
	Total	20	40	75	15	150

Source : Field Survey

It shows that out of 58 sample tax payers who were suggested to implement the Act strictly, around five percent each are in the income group of less than Rs. 10,000 and more than Rs. 50,000, respectively, 12% are in the income group of Rs. 10,001 to Rs. 20,000 and nearly 78% are in the income group of Rs. 20,001 to Rs. 50,000 per annum.

It may also observed that among the tax payers who were advised to give house tax collection responsibility to the private agency nearly five percent have less than Rs. 10,000, 48% are in the income group of Rs. 10,001 to Rs. 20,000, 14% are in the income group of Rs. 20,001 to Rs. 50,000 and 33% are in the income group of above Rs. 50,000.

It shows that among the sample respondent tax payers who advised to avoid politics in house tax collection 21% have less than Rs. 10,000, 26% are in the income

group of Rs. 10,001 to Rs. 20,000, and 53% are in the income group of Rs. 20,001 to Rs. 50,000. A majority of 43% in the income group of Rs. 10,001 to Rs. 20,000 were not answered for the question.

4.9. Caste-Wise Tax Payers Suggestions on Better Levy of Water Tax

It may be observed from the table 4.8 that out of 18 respondent tax payers who were suggested to modify the present Act to punish the tax evaders, a majority of 61% are from other communities followed by 28% of BCs. Similarly out of 25 respondent tax payers who were advised to implement the Act strictly 56% are OCs, 28% are BCs and eight percent each are SC and ST respectively.

Table 4.8 : Caste-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Caste				Total
		SC	ST	BC	OC	
1	Modify the present Act to punish the Tax Evaders %	01	01	05	11	18
		5.56	5.56	27.78	61.11	100.00
2	Implement the Act strictly %	02	02	07	14	25
		8.00	8.00	28.00	56.00	100.00
3	Give Collection to Private Agency %	01	01	02	05	09
		11.11	11.11	22.22	55.56	100.00
4	Avoid Politics in collection of Tax %	02	01	03	04	10
		20.00	10.00	30.00	40.00	100.00
5	No Answer %	24	10	23	31	88
		27.27	11.36	26.14	35.23	100.00
	Total	30	15	40	65	150

Source : Field Survey

Among the tax payers who suggested to give water collection responsibility to the private agency a majority of 56% are OCs followed by 22% of BCs. It may also be observed that among the tax payers who advised to avoid politics in collection of water tax 40% are OCs, 30% are BCs, 20% are SCs and 10% are ST community.

4.10. Age-Wise Tax Payers Suggestions on Better Levy of Water Tax

As shown in table 4.9, out of 24 sample respondent tax payers, who advised to modify the present Act to punish the tax evaders four percent of them are less than 25 years of age, 21% are in the age group of 26-40 years, 38% are in the age group of 41-50 years, 29% are in the age group of 51-60 years and eight percent are in the age group of above 60 years.

Table 4.9 : Age-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Age in years					Total
		< 25	26-40	41-50	51-60	> 60	
1	Modify the present Act to punish the Tax Evaders %	01	05	09	07	02	24
		4.17	20.83	37.50	29.17	8.33	100.00
2	Implement the Act strictly %	02	07	10	13	03	35
		5.71	20.00	28.57	37.14	8.57	100.00
3	Give Collection to Private Agency %	01	03	06	06	03	19
		5.26	15.79	31.58	31.58	15.79	100.00
4	Avoid Politics in collection of Tax %	0	02	03	03	01	09
		0.00	22.22	33.33	33.33	11.11	100.00
5	No Answer %	01	08	22	21	11	63
		1.59	12.70	34.92	33.33	17.46	100.00
Total		5	25	50	50	20	150

Source : Field Survey

It may also noticed that out of 35 sample respondents who suggested to implement the gram panchayat Act strictly a majority of 37% are in the age group of 51-60 years followed by 29% in the age group of 41-50 years.

Out of 19 sample respondent tax payers who suggested to give water tax collection responsibility to the private agency a majority of 32% each are in the group of 41-50 years and 51-60 years respectively. Among the respondents who advised to avoid politics in collection of water tax 33% each are in the age group of 41-50 years and 51-60 years respectively.

4.11. Literacy-Wise Tax Payers Suggestions on Better Levy of Water Tax

For the better levy of water tax different respondents were gave different suggestion based on their educational standards and presented in table 4.10. f It reveals that among the tax payers who suggested to modify the present Act to punish the tax evaders, four percent are illiterates, 50% are upto primary educational standards, 35% are studied upto high school and 12% are college education.

Table 4.10 : Literacy-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Literacy Level				Total
		Illiterate	Primary	High School	College	
1	Modify the present Act to punish the Tax Evaders %	01	13	09	03	26
		3.85	50.00	34.62	11.54	100.00
2	Implement the Act strictly %	04	15	10	06	35
		11.43	42.86	28.57	17.14	100.00
3	Give Collection to Private Agency %	02	04	04	03	13
		15.38	30.77	30.77	23.08	100.00
4	Avoid Politics in collection of Tax %	01	06	05	03	15
		6.67	40.00	33.33	20.00	100.00
5	No Answer %	22	27	12	0	61
		36.07	44.26	19.67	0.00	100.00
	Total	30	65	40	15	150

Source : Field Survey

It may also noticed that among the tax payers who suggested to implement the Act strictly a majority of 43% are studied upto primary education followed by 29% studied upto high school education. It reveals that out of 13 respondents who gave advise to give tax collection responsibility to the private agency a majority of 31% each are studied upto primary and high school education respectively.

It shows that those suggested to avoid politics in collection of water tax a majority of 40% are studied primary education followed by 33% who completed their high school standards.

4.12. Religion-Wise Tax Payers Suggestions on Better Levy of Water Tax

As shown in table 411, out of 28 respondents who suggested to modify the present Act to punish the tax evaders, nearly 86% are Hindus, seven percent each are Muslims and Christians. It may also noticed that among the tax payers who suggested to implement the Act strictly a majority of 90% are Hindus.

Table 4.11 : Religion-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Religion			Total
		Hindu	Muslim	Christian	
1	Modify the present Act to punish the Tax Evaders %	24	02	02	28
		85.71	7.14	7.14	100.00
2	Implement the Act strictly %	36	03	01	40
		90.00	7.50	2.50	100.00
3	Give Collection to Private Agency %	09	02	01	12
		75.00	16.67	8.33	100.00
4	Avoid Politics in collection of Tax %	08	03	01	12
		66.67	25.00	8.33	100.00
5	No Answer %	48	05	05	58
		82.76	8.62	8.62	100.00
	Total	125	15	10	150

Source : Field Survey

It reveals that among the three religions under study majority of Hindus are dominated the suggesting all the aspects for better levy of water tax in the sample gram panchayat of Mudigubba in Anantapur district.

4.13. Occupation-Wise Tax Payers Suggestions on Better Levy of Water Tax

It may be observed from the table 4.12 that out of 35 respondents who suggested to modify the present Act to punish the tax evaders a majority of 60% are cultivators followed by agricultural labour and also employees. The respondents who advised to implement the Act strictly 43% are cultivators, 27% are employees, 19% are agricultural labour, 8% are business person and only three percent are from allied activities.

Table 4.12 : Occupation-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Occupation					Total
		Agl. Labours	Cultivators	Employees	Business	Allied Activities	
1	Modify the present Act to punish the Tax Evaders %	6	21	06	01	01	35
		17.14	60.00	17.14	2.86	2.86	100.00
2	Implement the Act strictly %	07	16	10	03	01	37
		18.92	43.24	27.03	8.11	2.70	100.00
3	Give Collection to Private Agency %	04	06	02	02	01	15
		26.67	40.00	13.33	13.33	6.67	100.00
4	Avoid Politics in collection of Tax %	02	04	0	02	01	09
		22.22	44.44	0.00	22.22	11.11	100.00
5	No Answer %	21	28	02	02	01	54
		38.89	51.85	3.70	3.70	1.85	100.00
Total		40	75	20	10	05	150

Source : Field Survey

Out of 15 respondents who suggested to give water tax collection power to the private agency 40% are cultivators and 27% are agricultural labour followed by employees and business people. It shows that among the tax payers who advised to avoid politics in collection of water tax a majority of 44% are cultivators followed by agricultural labour and business people.

4.14. Land Holding-Wise Tax Payers Suggestions on Better Levy of Water Tax

It may be observed that out of 40 sample respondent tax payers who suggested to modify the present Act to punish the tax evaders, 20% each of them have less than 2.5 acres of agricultural land and more than 10 acres of land, 25% have 2.5 acres to 5.00 acres of land, 35% have 5.00 to 10.00 acres of land. It may also noticed that out of 38 sample respondents who suggested to implement the Act strictly 26% of them have less than 2.5 acres, 32% have 2.5 to 5.00 acres, 24% have 5.00 to 10.00 acres of land and another 10% of them have more than 10 acres of land.

Table 4.13 : Land Holding-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Land holding Size (in Acres)				Total
		< 2.5	2.5 - 5.00	5.00 - 10.00	> 10.00	
1	Modify the present Act to punish the Tax Evaders %	08	10	14	08	40
		20.00	25.00	35.00	20.00	100.00
2	Implement the Act strictly %	10	12	9	7	38
		26.32	31.58	23.68	18.42	100.00
3	Give Collection to Private Agency %	04	06	03	02	15
		26.67	40.00	20.00	13.33	100.00
4	Avoid Politics in collection of Tax %	06	04	03	01	14
		42.86	28.57	21.43	7.14	100.00
5	No Answer %	22	13	06	02	43
		51.16	30.23	13.95	4.65	100.00
	Total	50	45	35	20	150

Source: Field Survey

It may be noticed that among the respondents who suggested to give collection responsibility to the private agency a majority of 40% of the respondents have 2.5 to 5.00 acres of agricultural land followed by 27% of them with less than 2.5 acres of agricultural land.

Out of 14 sample respondent tax payers who suggested to avoid politics in collection of water tax 43% of them have less than 2.5 acres of land on side and seven percent of the same group have more than 10 acres of land.

4.15. Income-Wise Tax Payers Suggestions on Better Levy of Water Tax

As shown in table 4.14 out of 33 respondents who suggested to modify the present gram panchayat Act to punish the tax evaders a majority of them are in the income group of Rs. 20,001 to Rs. 50,000 followed by 33% of them in the income group of Rs. 10,001 to Rs. 20,000.

Table 4.14 : Income-Wise Tax Payers Suggestions on Better Levy of Water Tax

S. No.	Suggestions	Annual Income (in Rupees)				Total
		< 10,000	10,001 - 20,000	20,001 - 50,000	> 50,000	
1	Modify the present Act to punish the Tax Evaders %	02	11	17	03	33
		6.06	33.33	51.52	9.09	100.00
2	Implement the Act strictly %	01	10	22	03	36
		2.78	27.78	61.11	8.33	100.00
3	Give Collection to Private Agency %	01	08	09	02	20
		5.00	40.00	45.00	10.00	100.00
4	Avoid Politics in collection of Tax %	01	05	07	02	15
		6.67	33.33	46.67	13.33	100.00
5	No Answer %	15	06	20	05	46
		32.61	13.04	43.48	10.87	100.00
Total		20	40	75	15	150

Source : Field Survey

It may also noticed that out of 36 respondents who advised to implement the present Act strictly a majority of them (6.11%) are in the income group of Rs. 20,001 to Rs. 50,000 followed by 28% in the income group of Rs. 10,001 to Rs. 20,000 per annum.

It shows that among the respondent tax payers who suggested to give water tax collection responsibility to the private agency a large percentage of them (45%) are in the income group of RS. 20,001 to Rs. 50,000 followed by 40% in the income group of Rs. 10,001 to Rs. 20,000.

Out of 15 sample respondent tax payers who suggested to avoid politics in collection of water tax a majority of 47% are in the income group of RS. 20,001 to RS. 50,000 followed by 33% of them in the income group of Rs. 10,001 to Rs. 20,000.

4.16. Tax Payers Suggestions for those in the Act and are not Practicing

The respondent tax payers' suggestions regarding to some of the taxes those in the Act and are not in practice are presented in table 4.15. It may be observed that out of 15 sample respondent tax payers of Mudigubba gram panchayat 32% of the respondent tax payers suggested to levy the advertisement tax in their gram panchayat, 39% were suggested to don't levy the advertisement tax and the rest 28% were not answered for the question.

Table 4.15 : Tax Payers Suggestions for those in the Act and are not Practicing

Suggestions	Taxes those are in the Act and are not Practicing					
	Advertisement Tax	Katarusum	Vehicle Tax	Agricultural Tax	Tax on Waste Lands	Other Taxes
Levy the Tax	48.5	52	64	31	34	34
%	32.33	34.67	42.67	20.67	22.67	22.67
Don't Levy the Tax	59	72	70	102	104	109
%	39.33	48.00	46.67	68.00	69.33	72.67
No Answer	42.5	26	16	17	12	7
%	28.33	17.33	10.67	11.33	8.00	4.67
Total	150	150	150	150	150	150

Source : Field Survey

It may be noticed that 35% of the respondent tax payers suggested to levy the Katarusum tax in their gram panchayat. However, 48% of the respondent advised not to levy the Katarusum tax and 17% were not answered for the question.

It shows that out of 150 sample respondents 43% of them suggested to levy the vehicle tax and 47% were opposed to levy the vehicle tax in their gram panchayat. It may also observed that 21% of the respondent tax payers suggested to levy the agricultural tax in their gram panchayat and a majority of 68% opposed to levy the agricultural tax.

As shown in table 4.15, 23% of the respondents suggested to levy the tax on waste lands in the jurisdiction of their sample gram panchayat. However, 69% of the respondent tax payers were suggested to not levy the tax on waste lands.

Out of 150 sample respondents in Mudigubba gram panchayat nearly 23% of them suggested to levy the tax on other taxes and about 73% of the respondents were suggested to don't levy the tax on certain other tax resources in their gram panchayat.

4.17. Conclusions

To overcome the financial burden of gram panchayats in the state proper levy of certain taxes is necessary and for this purpose the researcher collected the opinion from the respondents for better levy of certain taxes in the sample gram panchayat.

It may be observed that among the different community respondents 55% to 74% of other community respondents were given various suggestion for better levy of house tax in the gram panchayat followed by BC community respondents.

Majority of the respondents in the age group of 41–50 years suggested to modify the present Act to punish the tax evaders, implement the Act strictly and also gave suggestions to give the collection responsibility of house tax to the respondents in the age group of 51–60 years suggested to avoid politics in collection of house tax. Among those not answered for the question majority are in the age group of 51–60 years.

Regarding to literacy wise suggestion, majority of the respondents who studied upto college education (45% to 69%) were given various suggestions covered in the study for better levy of house tax followed by the respondents who completed high school standards. It shows that awareness on tax structure is more among the educated section.

The religion wise suggestion shows that majority of Hindus were provided various suggestion for better levy of house tax in the gram panchayat. As per occupation wise suggestions for better levy of house tax 44% to 88% of the cultivators were suggested all the modifications, better implementation of Act and others for better levy of house tax in the gram panchayat followed by agricultural labourers in some aspects.

It may also observed among the different land holding size respondents upto 5.0 acres of land holders were given various suggestion for better levy of house tax in the sample gram panchayat.

Most of the respondent tax payers in the income group of Rs. 20,001 to Rs. 50,000 gave suggestion to modify the Act, to implement the Act strictly and to avoid politics in collection of house tax. Another 47% of the respondents in the income group of Rs. 10,001 to Rs. 20,000 suggested to give house tax collection responsibility to the private agency.

Regarding to Caste-wise suggestion for better levy of water tax a majority from other community respondents (40% to 61%) gave various suggestion for better levy of water tax in the gram panchayat.

It may also observed that comparatively with different age groups majority of the respondents in the age group of 41–50 years (32% to 38%) and 51–60 years (29% to 37%) gave different suggestion for better levy of water tax.

It reveals that most of the sample respondents who studied up to primary education provided various suggestions for better levy of water tax in the sample gram panchayat.

It may also be noticed that comparatively with the other religion respondents, more percentage of Hindus (67% to 90%) were suggested different suggestions for better levy of water tax.

It shows that most of the cultivators (40% to 60% of the total groups) were advised various measures to improve the water tax collection in the gram panchayat.

According to land holding wise tax payers' suggestions on better levy of water tax, majority are in the land holding size of 2.5 to 5.00 acres and 5.00 to 10.005 acres of land.

It may be observed that majority of the respondents in the income group of Rs. 20,001 to Rs. 50,000 (45% to 61%) were provided various suggestions for better levy of water tax in Mudigubba gram panchayat.

It shows that 32% of the sample respondents suggested to levy the advertisement tax in the gram panchayat, 35% suggested to incorporate the Katarusum tax, 43% of the respondents advised to impose the vehicle tax strictly in the gram panchayat, 21% advised agricultural tax, 23% are interested to implement the tax on waste lands in the gram panchayat and another 23% were suggested to impose the tax on various other tax resources in the sample gram panchayat.