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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

KOLKATA MUNICIPAL CORPORATION

5, S.N. Banerjee Road, Kolkata – 700 013

NOTIFICATION

No. 1415/I&PR/16-17

Kolkata, the 30th March, 2017 .

In exercise of the power conferred by section 602 read with section 603 and section 171A of the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) (hereinafter referred to as the said Act), the Kolkata Municipal Corporation with the approval of the State Government make the following regulations :—

Regulations

CHAPTER - I

1. **Short title and commencement**—(1) These regulations may be called the Kolkata Municipal Corporation (Unit Area Assessment -Tax Capping) Regulations, 2017.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definition**—(1) In these regulations, unless the context otherwise requires,—
 - (a) “the Act” means the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980);
 - (b) “section” means a section of the Act;
 - (c) “Scheme” means scheme of Unit Area Assessment System as envisaged under the Act;
 (2) Words and expressions used but not defined in these Regulations would have the same meaning and expression as provided in the Act.

CHAPTER - II

3. **Tax Capping**— (1) The amount of property tax payable by an owner or any person liable to pay property tax in respect of a property on the basis of fresh annual valuation made as per the provisions contained in the Act, upon final publication of the Scheme shall not exceed one hundred and twenty *per cent* of the amount paid or payable as per the last valuation fixed by the Kolkata Municipal Corporation preceding the final publication of the Scheme.

Explanation - This regulation implies that if the amount of property tax, paid or payable as per the last valuation, fixed in the old assessment system, is rupees one thousand and the property tax under Unit Area Assessment System comes to rupees one thousand three hundred, the property tax under Unit Area assessment System shall be rupees one thousand two hundred after capping.

Provided that this regulation will not be applicable if any change in nature of occupancy or nature of use or any addition or alteration or any other circumstance of revision as specified under sub section (2) of section 180 of this Act occurs during the period of transition from annual ratable value system, as prevailing prior to the final publication of the Scheme to the Unit Area Assessment System of valuation;

Provided further that after the final publication of the Scheme if any discrepancy is noticed with respect to nature, character and use of the property on verification of records of the Kolkata Municipal Corporation and physical verification of the property or otherwise, such capping of property tax will be applicable on the amount of property tax including commercial surcharge payable as per the revised annual valuation that will be made and determined in terms of the provisions of the Act, which were in force prior to the commencement of the Scheme, with effect from the date of occurrence of such circumstance of revision as specified under sub section (2) of section 180;

Provided also that the revision of annual valuation shall be strictly in terms of the Chapter XII under the Act:

(2) The amount of property tax payable by an owner or any person liable to pay property tax in respect of a property on the basis of fresh annual valuation made as per the provisions contained in the Act, upon final publication of the Scheme shall not be less than eighty *per cent* of the amount paid or payable as per the last valuation fixed by the Kolkata Municipal Corporation preceding the final publication of the Scheme.

Explanation - This regulation implies that if the amount of property tax, paid or payable as per the last valuation, fixed in the old assessment system, is rupees one thousand and the property tax under Unit Area Assessment System comes to rupees seven hundred, the property tax under Unit Area assessment System shall be rupees eight hundred after capping.

By Order,

KHALIL AHMED,
Municipal Commissioner
Kolkata Municipal Corporation