



THE COMMISSIONER OF MUNICIPAL ADMINISTRATION,  
CHENNAI, MADRAS - 600 005.

Rec. No. 37667/92/R1.

Dt. 27.8.1992

CIRCULAR

SUB: TAX AND NON-TAX income - i.e. Municipalities and Township Committees - Recovery of time barred arrears.

- REF: 1. G.O. Ms. No. 419, RD & LA, Dt. 23.2.1974.
- 2. G.O. Ms. No. 1601, RD & LA., Dt. 14.9.1981.
- 3. This Office Circular Rec. No. 59884/92/ Q1 Dt. 24.8.92.
- 4. This office Circular No. 37667/92 / R1., Dt. 12.5.92 and D.O. Lr. No. 37667/92/ R1 Dt. 21.7.92.

Collection of Municipal revenue is the joint responsibility of Bill Collectors, Revenue Inspectors, Sub Assistants, Assistant Revenue Officers, Revenue Officers, Managers and the Municipal Commissioners. Therefore, when fixing up responsibility for the default in collection of municipal revenue, the role of all the concerned employees ~~should be analysed and the responsibility should be apportioned accordingly.~~ Necessarily, everyone involved in the process has to be held responsible for the default. Further, the responsibility should be fixed directly on the employees who failed to collect the demand within the period of three years. Therefore, the persons who handled the cases during that three year period should be held responsible for rendering the demand time-barred. In this connection, the Municipal Commissioners should strictly follow the instructions given in the three references cited.

(Sd.) S. KABILAN,  
COMMISSIONER OF MUNICIPAL  
ADMINISTRATION.

All Executive Authorities  
Municipalities and Township Committees,

All Regional Directors of Municipal  
Administration.

Copy to : Joint Director (Administration)

//Forwarded// by order//

*[Signature]*  
for Commissioner of  
Municipal Administration.