

Chapter – V

***SUMMARY OF FINDINGS
AND
CONCLUSIONS***

5.1. Concluding Remarks

As India lives in her villages, development depends to a large extent on the active involvement of the rural population in administration. To realize this objective, the Panchayati Raj Institutions were established in India in 1959. After Independence, Community Development Programmes and National Extension Programmes were launched in India in 1952 and 1953 respectively for the development of rural areas. But the performance failed to achieve their objectives mainly because of lack of public participation which is considered as one of the crucial variables in the achievement of development goals.

Balwantrai Mehta Study Team realizing the importance of popular participation and recommended the creation of Panchayati Raj Institutions which are to be statutory, elective, comprehensive in duties and functions, equipped with necessary executive machinery with adequate resources and enough autonomy and freedom. The creation of Panchayati Raj in 1959, with a view to entrusting the authority and responsibility of rural development to rural people, is considered not only an innovation, but also a revolution.

In the Second Five Year Plan, the Planning Commission emphasized that planning should start at the grassroot level and gram panchayats should be made the nuclei of planning. The reports of the several committees and commissions and other research studies relating to Panchayati Raj have indicated various reasons for its inactivity. They are:

- apathy of citizens towards local problems
- lack of mature and experienced leadership
- factions, partisanship and inter-group adjustments
- inadequacy of financial resources

- lack of people's orientation and of inter-departmental co-ordination and
- structural overlapping of functions.⁵

Of all the above reasons, the most outstanding is the fourth reason, i.e., paucity of funds of the gram panchayats, because of which they have to depend unduly on the State Governments. To give the system more vigour and vitality there should be better resource mobilization and efficient management of Panchayat finances.

Several steps were taken by the Central and State Governments to strengthen the gram panchayats in the country, but the expected results did not emerge. At last the Central Government found the solution in the form of constitutional 73rd Amendment bill which was passed by Parliament on 22nd December 1992 to remove all the weaknesses of Panchayati Raj system.

Panchayati Raj in Andhra Pradesh, in its present form and content, largely owes its origin to the report of the Balwant Rai Mehta committee. Rajasthan and Andhra Pradesh were the two early advocates of the Panchayati Raj in India. The Panchayati Raj of today in Andhra Pradesh is based on Andhra Pradesh gram panchayats Act, 1964, and the Panchayat Samithis and Zilla Parishads Act, 1959.

The gram panchayats have to play a crucial role in achieving overall development of rural areas. But the gram panchayats are endowed with inadequate tax powers and multiple functional responsibilities. In order to revitalize the gram panchayats, it is absolutely necessary to extricate them from their present status and find out ways and means to make them viable units of administration and development. They should be assured broad fiscal autonomy before they can function with administrative autonomy.

The gram panchayats are expected to play a vital role in rural development in India, particularly after Independence. Plan documents of both the Central and State

Governments and various committees have emphasized the importance of gram panchayats in the polity.

The gram panchayats have many responsibilities on both civic and developmental fields such as education, public health, water supply, communications, agriculture, minor irrigation, village and small scale industries and social welfare. In this context the finances of gram panchayats assume a major importance. But the gram panchayats are endowed with inadequate tax powers and multiple functional responsibilities. Unless the gram panchayats have a command over larger financial resources they cannot perform satisfactorily the developmental functions that are bestowed on them.

There are many critical observations on the working of Panchayati Raj Institutions particularly the gram panchayats. It is stated that they are unduly dependent on Government and are not able to generate local resources.

It is observed that they spend major portion of their revenue on establishment, leaving very little for developmental programmes. On the other hand, there are representations from gram panchayats that their financial resources are meager. It is stated that the assistance to the gram panchayats from Government has not increased in proportion to their ever growing functional responsibilities over the decades in India.

Local finance has not received adequate attention to the extent that the subject rightly deserves. Though the problem of state-local fiscal relations is as complex as that of central-state fiscal relations, local finance is apt to be neglected in a federation in view of the fact that in several federations, local authorities do not have any constitutional status, powers and privileges.

The inadequacy of the financial resources of gram panchayats is at present the most serious obstacle to the progress of gram panchayats. The successful functioning of gram panchayats, however, depends on adequate financial resources. But in India, in almost all States, gram panchayats have been suffering with inadequate financial resources. They have also inadequate powers to levy taxes.

The State Government imposed many restrictions on the financial powers of gram panchayats and the taxes allocated to gram panchayats are limited and less elastic. The general problem of gram panchayats has been one of widening gap between inelastic and limited financial resources and their ever growing functions.

Some gram panchayats have many functional responsibilities in both civic and development fields such as public health, water supply, communications, street lighting and other social welfare activities. In this context, the study of the tax awareness among the tax payers of gram panchayat is useful to understand the gaps in mobilizing the own tax revenues of gram panchayats.

The gram panchayats are incapable of exercising its tax levying power. In such a situation, the gram panchayats in Andhra Pradesh are going to face financial crisis to carryout their bare minimum responsibilities. In the light of the above circumstances, there is a need to find out the ways where the gram panchayats can stand on their own feet for discharging their increasing responsibilities. Once the gram panchayats are self-sufficient, there will be a momentum towards development and that will automatically lead to rapid economic development of the country.

In 1974, the Government of Andhra Pradesh organized five regional Sammelans on Panchayati Raj and after ascertaining the view of all concerned introduced in the year

1975 two bills in the Andhra Pradesh Legislature, one to amend the Gram panchayat Act and the other to amend the Panchayat Samithis and Zilla Parishads Act.

The Ashok Mehta Committee has been appointed by the Janata Government in December 1977, the terms of reference being broad enough to cover the entire gamut of the panchayati raj system. The committee submitted its report in the month of August 1978. It recognized that there has been structural weaknesses in the Panchayati Raj system.

The Mehta Committee also recommended that more finances should be provided by the State Governments to the Panchayati Raj bodies and that the Panchayati Raj institutions should also mobilize enough resources of their own.

These recommendations have influenced in the creation of Mandal System in Andhra Pradesh. On 29th July, 1986 the Telugu Desam Government passed a legislation known as Andhra Pradesh Mandal Praja Parishads, Zilla Praja Parishads and Zilla Pranalika Abhivrudhi Mandals Bill, 1986, with an object to reorganize the existing Panchayati Raj Institutions.

The Government of Andhra Pradesh established Mandala Praja Parishad Institutions on 15th January, 1987 in the State. The Mandala Praja Parishads offices started functioning from 15th of January, 1987. After the establishment of mandal set up also there are no changes in the powers, functions and financial resources of gram panchayats in Andhra Pradesh.

The functions of Gram panchayats are Legislative, Executive and Judicial. They pass bye-laws, for the good government of the village and if any matter assigned to them. The panchayat prescribed a number of obligatory and discretionary functions.

The functions of the Gram panchayat in the state are broadly divided into two, namely, obligatory functions and optional functions. These functions include twelve obligatory and twenty seven optional functions. Discharging obligatory functions is the duty of the gram panchayat within the limits of its funds.

In addition to the above two types of obligatory and optional functions, gram panchayats have to discharge the functions entrusted by the Central/State Governments from time to time.

For discharging the effective functions, gram panchayats are provided with various financial resources. The sources of finance can be broadly categorised into: (1) tax revenues, (2) non-tax revenues, (3) assigned revenues, and (4) grants-in-aid.

The diagnosis of various weaknesses of the Panchayati Raj system implemented as per the recommendations of Balwantrai Mehta Committee report paved the way for the constitution of Ashok Mehta Committee which in turn strengthened the idea of Balwantrai Mehta in respect of Democratic Decentralisation. The implementation of Mandal system in Andhra Pradesh by the NTR's Telugu Desam Government is more or less based on the report of Ashok Mehta Committee and instead of two-tier structure, Andhra Pradesh has struck on to the three-tier structure with greater emphasis and importance to the middle-tier i.e., Mandala Parishad. No doubt, these reforms and innovations are meant for the convenience of the Government to some extent but for the welfare the rural masses to a greater extent. There are no structural changes in the powers and functions of Gram panchayats after the enactment of Mandal system in Andhra Pradesh.

The Andhra Pradesh Panchayati Raj Act, 1994 has incorporated all the requirements of the 73rd amendment Act to the Constitution. It is a comprehensive legislation covering all the three-tiers of Panchayati Raj in the State. The

nomenclature of the district and the intermediate level bodies stands changed to Zilla Parishad and Mandal Parishad respectively.

In the bottom of the three-tier structure, there are 20,500 Gram panchayats with a population of ranging from 300 to 25,000 and an average population of 2,500 covering 29,273 revenue villages. At the intermediate level, there are 1,104 mandal parishads each with a population ranging from 35,000 to 55,000 and each mandal parishad covers about 18 Gram panchayats. At the apex of the structure, there are 22 Zilla Parishads with about 50 mandals each and an average population of 22 lakhs.

The important bodies in Gram panchayat are Gram Sabha and Panchayat. In order to correlate the responsibilities and revenue of Gram panchayat, Panchayat Secretary post was newly created on 12 December 2001.

The State Finance Commissions are recommending the financial support from the state and principles for determination of taxes, tolls and fees that could be assigned to or appropriated by the gram panchayats. At present, not much fiscal power is vested in the hands of the gram panchayats. Their financial resources are largely drawn from tax assignment, tax sharing and grants-in-aid from the state and the center while the share of own tax and non-tax revenue is very small. The non-tax revenues include user charges on public facilities, and on the use of common resources in the form of forests, water bodies quarried materials and minor minerals and taxes on private property.

Major Tax Powers of gram panchayats are House tax, Vehicle tax, Water, drainage and sanitation taxes, Pilgrim tax, Tax on profession, trade, and callings, Tax on fairs and other entertainments, Tax on advertisement, Octroi on animals or goods or both brought for sale, Lump sum levy of factories in lieu of taxes, Special tax for construction and public works.

Fees and Charges levied for provision of public facilities are, Water rate, Lighting fee, Street cleaning fee, Conservancy fee, Drainage fee, Sanitary fee for public latrines; and pilgrimage fee (sanitation tax/fee). Fee for use of common resources, Fee for the use of panchayat shelter, User charges for hospitals and schools, Fee for use of common resources like grazing land etc. Fee on markets and weekly bazaars, Fee on animals sold etc.

New powers recommended by SFCs, are House tax, Tax on pumps and tractors, Tax on highway services, Tax on village produce sold in regulated markets, Tax on telephones and cable T.V., profession tax

An evaluation of the sources of income of gram panchayats including their tax powers and the authority to borrow shows that, they differ substantially across the various gram panchayats between the fiscal size and sources of revenue available.

Most powers to levy various kinds of taxes and duties in rural areas are enjoyed by gram panchayats, whereas the first and second tiers, Zilla Parishads and Mandal Parishads are in general not entrusted with taxing passed on to the higher levels of gram panchayats. However, gram panchayats hesitate to levy and collect the taxes. Elected representatives of gram panchayats are reluctant to impose discretionary local taxation for fear of losing future elections as local taxation is often perceived to be regressive. Instead of this, they prefer to rely more on grants from higher level governments.

After tax assignment, tax sharing is the major source of finance to the gram panchayats. Such revenues are of two kinds. First the law itself authorizes the state government to levy and collect revenue on its own pass on a portion of it to the gram panchayats after deducting collection charges. The second category consists of taxes

or fees which normally belongs to the gram panchayats but whose collection is taken over by the state for administrative reasons.

Grants-in-aid comprise an important element of inter-governmental transfers. One of the objectives of providing grants is to enable the gram panchayats to manage functions entrusted to them which could not otherwise be undertaken because of their limited taxable capacity. Furthermore, grants are given to them to undertake functions which are funded by the state government. Grants are also given to encourage gram panchayats to increase their income.

Gram panchayats need additional resources and financial autonomy to fulfill their new functional responsibilities. But the record on transfer of funds to gram panchayats for the subjects devolved upon them is not encouraging. Many of the powers given to gram panchayats are delegated powers and most state governments have retained substantial financial and administrative power which suppresses the autonomy of gram panchayats. In many cases, there is neither a sufficient devolution of resources nor adequate revenue raising power with gram panchayats, which reinforces their dependence on higher level bodies rather than their empowerment.

An analysis of fiscal and financial aspects should be based on an examination of devolution of funds, functions and functionaries. For example, rural development schemes of the central governments are managed by the line department without any discretion of gram panchayats in allocating funds between competing authorities. In order to become financially more independent gram panchayats must be encouraged to raise local resources for development before they receive grants from higher layer governments.

Although local revenue mobilization strengthens accountability, local resources are often inadequate to carry out assigned functions. A standard

recommendation to enhance the revenue of gram panchayats is to provide them with larger own revenue raising powers and to reduce their excessive dependence on state and central governments.

Apart from a better design of loans and grants from the state, financial autonomy of gram panchayats can be further strengthened from assigning them powers to levy more of the buoyant and income elastic resources to augment their own financial resources.

The general principles for local taxes of gram panchayats include accountability and transparency, linking of benefit to tax-price, stability, buoyancy and ease of administration and compliance.

Before giving gram panchayats higher tax authority and the power of more frequent revision of their tax rates, local tax collections can be improved by improving their administrative capacity.

In most cases the need and capacity are likely to vary with the size of the population served. It is a normal practice for the Finance Commissions to equalize the devolution across the gram panchayats. But, it is highly unequal with respect to population. It is not equalized on a per capita basis even though the gram panchayats dealing with larger populations would need to maintain larger records.

The financial needs of gram panchayats outweigh the resources at their disposal especially with discretionary use. In order to have more effective Panchayati Raj System, it is important to have clear and explicit assignment of expenditure and revenue functions. One way to increase local revenues is through higher tax authority and the power to gram panchayats for more frequent revision of their tax rates. But, even before this is done, local tax collections can be improved by improving their administrative capacity, using the correct method of valuation of tax base, charging

differential rates for commercial and residential property, imposition of taxes on an ad-valorem basis and cutting out exemptions.

To improve the financial position of gram panchayats, it is necessary to increase the share of united grants in transfers, adopting an equalization formula for allocation of grants, increasing own and assigned sources of tax revenue and offering matching grants to induce own tax effort. It is also essential to transfer a fixed percentage of all state taxes to provide stability to local governments and flexibility on a timely basis. The government of India, in 2001, makes several recommendations to improve the financial situation of gram panchayats. These include linking devolution of Central Finance Commission funds to states to transfer of administrative and financial powers to gram panchayats; strengthening revenue raising powers of gram panchayats to reduce their excessive dependence on state and central governments; improving accountability of local bodies, simplifying rules and procedures and strengthening financial management and audit procedures.

The gram panchayats do not have accounting systems or balance sheets. An emphasis on prevention of misuse of funds has presented local accountability. Once gram panchayat budget procedure is improved and discretionary funds enhanced, auditing of their accounts would become inevitable.

In the light of the paucity of studies pertaining to the tax revenues and the awareness of the tax payers on own tax resources of gram panchayats in Andhra Pradesh and the inadequate attention paid by the recent committees and commissions appointed by the State Government to make a thorough investigation on the tax structure of gram panchayats in the state. In this context, the need for the present study is both relevant and urgent.

An attempt is, therefore, made in the present study to examine critically the awareness of tax payers on various own tax revenues of gram panchayats in Anantapur district with special reference to the selected gram panchayat from Penukonda revenue division of Anantapur district in Rayalaseema region of Andhra Pradesh.

This study is first of its kind in Andhra Pradesh. It covers not only the analysis of tax awareness but also suggested suitable measures for mobilisation of own tax resources. No study of this kind has been undertaken in the field of local finance. This study brought important factors in to limelight about the reasons for inadequate tax resources and faulty collection of various taxes at the gram panchayat level. The ultimate aim is to exploring possibilities of tax resource mobilisation in the gram panchayats of Andhra Pradesh.

This study is to examine the financial health of Gram panchayat taxes. The gram panchayats have to perform a diversity of functions for the development of rural villages, but due to lack of own funds, gram panchayats are in helpless condition to discharge their functional responsibilities in an efficient manner. Hence, it is to be investigated that how best the various tax revenues can be increased and what more new taxes can be included in the list of taxes of gram panchayats are the twin problems to investigate in this present study.

Very little studies were made in the tax awareness among the tax payers and all the tax aspects relating to the resources of gram panchayats has not been made since the inception of the Panchayati Raj in rural India.

5.2. Findings and Suggestions

The resource mobilization of gram panchayats depends on the awareness and co-operation of tax payers of the respective gram panchayats. Out of 150 sample

respondent tax payers, 20% are SCs, 10% are STs, 27% are BCs and 43% are from other communities.

The respondents of the tax payers are also classified on the basis of their age, religion, landholding size, literacy levels, occupation and annual income at the time field investigation in the sample gram panchayat.

It may be observed that a majority of 49% of other community respondent tax payers were aware about house tax and only six percent of STs are aware on the same. Out of 81 respondents who were aware on house tax 41% to 50 years and only three percent from less than 25 years of age group.

It may also noticed that a majority of literates having primary educational standards were more awareness (48%) about house tax. Comparatively with the other religion, more Hindus (84%) were aware about house tax.

Regarding occupation wise tax payers awareness, a majority of cultivators (56%) were aware about house tax and only four percent of the allied sector were aware on the same. It may also observed that the awareness about house tax is more among the small land holders (3086%) comparatively with the large farmers (18.52%).

The respondents in the income group of Rs. 20,001 to Rs. 50,000 have more awareness (55.06%) about house tax in their gram panchayat. Regarding to the awareness about water tax in the sample gram panchayat, other community tax payers are more awareness (47.62%) than the remaining communities.

The awareness on water tax is also more among the age group of 41–50 years (36.36%) and less (3.03%) among the age group of less than 25 years. Similarly, more primary educational standard respondents (57.33%) are aware about water tax and it is less among the illiterates.

Out of 45 respondents who were aware about water tax, 87% are from Hindu community in the sample gram panchayat. It may also be observed that more cultivators are aware about water tax.

Out of 58 sample respondent tax payers, nearly 56% are from 2.5 to 10.00 acres of land holding size. The income group between Rs. 20,001 to Rs. 50,000 are more aware (54.43%) about water tax in Mudigubba gram panchayat.

It is observed that majority of the tax payers do not know about the profession tax revenue in the sample gram panchayat. The non-officials of the selected gram panchayat opined that the rates of profession tax are low and the government has not releasing its share properly and timely.

Out of 150 sample respondents, six percent felt that they are aware about advertisement tax, 73% are unaware on advertisement tax and the remaining 21% of the sample respondents were not responded.

The Gram Sabha is a deliberate wing of the gram panchayat and the members of the gram panchayat may be aware on Gram Sabhas. In this regard, it is observed that a majority of OC respondents have awareness (61.54%) on Gram Sabhas in their gram panchayat.

It may also be observed that 64% of the respondents in the age group of 41 to 60 years were aware about Gram Sabha. Out of 57 respondents who were aware about Gram Sabha, nearly 44% are from high school standards. It may also be noticed that 80% of the Hindus are aware about Gram Sabha in their gram panchayat.

Most of the cultivator respondent tax payers (45%) are also aware about Gram Sabha. Nearly 30% of the respondents in the land holding size of 5.00 acres to 10.00 acres are aware about Gram Sabha.

It may be observed that a majority (59.52%) other community respondents were observed that the house tax rates levied by the gram panchayat is reasonable. It may also observed that majority of the OC respondents were also opined that the house tax rates are high (42%).

It reveals that majority of the SC respondents were not answered for the question (41.67%) followed by OCs (22%). A majority of respondents from the age group of 41–50 years were opposed for the levy of house tax (46.34%) followed by the age group of 51–60 years (26.83%).

It may also noticed that 42% of the respondents in the age group of 51–60 years were observed that the house tax rates are high in their gram panchayat. Regarding to literacy wise tax payers opinion on house tax rates, 56% of the respondents completed high school standards observed that the house tax rates are reasonable and 42% who completed primary standards were opined that the house tax rates are high.

Comparatively with the Hindu respondents, other Muslim and Christian respondents were not favourably observed in levying house tax in the gram panchayat. It shows that majority of the cultivators (58.33%) were observed that the house tax rates are reasonable in the sample gram panchayat. However, majority respondents from agricultural labour (46.43%) opined that the house tax rates are high.

The majority of the respondents in the land holding size of 5.00 acres to 10.00 acres (72.66%) observed that the house tax rates are reasonable. Out of 80 respondents who opined that the house tax rates are reasonable 58% are in the income group of Rs. 20,001 to Rs. 50,000. It may also observed that a majority of OC respondents (56.25%) are observed that the water tax rates are reasonable.

It may also be observed that 37.50% of the respondents in the age group of 41–50 years informed that the water tax rates are reasonable in their gram panchayat. Most of the respondents who completed primary education (51.72%) observed that the water tax rates levied by the sample gram panchayat are reasonable. Most of the Hindus informed that the water tax rates are reasonable in the sample gram panchayat.

It reveals that majority of the cultivators opined that the water tax rates are reasonable in their gram panchayat. About 37% of the respondents in the land holding size of 5.00 acres to 10.00 acres said that the water tax rates are reasonable. A majority in the income group of Rs. 20,001 to s. 50,000 (53.45%) are informed that the levy of water tax rates in the sample gram panchayat are reasonable.

It may also be observed that majority of the OC respondents were opposed to levy the various taxes in the sample gram panchayat under study. It reveals that a majority of the respondents in the age group of 51–60 years (35.63%) opposed to levy the certain taxes in their gram panchayat.

It shows that 42 to 50% of the respondents who completed primary education opposed to levy the various taxes in the gram panchayat. About 76% to 88% of Hindu respondents were opposed to levy the various taxes in their gram panchayat.

A majority of the cultivators i.e., 54% to 60% were also opposed to levy the various taxes in the gram panchayat. The respondent in the land holding size of 2.5 acres to 5.00 acres are opposed various taxes in large size comparatively with the other group of respondents. About 50% to 54% of the respondents in the income group of Rs. 20,001 to RS. 50,000 were mostly opposed for the levy of certain taxes in the gram panchayat under reference.

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 be observed among the different land holding size respondents upto 5.0 acres of land holders were given various suggestions 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 suggestions 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 suggestions for better levy of water tax a majority from other community respondents (40% to 61%) gave various suggestions for better levy of water tax in the gram panchayat.

It may also be 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 suggestions 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.