

20. ACCOUNTS AND AUDIT

20.2 The Tamil Nadu Panchayats (Powers of Auditors, Inspecting and Superintending Officers) Rules, 1999

(G.O. (Ms) No.142, Rural Development (C4) Department, Dated 21st July, 1999.)

In exercise of the powers conferred by clause (xviii) of sub-section (2) of Section 242 of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and in supersession of the Rules relating to powers of Auditors, Inspecting and Superintending Officers, etc., the Governor of Tamil Nadu hereby makes the following Rules, namely:-

RULES

1. Short title - These Rules may be called the Tamil Nadu Village Panchayats (Powers of Auditors, Inspecting and Superintending Officers) Rules, 1999.

2. Definition - In these Rules unless the context otherwise requires, "Act" means the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).

3. Power of holding inquiries - All persons authorized by the Act or the Rules made thereunder to conduct inquiries and all Auditors, inspecting and superintending officers, appointed under the said Act, holding any inquiries into matters falling within the scope of their duties shall have, for the purpose of holding such inquiries, powers,-

- (i) to summon any person resident within the district whose evidence may appear to them to be necessary for the investigation of any matter under inquiry and also to require the production of any document relevant to the matter under inquiry which may be in the possession or under the control of such person; and
- (ii) to grant to any such person such allowances as is admissible to a witness summoned by a civil Court and to pass orders as to the person by whom or the Fund out of which allowance shall be paid.

4. Issue of summons - The summons shall be in writing and authenticated by the signature and the seal, if any, of the officer by whom it is issued. It shall require the person summoned to appear before the said officer at a stated time and place and shall specify whether his attendance is required for the purpose of giving evidence or to produce a document, or for both purposes; and any particular document, the production of which is required shall be described in the summons with reasonable certainty.

5. Serving of summons - The summons shall be served on the persons summoned or sent to him by registered post with acknowledgement due or if such person is not found, by leaving it at his last known place of residence or by giving or by tendering it to an adult member of his family or if none of the means aforesaid is available by affixing it in some conspicuous part of his last known place of residence.

6. Production of documents as evidence - Any person may be summoned to produce a document without being summoned to give evidence, and any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced, instead of attending personally to produce the same.

7. Circumstances in which summons can be dispensed with - When the person whose evidence may be required is unable, due to sickness or infirmity, to attend before the officer issuing the summons, or is a person whom by reason of rank or sex it may not be proper to summon, the officer issuing the summons, may, of his own motion, or on the application of the person whose evidence is desired, dispense with the appearance of such person, and order him to be examined by a subordinate deputed by such officers for the purpose.

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8. Failure to oblige for summons - Any person who fails to obey a summon issued under these Rules shall be punishable with fine which may extend to one hundred rupees or in case of a continuing breach, with fine not exceeding fifteen rupees for every day during which, the breach continues after punishment for the first breach.

9. Savings - Nothing contained in these Rules shall apply to cases for which provision has otherwise been made by or under the Act.

RAMESH CHANDRA PANDA

SECRETARY TO GOVERNMENT