

(1976) 03 AP CK 0004

In the Andhra Pradesh High Court

Case No : Writ Appeal No. 145 of 1975

Tenugu Pedda Narsimlu and Others

APPELLANT

Vs

Gram Panchayat, Velpur

RESPONDENT

Date of Decision : 03-03-1976

Acts Referred:

Citation : AIR 1976 AP 329

Hon'ble Judges : S. Obul Reddi, C.J;Punnayya, J;Gangadhara Rao, J

Bench : Full Bench

Advocate : B. Sivareddy, for R. Narasimhareddy, for the Appellant; Government Pleader for Panchayat Raj, for the Respondent

Judgement

Gangadhara Rao, J.—Two questions are raised in this Writ Appeal. Whether it is obligatory for the Executive Officer of the Gram Panchayat to give notice to the rate payers before preparing the assessment books relating to house tax, under Rule 8 of Schedule II of the Andhra Pradesh Gram Panchayat Act, 1964. It is, whether a public notice is sufficient or an individual notice should be given to the rate payers?

2. The appellants are owners of houses in Velpur Gram Panchayat in Armur Taluk, Nizamabad District. Previously, the Gram Panchayat was levying property tax on the annual rental value. In 1973, the Gram Panchayat undertook quinquennial revision of the assessment of house tax. According to the appellants house tax was enhanced from two to eight times and no notice was issued to them calling for objections before revising the assessment and enhancing the taxes. In support of their contention, that no notice was given to them they relied upon the Bench decision of this court in Ramachandra Rao v. Government of Andhra Pradesh, (1971 2 Lawyers' Ref. 420) (Andh Pra).

3. The writ petition was dismissed by our learned brother Raghuvir J, holding that the particulars of enhancement had not been given by the appellants and so, it was not possible to give any relief in the writ petition. But, he observed

that it would not prevent them from taking appropriate proceedings by filing objections before the authorities or taking suitable proceedings as and when demand notices were serviced upon them.

4. In the appeal filed against that judgment, the correctness of the Bench decision in *Ramachandra Rao, v. Government of A.P.*, (1971) 2 Lawyers Ref. 420 (Andh Pra) is questioned by the learned Government Pleader.

5. In the counter-affidavit filed by the Executive Officer of the Gram Panchayat in the writ appeal, it is stated that the previous revision was made during the year 1967-68, and after the expiry of five years action was initiated to revise the house tax on the basis of the capital value, as provided u/s 69 read with Section 70 of Andhra Pradesh Gram Panchayat Act, 1964, and accordingly the impugned action was taken by the Executive Officer. In accordance with Rule 8 of the Rules, notices have been published by beat of tom tom on 24-1-1973 and copies of notification were published in three conspicuous places in the village viz., one in village Chavadi, another at Venkatapur Chavadi and the third on the notice board of the Gram Panchayat, and it was also intimated through beat of tom tom of the aforesaid affixture of notices. The appellants did not file any objections before revising the assessments of the house tax and as a consequence, the Revision Officer was constrained to make final assessment of the house tax on the basis of the capital value of the buildings after going to each house and making capital value thereof as contemplated u/s 70 of the Act. It is also stated that the appellants did not prefer any appeal to the Gram Panchayat under Rule 27, or a revision to the Government. The Government through Memo. No. 713, Panchayat Raj (Ptd. III) dated 4-10-1971, have communicated to the Panchayat to give an opportunity to the tax payers to file their objections to Executive Authority against the provisional assessment within fifteen days from the date of publication of the assessment books, and if any objections are filed, they may be disposed of as early as possible, providing a right of appeal under Rule 27. It is stated that after the receipt of the said Memo from the Government, it was again published by beat of tom tom, but none of the appellants, had filed nay objections before the Executive Authority, nor availed themselves of the statutory right of redressal provided to them. Lastly, it was contended that the Revision Officer has scrupulously adhered to the Rules in making assessment of the house tax on the capital value.

6. In order to appreciate the questions raised in this appeal, it is necessary to refer to the relevant provisions of the Act and the Rules. u/s 69 of the Act, a Gram Panchayat shall levy in the village a house tax. u/s 70 (1) the house tax shall, subject to the rules in Schedule II and to such other rules as may be prescribed, be levied on all houses in the village on any one of the following basis namely : (a) amount rental value, or (b) capital value, or (c) such other basis as may be prescribed. Under sub-section (3) of Section 70 the house tax shall be levied every year. It shall be levied at such rates as may be fixed by the Gram Panchayat, not being less than the minimum rates, prescribed in regard to the

basis of levy adopted by the Gram Panchayat. Under sub-section (4) of Section 70, the Government may make rules providing for the manner of ascertaining the annual or capital value of houses or the categories into which they fall for the purposes of taxation. u/s 71, the Government, lay by order publish in the Andhra Pradesh Gazette, for special reasons to be specified in such order direct any gram panchayat to levy the house tax referred to in Section 69 at such rates and with effect from such date not being earlier than the first day of the year immediately following that in which the order is published, as may be specified in the order. When such an order has been published the provisions of the Act relating to house tax shall apply as if the gram panchayat had, on the date of publication of such order, by resolution determined to levy the tax at the rate and with effect from the date specified in the order, and as if no other resolution of the gram panchayat u/s 69 determining the rate at which end the data from which the house tax shall be levied, had taken effect. A gram panchayat shall not alter the rate at which the house tax is levied in pursuance of an order of the Government or abolish such tax except with the previous sanction of the Government.

7. Schedule II enumerates the Rules relating to taxes Under Rule 1, the executive authority shall determine the tax to which each person or property is liable. As soon as may be after the tax payable by a person is determined for the first time under the Act, such person shall be served with a notice in the prescribed manner and thereupon he shall be liable to pay the tax year after year on or before the prescribed date without any fresh notice thereof. Rule 2 says that it, at any time, it appears to the gram panchayat that any person or property has been inadequately assessed or inadvertently or improperly omitted from the assessment book relating to any tax or that there is any clerical or arithmetical error in the said books, it may direct the executive authority to amend the said books in such manner as it deems just and necessary, provided that no such direction shall be given, where it involves an increase in the assessment unless the person concerned has been afforded a reasonable opportunity to show cause to the gram panchayat why the assessment books should not be amended as proposed. Rule 4 says that when the gram panchayat has resolved to assess houses for the purpose of house tax either on their annual or their capital value, the rates fixed by the gram panchayat may either be proportionate to the value of each house, or may advance in systematic progression with the value of the house; but shall in no case decrease as the value of the house increased. Under rule 5 when a proportionate rate has been adopted by the gram panchayat, it may group the houses in the village into classes to simplify the calculation and the collection of the tax. When a progressive rate has been adopted by the gram panchayat it shall prescribe principles of classification and settle the precise number and limits of each class. The Gram Panchayat shall not in either case so arrange the classes as to affect substantially the principle of taxation whether proportionate or progressive, and the number of classes shall in no case be less than six. Under Rule 6, the Karnam

or Patwari having jurisdiction over any area comprised in the village shall, on the requisition of the executive authority, prepare and furnish to him a list of all houses within such area and shall enter in the list the names of the owners and occupiers of such houses. Under Rule 7, the executive authority, shall on receipt of the lists mentioned in Rule 6 cause assessment books to be prepared. Such assessment books shall show in distinct columns the names of the owner and of the occupier of each house, the class, if any under which such house is taxed, the amount of the tax due on the dates on which tax is payable. Under Rule 8, as soon as the assessment books are prepared, the executive authority shall, by beat of drum in the village give public notice thereof and of the place or places where the books may be inspected. Under Rule 9, the executive authority may amend the assessment books at any time between one general revision and another. In every case in which between one general revision and another the executive authority assesses any house for the first time or increases the assessment on any house otherwise than in consequence of a general enhancement of the rates at which the house tax is leviable, the executive authority shall intimate by a special notice to the owner or occupier of such house that a petition for revising the assessment will be considered, if it reaches the gram panchayat office within sixty days from the date of service of such notice in the case of the State or Central Government or a company and within thirty days from the date of service of such notice in other cases. Under Rule 10, any person may, at any time not being less than thirty days or more than sixty days before the end of a year move the executive authority by revision petition to reduce the tax to which he is liable for the forthcoming year on the ground that the annual or capital value, as the case may be, of the house in respect of which the tax is imposed, has decreased since the assessment of the house was last made or revised. That revision shall be disposed of under Rule 11. Under Rule 12, the executive authority shall not be bound to cause new lists or assessment books to be prepared every year, but may adopt those of the preceding year with such amendments as have been made or may be made for the preceding year; provided that a general revisions of assessment books shall be made once in every five years. Public notice of such amendments and general assessment shall be given in the manner provided in Rule 8. Rule 13 provides for the appointment of a revision officer to conduct the general revision of assessment books. He may be appointed for a specified period and he shall exercise the powers, discharge the duties and perform the functions of the executive authority under these rules in so far as such powers, duties, functions relate to the revision of assessment books under Rule 12. Rule 27 gives a right of appeal to the gram panchayat in respect of the assessment and imposition of the house tax under Rule 7 and 12, and the order of the executive authority under Rule 11 upon a revision petition. Rule 29 empowers the gram panchayat to cancel or modify any order passed by the executive authority reducing or remitting a tax. Under Rule 30, the assessment books shall be corrected in accordance with any order passed by the gram panchayat on appeal; in the event of the amount of any tax being reduced or remitted by the gram

panchayat, the executive authority shall grant a refund accordingly. Rule 31 says that the assessment of any tax when no appeal is made as hereinbefore provided and when such an appeal is made, the adjudication of the gram panchayat thereon, shall subject to the revisionary powers of Government, be final provided that where any assessment is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith.

8. In G.O. Ms. No. P.R. dated 12th March 1975, the Government have framed rules relating to levy of house tax. They prescribe the minimum and maximum rates, the method and manner of determining the annual or capital value of houses, manner of assessments etc.

9. A reading of these provisions shows that the gram panchayat can levy the house tax on capital value of a house. It shall be levied at such rates as may be fixed by the gram panchayat, not being less than the minimum rates and not exceeding the maximum rates prescribed under the Rules. The Government may make rules ascertaining capital value of a house of such rules have been made by the Government. The Government can also, by an order, direct a gram panchayat to levy the house tax at such rates and with effect from such date, not being earlier than the first day of the year immediately following that in which the order is published. Rules in Schedule II provide that when the gram panchayat has resolved to assess houses for purposes of house tax on their capital value, the rates fixed by the gram panchayat may either be proportionate to the value of the house, or may advance in systematic progression with the value of the house; but shall in no case decrease as the value of the house increases. It may also put the houses into classes to simplify the calculation and the collection of the tax. When a progressive rate has been adopted by the gram panchayat, it shall prescribe the principles of classification and also settle the precise number and limits of each class. The Karnam or the patwari of the village shall on the requisition of the executive authority, prepare and furnish to him, a list of all the houses within such area and shall enter in the list of names of owners and occupiers of such houses. On receipt of those list the executive authority shall cause assessment books to be prepared. Such assessment books shall show in distinct columns the name of the owner and of the occupier of each house, the class if any, under which such house is taxed, and the amount of the tax due on the dates on which the tax is payable. As soon as the assessment books are prepared, the executive authority shall by bet of drum in the village, give public notice thereof and of the place or places where the books may be inspected. The assessee has a right of appeal to the gram panchayat against an assessment and imposition of house tax.

10. Thus the rate payer does not seem to have any say in the matter with regard to the basis on which the house tax can be levied or the rate at which it can be levied. The reason may be that the gram panchayat decides those questions and he speaks through his elected representative in the gram panchayat. Equally, the

rules do not say that he should be heard before the assessment books are prepared by the executive authority under Rule 7 in Schedule II. Only he is given a right of appeal to the gram panchayat under Rule 27. Still the question is whether he should be heard and if so, what kind of notice should be given to him.

11. It is contended by the learned Government Pleader that before preparing the assessment books under Rule 7, there is no provision for giving notice to rate payers and the only obligation on the executive authority is to give a public notice as prescribed under Rule 8 by beat of drum in the village and of the place or places where the books may be kept for inspection. But, the learned counsel for the appellants contends that Rule 7 is silent with regard to giving of the notice to the rate-payer, but that does not mean that notice need not be given. He argues that assessment involves a liability and, therefore, notice should be given to a rate-payers, and they should be heard before assessments are finalised under Rule 7.

12. In this connection, he placed strong reliance upon the Bench decision of this Court in *Rama Chandra Rao v. Government of A.P.* ((1971) 2 Lawyers Ref. 420). In that case a similar question had to be considered by the Bench. That was also a case of general revision of property tax after five years. It was cited by the petitioners in the writ petition that after the assessment books were prepared no notice was served upon them informing them that the property tax, which they were paying till then, had been increased and, consequently, they had no opportunity to show as to why and how the increase made in the ratable value was unreasonable and unjustified. Consequently, it was argued that the assessment of tax was bad and the demands could not be enforced against them. After referring to the relevant sections and the rules, the learned Judges observed as follows:--

"At first glance everybody is likely to carry the impression on a reading of Rules 7 and 8 that the assessment books caused to be prepared by the executive authority are tentative and provisional. This impression gets strengthened when one reads Rule 8 which enjoins upon the executive authority to publicly notify the contents of the register and of the place or places where the books are kept for inspection. These rules however do not show as to what is to happen after books which are kept for inspection, are inspected, by the owners or occupiers of the houses. The said rules do not call upon the owners or occupiers of the houses who are aggrieved by the assessment made, to prefer objections to the executive authority, nor do they specifically empower the executive authority to consider and dispose of those objections. When Rule 8 directed the books to be kept for inspection, there must be some purpose behind the said rule. The only purpose cannot be to inform the owners and occupiers of the houses the real position in regard to their house tax by provide the an opportunity to make representation if they are not satisfied with the assessment made in regard to their house tax. Rules 7 and 8, however, are not express in this behalf. It is , however, seen from a reading of R. 27 of the Rules, that it contemplates an

appeal against "the assessment and imposition of house tax under Rule 7". Rule 7 does not in express language speak of assessment and imposition. If these provisions therefore are to be read together and are to be given some sensible meaning, then Rules 7 and 8 will have to be interpreted in the manner which will make the picture of finalising the assessment books complete. Unless the following sentence appearing in Rule 7 "the executive authority shall cause assessment books to be prepared", is interpreted to divide the process into two stages, the first stage being the stage of unilaterally preparing the assessment books tentatively or provisionally and then after providing an opportunity to the rate-payers to represent their grievances and after those grievances are disposed of to finalise the assessment books, it would not be possible to postulate an order under Rule 7 of "assessment and imposition: of the tax on any house owner or occupier as an order of assessment and imposition of tax, against which an appeal under Rule 27 (a) of the Rules can be preferred. Thus the above said words of Rule 7 necessarily imply the said two stages.

"It is now well settled that if the rule-making authority omits while making a rule some essential aspect of the matter without which the rule will not be complete and effective, it is permissible for the Courts to judicially interpret the rule by supplying the omission with a view to make the rule workable."

The learned Judges further observed as follows :

"Thus unless Rule 7 is given a meaning by which after the provisional assessment books are prepared, opportunities are provided to the owners and occupiers of the houses, and the executive authority is empowered to dispose of those objections, culminating in the finalisation of the assessment books by which the assessment and imposition of tax will be deemed to have been finalised. Rule 7 would make no sense and will not complete the picture.

On a careful reading of the entire set of rules we are satisfied that the rule making authority did not intend that no opportunity should be provided to the house owners or occupiers to represent their case after inspection for the provisional assessment books to the executive authority or that the executive authority should not consider and dispose of such objection before the provisional assessment book is finalised. In this connection it is pertinent to note that in all cases where the finalised assessment book is to be modified or amended during the two general revisions, the rules require service of a special notice on those house owners or occupiers whose house tax is proposed to be enhanced. If the rule require such a special notice in regard to enhancement between the two revisions, we fail to see why a separate rule should have been intended to apply to cases of general revision which result in enhancement of house tax."

When it was contended before the learned Judges that Rule 7 although authorises the executive authority to prepare provisional assessment book Rule 27 empowers the Gram Panchayat, in appeal to make a provisional assessment

book final, it was held as follows:--

"We are not impressed by this argument. When once it is conceded that Rule 7 has the effect of causing provisional assessment books only and not the final books, then it would be unreasonable to alter Rule 27 with a view to make the appellate authority really a primary authority so that the provisional assessment books can be made final. The appeals contemplated by Rule 27 of the Rules are appeals preferred to Gram Panchayat by individual assesses and not a general appeal against all the assessment books which admittedly are provisional according to Rule 7 of the Rules. The interpretation therefore which is sought to be given by the learned counsel appearing for the Gram Panchayat cannot be accepted. Reliance on Rule 31 in that behalf does not help him either. It merely declares as to when assessment of any tax shall be final. The difficulty is not at the appellate or revisionary stage. The difficulty is only at the initial stage and that is at the stage after the provisional assessment book is prepared. Unless there is a specific provision under which assessment books are finalised after hearing the objections the assessment and imposition of tax will not be effective. Admittedly except Rule 7 there is no other provision. It becomes therefore incumbent to read Rule 7 so as to make it effective. We are therefore satisfied that Rule 7 empowers the executive authority to prepare a provisional assessment book, publish its contents and made known to the house-owners and occupiers, the place or places where the books would be available for inspection. What must necessarily flow from the preliminary step is that it empowers the executive authority to receive objections from those who are not satisfied with the entries of the provisional assessment books. By necessary implication, the executive authority is empowered to dispose of these objections and thus finalise the assessment books postulated by Rule 7. It is only then that Rule 7 read with Rule 8 would finalise the assessment books. The final assessment books would assess and impose the house tax on those whose names are entered in the assessment books. It is against such assessment and imposition of house tax, entered into the finalised assessment books that an appeal by individual house-owner or occupier of houses can lie to the Gram Panchayat.

"Rule 31 of the Rules makes the assessment book final where no appeal is filed, and if filed, it will be final only when the final order is passed by the Gram Panchayat in appeal. It is by such wholesome reading of these rules that a complete and workable picture can be evolved. Any other interpretation as stated earlier would make the rules incomplete and absurd."

Finally, on the facts of that case, the learned Judges held as follows :--

"Admittedly before the finalisation of the entries in regard to the assessment and imposition of the house tax on the petitioners, notices were not given to them. They had therefore no opportunity to file their objections. The entries relating to them are therefore bad in law. Any demand notices based on such entries cannot be enforced against them."

We agree with their reasoning and the interpretation of Rule 7.

13. We are also of the opinion that though Rule 7 is silent, still, no amendment could be finalised under that Rule without giving notice to the house owner. Assessment involves a liability and how can he be assessed without hearing him? If the State enjoins giving him a notice well and good, otherwise, he is entitled for a notice on the ground of natural justice. This question can be viewed from another angle also. No two houses are generally alike. The capital value of a house depends upon a number of factors like its total and plinth area, its age, its nature and design, the material used for its construction, etc. With all the guidelines laid down under the Rules, the executive officer can only make an estimate but that may not be real from the stand point of the rate payer who has actually constructed the building. Some times the values of both of them may differ so widely. So, it is but fair that he should be heard before the assessment is finalised. There is also another aspect to this question. Under Rule 27, the rate-payer has a right of appeal against the assessment and imposition of house tax made under rule 7. It means the assessment under Rule 7 is final. But, does it mean, the rate payer need not be heard before the final orders passed, but he would be heard only in an appeal? It will be like saying "you will not be heard before you are convicted, and conviction is certain, but you have a right of appeal against your conviction. It is a poor consolation to the convicted. Similarly, it is a poor comfort to the rate payer. In fact, we have many tax laws like Income Tax, sales tax etc., in our country and no person is assessed without giving him a notice. So, we hold that under Rule 7, preparation of assessment books becomes final only after an opportunity is provided to the rate payers.

14. But, we do not agree with the learned Judges (if they meant that) that individual notice should be given to each rate payer before finalising the assessment under Rule 7. There is no provision to that effect under the Rules. Rule 18 contemplates only a public notice by beat of drum in the village, and of the place or places where the books may be inspected. This also becomes evident from a reading of Rule 12, which says that the executive authority shall not be bound to cause new lists or assessment books to be prepared every year with such amendments as have been made or may be made for the preceding year; provided that a general revision of assessment books shall be made once in every five years, and public notice of such amendment and general assessments shall be given in the manner provided under Rule 8. It is also in consonance with the realities of the situation. In a case of general revision once in five years all the rate payers are affected. Therefore, a general notice is sufficient. Wherever an individual notice is to be given it is prescribed by the rules themselves. Under R. 2, if at any time, it appears to the gram panchayat that any person or property has been inadequately assessed or inadvertently or improperly omitted from the assessment books relating to any tax or that there is any clerical or arithmetical error in the said books, it may direct the executive authority to amend the said books in such manner as it deems just or necessary provided that no such

direction shall be given where it involves an increase in the assessment, unless the person concerned has been afforded a reasonable opportunity to show cause to the gram panchayat why the assessment books should not be amended as proposed. Similarly under Rule 9 (3). In every case in which between one general revision and another the executive authority assesses any house for the first time or increases the assessment on any house otherwise than in consequence of a general enhancement of the rates at which the house tax is leviable, the executive authority shall intimate by a special notice to the owner or occupier of such house that a petition for revising the assessment will be considered, if it reaches the gram panchayat office within sixty days from the date of service of such notice in the case of the State or Central Government or a company and within thirty days from the date of service of such notice in other cases.

15. It is common knowledge that the resources of many gram panchayats in our State are meagre. If they were to give individual notice to each rate payer under Rule 7, then how is it to be given? Should it be by registered post with acknowledgment due, or, should it be by ordinary post, or by serving individually through a messenger. If a notice is sent through a messenger a rate payer may not be present at home or refuse to receive it. If it is to be sent by registered post with acknowledgment due, then it involves lot of money, apart from the fact that some rate payers may not receive them or may get an endorsement made that they are not in houses, in which case, another notice had to be sent, which means delaying matters. So, we think that only a general notice as mentioned under rule 8 should be given.

16. It is signed by the learned counsel for the appellants that a panchayat may not give a general notice but may produce an endorsement saying that they had given such a notice, in which case, rate payers would have no opportunity to make their representations. But, if this is provided, then there is no valid assessment at all. Therefore, on the ground that some panchayats may do it, we cannot hold that that individual notice should be given to each rate payer under Rule 7.

17. The learned Government Pleader has also argued that the executive authority is only acting in a ministerial or an administrative capacity and is not exercising any quasi-judicial function while preparing the assessment books under Rule 7, and therefore there is no need to give any notice before preparing them. The question is not whether he is functioning in an administrative or quasi-judicial capacity. The question is whether his order will involve civil consequences for a citizen. If it does, he must give notice.

18. In this connection, we can do no better than quote the Supreme Court. In *The D.F.O., South Kheri and Others Vs. Ram Sanahi Singh*, the Supreme Court observed that :---

"Granting that the order was administrative and not quasi-judicial, the order had

still to be made in a manner consonant with the rules of natural justice when it affected the respondent's rights to property. This court in the case of *State of Orissa Vs. Dr. (Miss) Binapani Dei and Others*, held in dealing with an administrative order that "the rule that a party to whose prejudice the order is intended to be passed is entitled to a hearing applied alike to judicial Tribunals and bodies of persons invested with authority to adjudicate upon matters involving civil consequences. It is one of the fundamental rules of our constitutional set up that every citizen is protected against exercise of arbitrary authority by the State or its officers."

The Divisional Forest Officer in the present case set aside the proceeding of a subordinate authority and passed an order which involved the respondent in considerable loss. The order involved civil consequences. Without considering whether the order of the Divisional Forest Officer was vitiated because of irrelevant considerations, the order must be set aside on the simple ground that it was passed contrary to the basic rule of natural justice." In the same volume at page 389 and 393, viz., in *The Keshav Mills Co. Ltd. and Another Vs. Union of India (UOI) and Others*, , the Supreme Court observed as follows :---

"The second question, however, as to what are the principles of natural justice that should regulate an administrative act or order in a much more difficult one to answer. We do not think it either feasible or eve desirable to lay down any fixed or rigorous yard-stick in this manner. The concept of natural justice cannot be put into a strait-jacket. It is futile, therefore, to look for definitions or standards of natural justice from various decisions and then try to apply them to the facts of any given case. The only essential point that has to be kept in mind in all cases is that the person concerned should have a reasonable opportunity of presenting his case and that the administrative authority concerned should act fairly, impartially and reasonably. Where administrative officers are concerned, he duty is not so much to an judicially as to act fairly. See, for instance, the observations of Lord Parker in *In re H.K. (an in fact)*, 1967 2 QB 617. It only means that such measure of natural justice should be applied as was described by Lord Reid in 1974 AC 40 as "insusceptible of exact definition but what a reasonable man would regard as a fair procedure in particular circumstances. However, even the application of the concept of fair play depend on the actual facts and circumstances of a case. As Tucker L.J. observed in *Russell v. Duke of Norfolk*, (1949) 2 All ER 109.

"The requirements of natural justice must depend on the circumstance of the case, the nature of the enquiry, the rules under which the Tribunal is acting, the subject-matter that is being dealt with and so forth."

19. In the result, we hold that the executive authority of the Gram Panchayat should give notice to the rate payers before finalizing assessment under Rule 7. But, it is not necessary to give individual notice to each rate payer. It is sufficient if he gives a public notice as contemplated by Rule 8.

20. In this case in the counter-affidavit filed by the executive officer, it is stated that he has given a public notice on 24-1-1973, and even subsequently, pursuant to the orders of the Government, he has given another public notice, but, the appellants did not make any representations. Therefore, we do not find any infirmity with the assessments made by the Gram Panchayat.

21. So, we dismiss this appeal with costs. Advocate's fee Rs. 100.

22. Appeal dismissed.