



## The Maharashtra Sinhastha Fair Pilgrim Tax Act, 1980

Act 2 of 1980

**Keyword(s):**

Adult, Child, Collector, Municipalities Act, Naka, Pilgrim, Period of Sinhastha Fair, Pilgrim Tax, Trimbak Municipal Area

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**THE MAHARASHTRA SINHASTHA FAIR PILGRIM TAX ACT, 1980.**

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**MAHARASHTRA ACT No. II OF 1980.<sup>1</sup>**

[THE MAHARASHTRA SINHASHTHA FAIR PILGRIM TAX ACT, 1980.]

[ Received the assent of the Governor on the 9th day of February 1980; assent first published in the *Maharashtra Government Gazette*, Part IV, on the 12th day of February 1980.]

**An Act to provide for levy and collection of a tax on pilgrims visiting Trimbak Municipal area during the period of Sinhastha Fair in 1979-80.**

WHEREAS a large number of pilgrims were expected to visit Trimbak Municipal area in Nashik District in the State of Maharashtra, during the period of Sinhastha Fair which has commenced on the 29th August 1979 and is to end on the 26th September 1980;

AND WHEREAS on this occasion the State Government is making better and adequate arrangements for the public health, sanitation, safety, convenience and welfare of the pilgrims;

AND WHEREAS for meeting some portion of this additional expenditure required to be incurred, it was expedient to provide for the levy and collection of a tax on pilgrims visiting Trimbak Municipal area during the period of the Sinhastha Fair;

AND WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed, which rendered it necessary for him to take immediate action to make a law providing for the matters aforesaid and for matters connected therewith; and, therefore, promulgated the Maharashtra Sinhastha Fair Pilgrim Tax Ordinance, Mah. Ord. 1979, on the 24th August, 1979; VI of 1979.

AND WHEREAS, it is expedient to replace the said Ordinance by an Act of the State Legislature; It is hereby enacted in the Thirty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Maharashtra Sinhastha Fair Pilgrim Tax Act, 1980. Short title, extent and duration.

(2) It extends to the area within the limits of the Trimbak Municipal Council established under the Maharashtra Municipalities Act, 1965 and to its peripheral area of five kilometres. Mah. XL of 1965.

(3) It shall be deemed to have come into force on the 29th August 1979 and shall be in force for the period ending on the 26th September 1980 and shall then cease to have effect, except as respects things done or omitted to be done before the expiration of the period aforesaid.

2. In this Act, unless the context otherwise requires,—

(a) "adult" means person who has completed twelve years of age;

(b) "child" means a person who has not completed twelve years of age;

(c) "Collector" means the Collector of the Nashik District and includes any officer, not below the rank of Tahsildar, authorised by him to exercise the powers and perform the duties of the Collector under this Act; Definitions.

<sup>1</sup>For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1980, Part V, Extra-page 6.

(d) "Municipalities Act" means the Maharashtra Municipalities Act, 1965;

Mah.  
XL of  
1965.

(e) "Naka" means a Naka established under this Act;

(f) "period of Sinhastha Fair" means the period which has commenced on the 29th August 1979 and is to end on the 26th September 1980 (both inclusive);

(g) "pilgrim" means any person visiting the Trimbak Municipal area during the period of Sinhastha Fair, unless he is one of the exempted persons;

(h) "pilgrim tax" means the tax on pilgrims levied and collected under this Act;

(i) "Trimbak Municipal area" means the area within the jurisdiction of the Trimbak Municipal Council established under the Municipalities Act.

Levy of  
pilgrim tax  
on persons  
visiting  
Trimbak  
Municipal  
area during  
Sinhastha  
Fair.

3. (1) Notwithstanding anything contained in the Municipalities Act, there shall be levied and collected the pilgrim tax on every person (unless he is exempted under this Act), visiting or entering the Trimbak Municipal area, on each occasion, during the period of Sinhastha Fair, at the following rates, namely:—

(a) at the rate of one rupee per visit or entry for an adult;

(b) at the rate of fifty paise per visit or entry for a child.

(2) The tax may be collected in or near the vehicle by which the person may be travelling, or at any Naka, in the Trimbak Municipal area or in any part of its periphery, by the conductor of any stage carriage belonging to the Maharashtra State Road Transport Corporation or by the Naka Karkun appointed by the Collector.

(3) On payment of the tax, an entry pass or ticket, in the form laid down by the Collector shall be issued to him by person who collects the tax.

(4) No person who is liable to pay the pilgrim tax shall enter the municipal area at any time during the period of Sinhastha Fair, without paying the tax and obtaining the entry pass or ticket as aforesaid.

(5) Any entry pass or ticket issued under this section shall not be transferable and shall be produced on demand for inspection by any person authorised by the Collector in this behalf.

Exemption  
from levy of  
pilgrim tax.

4. (1) The following classes of persons shall be exempted from the payment of the pilgrim tax, namely:—

(a) local residents of the Trimbak Municipal area, who hold identity card or exemption pass issued by or under the authority of the Municipal Council or the Collector;

(b) members of Parliament and Members of the Maharashtra State Legislature;

(c) officers and servants of the State Government, the Central Government or any local authority, who are on duty;

(d) persons who perform the journey on foot;

(e) persons who perform the journey on horse back or bicycle or by bullock-cart;

(f) persons who are passing through the Trimbak Municipal area *en route* to any destination outside that area;

(g) all children who have not completed three years of age;

(h) any other class or classes of persons, who may be exempted by the State Government, by notification in the *Official Gazette*, if it is considered necessary by it so to do in the public interest.

(2) If any question arises as to whether any person is or is not exempted from payment of the tax under this section, the question shall be referred for decision to the Tahsildar having revenue jurisdiction in the Trimbak Municipal area, and the decision of the Tahsildar, subject to an appeal to the Collector of the District, shall be final.

5. (1) The Collector shall by order, from time to time, direct the routes and the times by which the persons intending to enter or entering the Trimbak Municipal area shall pass, and different routes may be specified by him for persons walking, cycling, riding or coming by bullock carts or motor vehicles or other vehicles. Regulation of routes and arrangements for collection of tax.

(2) No person visiting or entering the Trimbak Municipal area or any area in its periphery and no person in-charge of a vehicle entering any of such areas, shall enter such area, at any time during the period of the Sinhastha Fair, except by the routes specified by the Collector in that behalf under sub-section (1).

(3) On the routes aforesaid, the Collector shall establish as many *Nakas* as may be deemed necessary, which shall be manned by *Naka Karkuns* appointed by him, and shall by order direct that all persons coming by the route on which such *Naka* is established shall stop, and halt their vehicles and animals, if any, to enable the *Naka Karkuns* to collect the pilgrim tax.

(4) The routes and *Nakas* shall be patrolled by such officers and servants of the State Government as may be authorised by the Collector, who shall not allow any person to enter the Trimbak Municipal area or its periphery, except by any of the routes specified in that behalf.

(5) Every order made by the Collector under this section shall be published in at least two newspapers having circulation in the Trimbak Municipal area and by affixing copies thereof in conspicuous places near *Nakas* established under this section.

6. (1) The State Government may entrust work of collection of the pilgrim tax to the Maharashtra State Road Transport Corporation from the passengers travelling by its stage carriages to the Trimbak Municipal area, subject to such conditions, as may be agreed upon, between the State Government and the said Corporation. Entrustment of recovery of pilgrim tax to Maharashtra State Road Transport Corporation.

(2) When the work of collection of pilgrim tax is entrusted to the said Corporation, any conductor of the said Corporation, and any other person authorised by it in this behalf, shall have the power to collect the tax and to issue the entry pass or ticket at any convenient stage of the journey.

(3) It shall be the duty of every passenger travelling by any stage carriage of the said Corporation to the Trimbak Municipal area (unless he is exempted under this Act) to pay the pilgrim tax to the conductor or the other authorised person and to obtain the entry pass or ticket from him.

7. Whoever intentionally contravenes the provisions of sub-section (4) or (5) of section 3 or sub-section (2) or (3) of section 5 or obstructs any officer or servant of the State Government or the Maharashtra State Road Transport Corporation in the exercise of his powers or the performance of his duties under this Act shall, on conviction, be punished with fine which may extend to one hundred rupees. Punishment for offences.

8. Any person appointed or authorised under this Act or any person acting or purporting to act in pursuance of any powers conferred or duties imposed on him under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code. Certain persons deemed to be public servants.

Proceeds to  
be credited  
to Consoli-  
dated Fund  
of the State.

9. The proceeds of the pilgrim tax levied and collected under this Act shall be credited to the Consolidated Fund of the State.

Power to  
make rules.

10. (1) The State Government may, by notification, in the *Official Gazette*, make rules to carry out the purposes of this Act, and such rules may include rules to provide that, in such circumstances and subject to such conditions as may be prescribed in the rules, a refund of the whole or part of the amount of pilgrim tax paid may be granted to any person or class of persons.

(2) All rules made under this section shall be subject to the condition of previous publication, except on the first occasion of making such rules.

(3) Every rule made under this section shall be laid, as soon as may be, after it is made, before each House of the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall, from the date of publication of such notification, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

Repeal of  
Mah. Ord.  
VI of 1979  
and saving.

11. (1) The Maharashtra Sinhastha Fair Pilgrim Tax Ordinance, 1979, is hereby

Mah.  
Ord.  
VI of  
1979.

(2) Notwithstanding such repeal, anything done or any action taken (including any appointment, entrustment or authorisation made or any notification or order issued) under the Ordinance so repealed shall be deemed to have been done, taken, made or issued, as the case may be, under the corresponding provisions of this Act.