



Latest
Laws.com
Helping Good People Do Good Things

Bare Acts & Rules

Free Downloadable Formats

Hello Good People !



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. XL]

TUESDAY, MARCH 9, 1999/PHALGUNA 18, 1920

Separate paging is given to this Part in order that it
may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 8th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 3 OF 1999.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 9th March, 1999.)

AN ACT

further to amend the Bombay Provincial Municipal Corporations Act, 1949.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows :—

- | | |
|---|--|
| <p>1. (1) This Act may be called the Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1999.</p> <p>(2) It shall come into force on such date as the State Government may, by notification in the <i>Official Gazette</i>, appoint.</p> | <p>Short title and commencement.</p> |
| <p>2. In the Bombay Provincial Municipal Corporations Act, 1949 (hereinafter referred to as "the principal Act"), in section 2,—</p> <p>(1) after clause (6), the following clause shall be inserted, namely :—</p> <p>"(6A) "carpet area" means the floor area of a building excluding the area over which a wall whether outer or inner is erected;"</p> <p>(2) after clause (7), the following clause shall be inserted, namely :—</p> | <p>Amendment of section 2 of Bom. LIX of 1949.</p> |

Bom.
LIX of
1949.

(7A) "chawl" means a building consisting of two or more tenements whether having common sanitary and other facilities or not and declared as such by the Commissioner by notification in the *Official Gazette*;

Amendment of section 19A of Bom. LIX of 1949.

3. In the principal Act, in section 19A, in sub-section (2), the words, letters and figures "not exceeding Rs. 3000/-" shall be deleted.

Amendment of section 127 of Bom. LIX of 1949.

4. In the principal Act, in section 127, in sub-section (1), for clause (a), the following clause shall be substituted, namely :—

"(a) property taxes either under section 129 or property tax under section 141B;"

Insertion of heading and sections 141B to 144F in Bom. LIX of 1949.

5. In the principal Act, after section 141A, the following heading and sections shall be inserted, namely :—

"PROPERTY TAX

Property tax at what rate leviable.

141B. (1) For the purposes of sub-section (1) of section 127, property tax shall, subject to such exceptions, limitations and conditions hereinafter provided, be levied annually on buildings and lands in the City at such rate per square metre of the carpet area of buildings and of the area of lands (hereinafter referred to as "the rate of tax") as the Corporation may determine.

(2) For the purpose of levy of tax on buildings in the City under sub-section (1),—

(a) the buildings may be classified into residential buildings and buildings other than residential; and

(b) the Corporation may determine one rate of tax for residential buildings and the other rate of tax for buildings other than residential ;

Provided that it shall be lawful for the Corporation to determine for residential buildings, the carpet area of which does not exceed forty square metres, such rate of tax as is lower than the rate of tax determined for residential buildings generally under this sub-section.

(3) The rate of tax determined under sub-section (1) read with sub-section (2) shall not —

(a) in respect of residential buildings, be less than ten rupees per square metre of carpet area and more than forty rupees per square metre of carpet area, and

(b) in respect of buildings other than residential, be not less than twenty rupees per square metre of carpet area and more than eighty rupees per square metre of carpet area.

(4) The Corporation may, subject to rules, increase or decrease or neither increase nor decrease the rate of tax determined under sub-section (1) read with sub-sections (2) and (3),—

(a) in the case of residential buildings, having regard to the following factors, namely :—

(i) the market value of the land in the area of the City in which the buildings are situate,

(ii) the length of the time of the existence of the buildings.

(iii) the type of the buildings, and

(iv) whether the buildings are occupied by owners or tenants,

(b) in the case of buildings other than residential, having regard to the following factors, namely :—

(i) the market value of the land in the area of the City in which the buildings are situate,

(ii) the length of the time of the existence of the buildings,

(iii) the purpose for which the buildings are used, and

(iv) whether the buildings are occupied by owners or tenants.

(5) In lieu of the property tax leviable under sub-section (1) read with sub-sections (2) and (3), there shall be levied annually on, —

(a) residential huts, and

(b) residential tenements in a *chawl*, each such tenement having carpet area not exceeding twenty-five square metres,

such amount of tax as the Corporation may determine :

Provided that the amount so determined shall not be less than such amount as the State Government may, by notification in the *Official Gazette*, specify.

Explanation. - For the purpose of levy of tax under this section, where an addition is made to an existing building whereby the carpet area of that building is increased, such addition shall be treated as a separate building and the length of the time of its existence shall be computed from the year in which the addition is made.

Property tax on what buildings and lands to be levied.

141C. The property tax shall be levied in respect of all buildings and lands in the City except the buildings and lands vesting in the Government and used solely for the public purpose and not used or intended to be used for purpose of trade or profit, or vesting in the Corporation, in respect of which the said tax, if levied, would under the provisions hereinafter contained be primarily leviable from the Government or the Corporation, respectively.

Payments to be made to Corporation in lieu of property tax.

141D. The State Government shall pay to the Corporation annually by the 31st day of March in every year in lieu of property tax from which buildings and lands vesting in the State Government are exempted by section 141C, eight-tenths of the amount of tax which would be payable by an ordinary owner on account of property tax if such buildings and lands had vested in him.

Rebate in certain cases.

141E. (1) There shall be given a rebate of fifteen per cent. of the amount of property tax leviable on buildings,-

(a) to which private water supply is not furnished from, or which are not connected by means of communication pipes with, any municipal water works, or

(b) which are not situate in any portion of the City in which the Commissioner has given public notice that the Corporation has arranged to supply water from municipal water works by means of private water connections or public stand posts, fountains or by any other means.

(2) There shall be given a rebate of twenty per cent. of the amount of property tax leviable in respect of a cellar or any floor other than a ground floor, of a building other than residential.

Application of certain sections to levy of property tax.

141F. The provisions of sections 138, 139, 140, 141 and 141A shall apply in relation to property tax levied under section 141B subject to modifications specified in Appendix I-A."

Amendment of section 454 of Bom. LIX of 1949.

6. In the principal Act, section 454, except the proviso, shall be renumbered as sub-section (1) of that section, and

(a) after sub-section (1) as so re-numbered, the following sub-section shall be added, namely :-

"(2) The Corporation may make rules either prospectively or retrospectively for the purposes of levy of property tax under section 141B :

Provided that while making any rules under this sub-section, no provision for breach thereof under section 468, shall be made retrospectively";

(b) in the proviso, for the words "Provided that ", the words "Provided further that" shall be substituted."

Insertion of Appendix I-A in Bom. LIX of 1949.

7. In the principal Act, after Chapter XXXI, the following Appendix shall be inserted, namely :—

"APPENDIX I-A

(See section 141F)

Modifications

1. In section 138,—

(1) in sub-section (1), for the words "any water tax or conservancy tax", the words "any property tax" shall be substituted;

(2) in the marginal note, for the words "Water tax or conservancy tax", the words "Property tax" shall be substituted.

2. In section 139,—

(1) in sub-section (1), for the words "property taxes" occurring at two places, the words "property tax" shall be substituted;

(2) in sub-section (2), for the words "property taxes" occurring at two places, the words "property tax" shall be substituted;

(3) in the marginal note, for the words "property taxes", the words "property tax" shall be substituted.

3. In section 140,—

(1) in sub-section (1),—

(a) for the words " any property tax", the words "property tax" shall be substituted;

(b) for the portion beginning with the words "which the rent paid by such occupier" and ending with the words " of the said premises", the following shall be substituted, namely :—

" as the carpet area of the permises occupied by such occupier bears to the aggregate carpet area of the said premises occupied by both or all of them.";

(2) in sub-section (3), for the words "a property tax", the words "property tax" shall be substituted.

(3) in the marginal note, for the words "property taxes", the words "property tax" shall be substituted.

4. In section 141,—

(1) in sub-section (1),—

(a) for the words "property taxes", the words "property tax" shall be substituted;

(b) the *Explanation* shall be deleted;

(2) in the marginal note, for the words "property taxes", the words "property tax" shall be substituted.

5. In section 141A, for the proviso to sub-section (1), the following proviso shall be substituted, namely :-

"Provided that where the property tax for any official year in respect of,—

(a) a residential hut, or

(b) a residential tenement, in a *chawl*, having carpet area not exceeding twenty five square metres, is not paid before the end of the official year to which such tax relates but is paid thereafter, the interest shall be leviable for the period commencing on the date immediately after the expiry of the official year and ending on the date of the payment of the property tax."