



REVENUE SIGNIFICANCE OF ATPADI VILLAGE PANCHAYAT TAXATION

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ABSTRACT:

The Village Panchayat imposes various taxes on the people and collects its revenue through the taxes sub item of revenue and grant. On the people it imposes taxes and collects its revenue through the taxes sub total revenue and grant is the item of total revenue in general. The Village Panchayat under study tax revenue non tax revenue and grant.

Keywords: *Village Panchayat, Tax Revenue, Direct and Indirect tax etc.*

INTRODUCTION:

Government plays an important role in speeding up economic development of the economy. Government works at three layers in the federal state like India, union government is a apex government at top or national level, state government at state level and at local level there is local government. The constitution of India has well defined the duties, functions and responsibilities to be shouldered by the government working at different levels. The different layer governments in India have assigned sources of Revenue in general and Tax Revenue in particular for more or less to all the governments and their constituents in India. But it is a fact that taxation of all governments has been facing the number of problems even its important role in revenue mobilization of the government is in danger. This demands to study the problems and prospect of taxation of the government in India in general.

Village Panchayats are grass root level constituent of rural local bodies in India. India is basically the rural economy in particular hence, the development of the Indian economy as a whole depends on rural development. It is a well known fact that like all other governments Village Panchayats also plays an important role in the development of the economy under the jurisdiction even within the constraint of revenue. Taxation is a certain, progressive, important, socially just and equitable source of revenue. But Village Panchayat taxation also has been facing the problem like number of persons with tax dues, growing amount of tax arrears opposition to taxes as well as increasing their rates, demand for Panchayat services in the proportion of tax given, political

interference, lack of freedom and autonomy, less productive taxes and so on. On the other, there is increasing number and scope of Village Panchayats functions duties and responsibilities. There is a rapidly increasing demand for additional tax revenue which is a definite and major source of public revenue. This poses an urgent need for examining problems and prospectus of Village Panchayat taxation. The 73rd Constitutional Amendment in India has further increased their number of duties functions and responsibilities of the rural local government like Village Panchayats leading to increased demand for revenue. Likewise, Tax Reforms Programmes being implemented since 1991 in India has not incorporated local taxation in general and Village Panchayat taxation in particular.

Even though Maharashtra is one of the developed states in India its development has wide disparity across the districts as well as within the districts Sangli district is one of the famous district in general in Maharashtra and in particular in Western Maharashtra. It has a combination of both the developed and underdeveloped areas. Atpadi is a tehsil in Sangli district which is underdeveloped, drought prone, socio economically backward and others. It has a Village Panchayat. It is being an important rural local body plays a crucial role in the development of its economy. More importantly, it is a rural local government representing backward and drought prone areas. It is expected more from the Atpadi Village Panchayat. But it is also facing the number of problems relating to taxation like that of other Panchayats. It is against this backdrop, the present research study endeavours to study the problems and prospects of Panchayat taxation with reference to Atpadi Village Panchayat.

OBJECTIVES:

1. To study revenue significance of Atpadi Village Panchayat taxa
2. To assess role of taxation in providing civic services to the citizens;
3. To give suggestions for the bright prospects of Village Panchayat taxation.

HYPOTHESIS OF THE STUDY:

"Taxation is a backbone of Village Panchayat Finance."

DATABASE AND RESEARCH METHODOLOGY:

The present research study relies on the secondary data only. The study examines the various issues relating to taxation with reference to Atpadi Village Panchayat in Sangli district of Maharashtra state during the latest period from 2001-02 to 2012-13. The necessary secondary data also is collected from the sources such as Annual Budgets, Administrative Reports and Official Records of Atpadi Village Panchayat during the period under study.

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Beside this the secondary data is also collected from the sources such as Socio Economic Survey of Maharashtra for the period into consideration. For this the libraries of Shivaji University, Kolhapur, Rajaram College, Kolhapur, SIBER, Kolhapur have been used.

The collected secondary data is classified and tabulated, processed and analysed by using tools like Compound growth Rate (CGR) to measure growth in Tax Revenue and Revenue from individual taxes, ratio analysis to identify relative position of Tax Revenue in Revenue Receipts, individual Tax Revenue in Tax coefficient of variation by employing computer softwares such as Excel, SPSS.

ANALYSIS OF COMPOSITION OF TAX REVENUE:

The total revenue receipts of the Village Panchayat is classified into two groups such as tax revenue and non tax revenue.

The tax revenue includes receipts from various taxes like house, light, market, fair tax, sanitary tax, etc. Tax is the source of own revenue for the Village Panchayat.¹⁰ The data regarding the composition of the total tax revenue of the Village Panchayat into consideration for our study is presented below.

Revenue Significance of House Tax:

Table No. 1 shows the revenue from the house tax of the Atpadi Village Panchayat. The revenue from house tax was Rs. 63275 in the year 2000-01. It declined to Rs. 259955 in the year 2001-02. It increased to Rs. 415350, Rs. 543125, Rs. 555750 in the year 2002-03, 2003-04, 2004-05 respectively. However during the year 005-06 it declined to Rs. 292886. For the year 2006-07 and 2007-08 it increased to Rs. 67542 and Rs. 877295. It declined to Rs. 117127 in the year 2008-09. It increased to Rs. 1512596, Rs. 1913873, Rs. 1950873, Rs. 2540873 in the year 2009-10, 2010-11, 2011-12, 2012-13 respectively.

The proportion of the revenue from house tax to the total tax was 88.11 percent in the year 2000-01; it declined to 97.30 percent in 2001-02, it again increased to 79.94, 86.93 percent in the year 2002-03, 2003-04, it declined to 73.33, 51.46 percent in the year 2004-05, 2005-06. It increased to Rs. 85.75 in 2006-07. However, it declined to 10.60 in the year 2007-08. It increased to 76.66 percent in the year 2008-09. It decreased to 64.82 percent in the year 2009-10 and similarly again increased to 66.57 percent, 70.70 percent in the year 2011-12 and 2012-13.

Revenue Significance of General Water Tax:

Table No. 1 shows the revenue from water tax of the Atpadi Village Panchayat. The revenue from general water tax was Rs. 36862 in the year 2000-01, which decreased to Rs. 33736 and Rs. 18852 in the year 2001-02 and 2002-03. However, revenue increased to Rs. 20753 and Rs. 135120 in the year 2003-04 and 2004-05. It declined to Rs. 85123 in the year 2005-06. For the year 2006-07 it increased to Rs. 312561. However, during the year 2007-08 it declined to Rs.

42315, it increased to Rs. 392956 in the year 2009-10, it increased to Rs. 29393 in the year 2010-11. Similarly it again increased to Rs. 249820 in the year 2011-12 and lastly declined to Rs. 135170 in 2012-13.

The percentage share of revenue from this tax to total tax revenue was 5.09 percent in 2000-01, it increased to 6.15 percent in 2001-02. It declined to 3.62 and 3.32 percent in 2002-03 and 2003-04. Again it increased to 17.82 percent in 2004-05. It declined to 14.95 percent in 2005-06. It increased to 23.95 percent in 2006-07. It declined to 4.03 percent in 2007-08. Again increased to 3.58 percent in 2008-09 and declined to 24.92 percent and 17.90 percent in 2009-10 and 2010-11. It increased to 32.77 percent in 2011-12. It declined to 3.76 percent in 2012-13.

Revenue Significance of Special Water Tax:

Table No. 1 shows that the revenue from the special water tax was Rs. 11321 in the year 2000-01. It increased to Rs. 152166 in the year 2001-02. It declined to Rs. 11957 in 2002-03 and increased to Rs. 12348, Rs. 14857, Rs. 14817 and Rs. 40742 in the year 2003-04, 2004-05 and 2005-06 respectively. However, it decreased to Rs. 27296 in the year 2006-07 and increased to Rs. 27296 in the year 2007-08. It increased to Rs. 32370, Rs. 112146, Rs. 223651, Rs. 40000 and Rs. 804685 in the year 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13 respectively. The percentage share of special water tax to total tax revenue was 1.56 percent in 2000-01. It increased to 27.74 percent in 2001-02. It decreased to 2.30, 1.97, and 1.96 percent in 2002-03, 2003-04, and 2004-05. It increased to 7.15 and 7.30 percent in 2005-06 and 2006-07. It declined to 2.93 percent in 2007-08. Again it increased to 2.99, 7.57, 8.51 percent in the year 2008-09, 2009-10 and 2010-11 respectively. It declined to 5.74 percent in 2011-12 and lastly it increased to 22.39 percent in the year 2012-13.

Revenue Significance of Street Light Tax:

Table No. 1 shows the street light tax revenue to Rs. 21888, Rs. 40300, Rs. 91750 in the year 2001-02, 2002-03, 2003-04 respectively. It declined to Rs. 46550, Rs. 13668 in the year 2004-05 and 2005-06. Again it increased to Rs. 32230 in the year 2007-08. It declined to Rs. 49362 in the year 2008-09. It declined to Rs. 18936 in 2009-01. It increased to Rs. 736900 in 2010-11. However, during the year 2011-12 it declined to Rs. 27000 and lastly declined to Rs. 43736 in 2012-13.

The percentage share of the street light tax to total tax revenue was 1.23 percent in 2000-01. It increased to 3.99 percent in 2001-02 and 7.75 percent in 2003-04. It increased to 3.54 percent in the year 2011-223 and lastly declined to 1.21 percent in the year 2012-13.

Revenue Significance of Market Tax:

Table No. 1 shows the market tax revenue. It was Rs. 10550 in the year 2000-01. It increased to Rs. 25436 in the 2002-03 and 2003-04 again increased to

Rs. 11950, Rs. 104890, Rs. 185290 in the year 2004-05, 2005-06, 2006-07. However, during the year 2007-08 and 2008-09 it decreased to Rs. 18290 and Rs. 13621. After that it increased to Rs. 62047 and Rs. 13570 in the year 2009-10 and 2010-11. It declined to Rs. 15000 in 2011-12 and increased to Rs. 29886 in the year 2012-13.

The percentage share of the market tax revenue to total tax revenue was 1.51 percent in 2000-01. It increased to 5.36 percent in 2001-02. It declined to 2.09 and 0.96 percent in the year 2002-03 and 2003-04. It increased to 1.57 and 18.43 percent in 2004-05 and 2005-06. After that it declined to 14.30 percent and 1.23 percent in the year 2006-07 and 2007-08. It increased to 3.40 percent in 2008-09. However, during the year 2009-10 and 2010-11.

Revenue Significance of Sanitary Tax:

Table No. 1 shows the revenue from sanitary tax. It was Rs. 37043 in 2000-01. It increased to Rs. 41838 in 2001-02. It declined to Rs. 15000 in 2002-03. Again it increased to Rs. 22728 and Rs. 26550 in the year 2003-04 and 2004-05. However, it declined to Rs. 19490 in the year 2005-06 it increased to Rs. 38446. It declined to Rs. 36756 in the year 2006-07, again it increased to Rs. 490340 and Rs. 1989250 in the year 2007-08 and 2008-09. It declined to Rs. 24000 in 2009-10. It increased to Rs. 2932995 in the year 2011-12 and it declined to Rs. 22372 in the year 2012-13.

The percentage share of the sanitary tax to total tax revenue was 5.12 percent in the year 2000-01. It increased to 7.62 percent in 2001-02. It declined to 2.88 percent in 2002-03.

Revenue Significance of Fair Tax:

Table No. 1 shows the fair tax. It was Rs. 8452 in 2000-01. After year it increased to Rs. 9936 in the year 2001-02. It declined to Rs. 7170 in the year 2002-03. It increased to Rs. 9236 in the year 2003-04, again increased to Rs. 15530 in 2003-04. It declined to Rs. 12320 in 2004-05 and Rs. 10350 in 2005-06. Again it increased to Rs. 13320 in 2006-07. However during the year 2008-09 it declined to Rs. 8450. It increased to Rs. 9336, Rs. 11000, and Rs. 125170 in the year 2009-10, 2010-11, 2011-12 respectively. It declined to Rs. 17000 in the year 2012-13.

Non Tax Revenue Significance of Forest Auction:

Table No. 1 shows the revenue from forest auction of Atpadi Village Panchayat. It was Rs. 25130 in the year 2000-01, after that it increased to Rs. 28321 and Rs. 31286 in the year 2001-02 and 2002-03. However, during the year 2002-03 it declined to Rs. 27370. It increased to Rs. 47622, Rs. 58213, and Rs. 121321 in the year 2003-04, 2004-05 and 2005-06. It declined to Rs. 97332 in the year 2006-07, again it increased to Rs. 95121, Rs. 538222, Rs. 62321, Rs. 131303, Rs. 323462 in the year 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 respectively. The percentage share of the forest auction to total non tax revenue

was 44.88 percent in 2000-01. It increased to 56.35 percent in 2001-02. It declined to 47.62 percent in 2002-03, again increased to 51.88 percent in 2003-04. It declined to 22.55 percent in 2004-05. It increased to 36.47, 82.72 percent in 2005-06, 2006-07. However, during the year 2007-08, 2008-09 it declined to 73.12 and 68.0 percent. Again it increased to 80.67 percent and 85.30 percent in 2009-10, and 2010-11. It declined to 63.83 percent in 2012-13.

Revenue Significance of Rent:

Table No. 1 shows the rent from Atpadi Village Panchayat. It was Rs. 31900 in the year 2000-01. It declined to Rs. 21931 in the year 2001-02. It increased to Rs. 34371 in 202-03. However during the year 2003-04 and 2004-05 it declined to Rs. 25379 and Rs. 16314. It increased to Rs. 101446 in the year 2005-06. It declined to Rs. 99331 and Rs. 20330 in the year 2006-07 and 2007-08. Again it increased to Rs. 22236 and Rs. 253198 in the year 2008-09 and 2009-10. It declined to Rs. 148849 and Rs. 21720 in 2010-11 and 2011-12. It increased to Rs. 183225 in 2012-13.

The percentage share of the rent to total tax revenue was 57.93 percent in 2000-01. It declined to 43.63 percent in 2001-02. It increased to 52.37 percent in 2002-03. It declined to 48.11 percent in the year 2003-04. It increased to 77.14 percent in 2004-05. It declined to 63.53 and 17.27 percent in 2005-06 and 2006-07. It increased to 18.99 percent in 2007-08. It declined to 19.32 percent and 14.69 percent in 2008-09 and 2009-10. It declined to 36.16 percent in 2012-13.

Revenue Significance of Stamp Duty:

Table No. 1 shows the revenue from stamp duty. It was Rs. 14124 in the year 2000-01. It declined to Rs. 6530 in 2001-02. It increased to Rs. 18532 in 2002-03. It declined to Rs. 17530 in the year 2003-04 and Rs. 9441 and Rs. 8485 in the year 2004-05 and 2005-06. After that it increased to Rs. 21340, Rs. 22836 in the year 2006-07 and Rs. 2007-08. It declined to Rs. 12720 in 2008-09. It increased to Rs. 21546 in 2009-10 and again declined to Rs. 19974 in the year 2010-11. After that it increased to Rs. 31517 in 2011-12 and lastly declined to Rs. 28381 in the year 2012-13.

The percentage share of the stamp duty to total grant was 1.82 percent in 2000-01. It declined to 1.04 percent in 2001-02. After that it increased to 2.58 percent in 2004-05. It declined to 2.03 percent in 2003-04 and 0.91 percent in the year 2004-05. It increased to 1.11, 2.33, and 2.66 percent in 2005-06, 2006-07 and 2007-08. It declined to 1.15 percent in 2008-09 and again increased to 1.59 percent in 2009-10. However, during the year 2009-10, 2010-11 it declined to 0.50 and 0.45 percent and lastly declined to 5.07 percent in 2012-13.

Revenue Significance of Development Work Grant:

Table No. 1 shows the development work grant from Atpadi Village Panchayat. It was Rs. 902757 in the year 2000-01. It declined to Rs. 567326 in the year 2001-02. After that it increased to Rs. 638608, Rs. 780599 and Rs.

933140 in the year 2002-03, 2003-04 and 2004-05. It declined to Rs. 689017, Rs. 124426 in the year 2005-06 and 2006-07. It increased to Rs. 1008093, Rs. 1232062, Rs. 3831371, Rs. 4506131 and Rs. 32672015 in the year 2007-08, 2008-09, 2009-10, 2010-11, 2012-12 and 2012-13 respectively.

Composition of Direct and Indirect Tax:

Direct tax is a tax imposed upon a person who himself bears the ultimate burden. "A direct tax really paid by the person on whom it is legally imposed." Direct taxes are levied on permanent and requiring basis. These taxes are directly paid by the tax payers to the state authorities the burden of direct tax cannot be shifted to another person. Indirect tax is a tax the burden of which could be shifted to others. Indirect tax is imposed on one person but shifted partly or wholly by another. In case of indirect taxes the government does not other as to who pays the tax and on whom falls the ultimate burden of the tax.¹⁰

Table No. 2: Growth and Composition of Direct and Indirect Tax Revenue

Year	Direct Tax	Indirect Tax	Total Tax Revenue
2000-01	702368 [97.26]	19755 [2.73]	722123 [100]
2001-02	474793 [86.56]	51774 [9.43]	548455 [100]
2002-03	457059 [87.97]	62470 [12.02]	519529 [100]
2003-04	582226 [93.19]	42494 [6.80]	624720 [100]
2004-05	717717 [94.70]	40130 [5.29]	757847 [100]
2005-06	523641 [92.00]	45478 [7.99]	569119 [100]
2006-07	1197593 [91.78]	107220 [8.21]	1304813 [100]
2007-08	965197 [92.14]	82306 [7.85]	1047503 [100]
2008-09	556074 [50.35]	548242 [49.64]	1104316 [100]
2009-10	1705725 [86.45]	267328 [13.54]	1973053 [100]
2010-11	2180487 [74.53]	771900 [26.38]	2925387 [100]
2011-12	2752825 [93.85]	199562 [6.80]	2932995 [100]
2012-13	3510554 [97.68]	83108 [2.31]	35931662 [100]
CV	75.84	123.33	244.21
CGR	12.00	38.46	27.46

Source: Annual Budgets of Atpadi Village Panchayat

It was seen from the above data that tax revenue collected by the Village Panchayat from direct tax and indirect tax shows gradual increase of consideration. Fluctuation of total tax revenue is increasing. It was Rs. 722123 in 2000-01 to Rs. 3593162 in 2012-13. Likewise direct tax revenue and indirect tax revenue is also increased from Rs. 702368 to Rs. 3510554 and Rs. 19755 and Rs. 83108 in 2000-01 to 2012-13. The percentage share of revenue from direct tax to total tax revenue which was 97.26 percent in 2000-01. The total tax revenue is greater than indirect tax revenue. The percentage share of direct tax revenue is fluctuating from 80 percent to 99 percent during 2000-01 to 2012-13.

The percentage share of the development work grant to total grant was 90.84 percent in 2000-01. It declined to 90.52, 9045 percent in the year 2001-02,

2002-03. It increased to 5.65, 9.92 percent in 2003-04 and 2004-05. It declined to 90.50, 63.64 percent in 2005-06 and 2006-07. Again it increased to 90.80, 91.96 percent in 2007-08 and 2008-09. In the year 2009-10, 2010-11 it increased to 91.75 and 97.80 percent. In the year 2011-12 and 2012-013 it decreased to 94.20 and 89.52 percent.

Direct Tax Revenue of Village Panchayat:

The Village Panchayat revenue direct tax, house tax, general water tax, special water tax and market tax.

Table No. 3: Growth and Composition of Direct Tax Revenue

Year	House Tax	General Water Tax	Special Water Tax	Market Tax	Total
2000-01	638229 [27.53]	36822 [15.88]	11321 [4.88]	17950 [2.45]	731815 [100]
2001-02	259455 [54.64]	33736 [7.10]	152166 [32.04]	29436 [6.19]	474793 [100]
2002-03	415340 [90.97]	18852 [4.12]	11957 [2.61]	10900 [2.38]	457059 [100]
2003-04	543125 [93.28]	20753 [3.56]	12348 [2.12]	6000 [1.03]	582226 [100]
2004-05	555750 [77.43]	135120 [18.82]	14897 [2.07]	11950 [20.03]	717717 [100]
2005-06	292886 [55.93]	85123 [16.25]	40742 [7.78]	104890 [9.61]	523641 [100]
2006-07	674542 [56.32]	312561 [26.09]	95280 [7.95]	115200 [1.89]	1197593 [100]
2007-08	877296 [90.89]	423125 [4.38]	27296 [2.82]	18290 [2.44]	965197 [100]
2008-09	117127 [21.06]	392956 [70.66]	32370 [5.82]	13621 [0.62]	556070 [100]
2009-10	1512596 [88.67]	112146 [7.57]	59067 [3.46]	198925 [0.98]	1705725 [100]
2010-11	191387 [87.77]	29393 [1.34]	223651 [10.25]	13570 [0.85]	2753825 [100]
2011-12	1950873 [69.52]	525132 [19.07]	245820 [9.07]	27000 [100]	2752825 [100]
2012-13	254087 [72.37]	135170 [3.85]	804625 [22.92]	29886 [100]	3510554 [100]
CV	86.06	108.19	156.57	273.50	80.46
CGR	-2.27	19.29	21.10	19.41	0.06

Source : Annual Budgets of Atpadi Village Panchayat

Above table shows that the direct tax revenue raised by the Village Panchayat, house tax raised by the Village Panchayat is Rs. 638229 to Rs. 2540873 in the year 2000-01 to 2012-13. General water tax increased in same period to Rs. 36822 to Rs. 135170 and special water tax Rs. 11321 to Rs. 804625. Market tax was rose from Rs. 17950 to Rs. 29886 in the same period.

The percentage of house tax with relative to total tax revenue is 27.53 percent to 72.37 percent in the year 2000-01 to 2012-13, that of general water tax is 3 to 9 percent during the year 2000-01 to 2012-13, special water tax is 2 to 23 percent during the year 2000-01 to 2012-13 and market tax is 0 to 20 percent during the year 2000-01 to 2012-13.

Indirect Tax Revenue of Village Panchayat:

Indirect tax revenue street light tax, sanitary tax, fair tax in Village Panchayat.

Table No. 4: Growth and Composition of Indirect Tax

Year	Street Light Tax	Sanitary Tax	Fair Tax	Total
2000-01	42009 [8.45]	37043 [74.54]	8452 [17.00]	49695 [100]
2001-02	21888 [29.71]	41838 [56.79]	9936 [13.48]	73662 [100]
2002-03	40300 [64.51]	45000 [24.01]	7170 [11.47]	62470 [100]
2003-04	91754 [74.16]	22728 [18.37]	9236 [7.46]	123714[100]
2004-05	46550 [52.52]	26550[29.95]	15530[17.52]	88630 [100]
2005-06	13668 [26.1]	19490[37.09]	12320[23.44]	52538 [100]
2006-07	48440 [4.35]	38440[39.53]	10350[10.6]	97236 [100]
2007-08	32236 [39.15]	36756[44.65]	13320[16.18]	82306 [100]
2008-09	49362 [9.00]	490430[89.45]	8450 [1.54]	548242[100]
2009-10	59067 [22.09]	198925[74.41]	9336 [3.49]	267328[100]
2010-11	736900[95.46]	24000 [3.10]	11000[1.42]	771900[100]
2011-12	40000[22.20]	15000 [8.32]	125170[69.47]	180170[100]
2012-13	43736[52.62]	22372 [26.91]	17000 [20.45]	83108 [100]
CV	168.46	168.72	154.35	127.49
CGR	9.27	9.25	4.78	8.28

Source: Annual Budgets of Atpadi Village Panchayat

The table shows the indirect tax revenue of Atpadi Village Panchayat. Street light tax was Rs. 42009 to Rs. 43736 in the year 2000-01 to 2012-13. Sanitary tax Rs. 37043 to Rs. 22372 and fair tax is Rs. 8452 to Rs. 17000 during the year 2000-01 to 2012-13.

The percentage share of the total indirect tax street light tax share to the total indirect tax 18.37 percent to 90.45 percent in 2000-01 to 2012-13.

Fair tax share the percentage to total indirect tax 17.00 to 30 percent in 2000-01 to 2012- 13 and sanitary tax 18 to 90 percent in the same period.

CONCLUSION:

The major conclusions of the present study are as follows:

1. Tax is an important source of revenue for the Atpadi Village Panchayat, but not a prominent revenue source. It was dominated by the grant revenue than the tax revenue. Tax revenue contributed by 38% on an average to tax revenue of this panchayat.

2. Taxes are divided into Direct Taxes and Indirect Taxes, and consequently Direct Tax Revenue and Indirect Tax Revenue as well. Tax revenue of the Atpadi Village Panchayat is dominated by the Direct Tax Revenue than the Indirect Tax Revenue by more than 95% on an average.

3. Taxes did not become the backbone of the Total Revenue of the Village Panchayat Atpadi. Their contribution to the Total Revenue stood at less 25% during the period into consideration.

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4. The taxes of Atpadi Village Panchayat are more or less stable and stagnant, during the period under the study. They have shown a very mild growth of less than two percent per annum. This was attempted for a few taxes only.

5. Village Panchayat Atpadi has failed in the efficient administration of the taxation during the period into consideration. It is because the amount of tax dues was in considerable amount. It rose for Rs. 30,553 in 2000-01 to Rs. 42,536 in 2012-13, and the number of tax overdueser stood at 725 in 2000-01 and 361 in 2012-13 respectivel

SUGGESTIONS:

The important suggestions useful for dealing with the problems of taxation of the Panchayat of Atpadi and their bright future are as follows:

1. Due, rigorous and honest efforts should be made by the Atpadi Village Panchayat to exploit all its sources that will enable its tax revenue significantl
2. Atpadi Village Panchayat should carry out efficient and economical administration of taxation by making a separate provision of Tax Department in its administration.
3. The grants given by the central and state governments should be linked to efficient tax administration by the Village Panchayat.
4. Panchayat members, social members should help and participate in tax collection by the Village Panchayat.
5. State Finance Commission should be more need rigorous and honest in assessing tax related issues of the Panchayat and suitable suggestions so that Village Panchayat taxation will be more productive .

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Table No.1: Growth and Composition of Revenue Receipts of Tax Revenue of Atpadi Village Panchayat

House Tax	456275 [58.11]	25545 [47.30]	413350 [79.94]	543125 [86.93]	555730 [73.33]	232886 [31.46]	674542 [83.75]	877295 [10.60]	117127 [6.15]	1512596 [76.66]	1913873 [64.82]	1930873 [66.57]	2540873 [70.70]	3.47	56.06
General Water Tax	36862 [5.09]	33726 [6.15]	18652 [3.65]	20753 [3.33]	135120 [17.82]	65123 [8.65]	312661 [4.03]	42315 [5.38]	392956 [0.95]	18936 [0.99]	29393 [1.90]	248820 [3.70]	135170 [1351.70]	12.07	108.19
Special Water Tax	11321 [1.56]	15216 [27.74]	11957 [2.30]	12348 [1.97]	14857 [1.96]	40742 [7.15]	95280 [2.6]	27296 [2.92]	32370 [2.99]	112146 [7.57]	223651 [8.51]	40000 [21.39]	804625	23.4	156.57
Street Light Tax	11000 [1.23]	21888 [3.99]	40300 [7.75]	91750 [14.4]	46550 [6.14]	13668 [1.80]	35440 [3.07]	32230 [4.46]	49262 [3.14]	539067 [24.92]	736900 [1.25]	27000 [1.21]	43736	16.22	188.72
Market Tax	10950 [1.51]	29436 [5.36]	10900 [2.09]	6000 [0.96]	11950 [11.57]	104890 [18.43]	185290 [1.73]	18290 [1.23]	13621 [3.40]	63047 [0.45]	13570 [0.92]	15000 [0.85]	26866	6.43	173.50
Sanitary Tax	37043 [5.12]	41838 [7.52]	15000 [2.88]	23728 [36.37]	26550 [3.50]	15490 [3.42]	35446 [3.50]	36756 [44.40]	490430 [10.08]	1989250 [0.81]	24000 [0.51]	135170 [0.62]	22272	7.24	8.86
Fair Tax	8452 [3.41]	9926 [4.01]	7170 [2.69]	9226 [3.73]	15320 [6.28]	11320 [4.96]	10350 [4.18]	13320 [5.38]	8430 [3.41]	9336 [3.77]	11000 [4.44]	2932995 [6.87]	17000	5.77	116.67
Total	722123	54845	519529	624720	757847	569119	1304813	1047503	1104346	1973053	2952387	762153	3593662		
Forest Auction	23130 [4.88]	26321 [56.35]	31256 [47.52]	27370 [51.88]	47622 [21.59]	58213 [36.47]	121321 [82.72]	97392 [73.12]	95121 [68.00]	538222 [80.67]	621321 [85.30]	131303 [63.83]	323462	16.71	87.35
Rent	319005 [55.93]	21931 [43.64]	54371 [52.37]	25379 [48.11]	16314 [77.14]	10146 [6.35]	99331 [17.27]	20330 [18.54]	22236 [31.99]	233198 [19.32]	146849 [14.69]	21720 [36.16]	183225	6.06	36.18
Total	37030	50252	65627	52748	210770	158659	220652	117662	117357	751420	770170	894456	506687		
Stamp Duty	141245015 [2.018]	6520 [1.40]	18532 [2.58]	17330 [2.03]	9441 [0.93]	8485 [0.83]	21340 [2.50]	22826 [2.66]	12720 [0.89]	21346 [1.59]	19974 [0.50]	915176 [0.45]	28861 [0.48]	30.37	143.50
Development Grant	8176041 [99.14]	40424 [87.19]	648608 [90.48]	780588 [9.65]	931952 [91.89]	790337 [76.87]	128426 [15.06]	777266 [90.80]	1326890 [93.48]	132052 [91.79]	3831371 [97.90]	4506131 [94.20]	3779523 [90.91]	9.35	65.81
Grant For School	23326 [0.37]	18120 [7.49]	23345 [3.81]	25310 [4.37]	31736 [4.13]	32215 [3.10]	20215 [3.46]	25031 [3.59]	37410 [3.00]	41337 [3.07]	23188 [0.59]	133821 [2.54]	15281 [8.03]	4.47	104.7
Social Development Grant	31326 [0.37]	34731	27328	37635	41926	31650	29521	30789	42730	47514	42836	4506131	3779523	33.58	
Total	874683	46362	716813	861073	1015065	826607	199502	855962	1419750	13422149	3917389	4733504	4137201		