

Dated: 22 - 07 - 2019

Municipal Commissioner's Circular No. 40 of 2019-20

Sub: Guidelines for exemption of fully Government-Aided Schools located within the jurisdiction of Kolkata Municipal Corporation from payment of Property Tax.

For sometime past, KMC Authorities have been contemplating to formulate some guidelines to deal with the applications for exemption of paying tax towards educational institution, which are fully Government-Aided.

After necessary deliberations, the Mayor-In-Council in its meeting dated 19-06-2019 has resolved the following guidelines to be followed in case of exemption from payment of taxes for fully Government-Aided educational institutions:-

- 1) The educational institutions, **having their own building and having mutation in their names**, if found fully Government-Aided, then they will be exempted from payment of Property Tax.
- 2) Such exemption will be effective from the date of Notification by the Government to the effect of declaring the school as fully Government-Aided. However, if any outstanding dues prior to the issuance of Notification are found, then the institutions need to pay that due.
- 3) Such exemption will continue till no modification such as de-recognition of such school as fully Government-Aided etc is found.
- 4) Necessary applications in the form as may be prescribed for this purpose with audited Balance Sheet (for last three years) as well as Certificate from Income-Tax Authorities towards tax relief u/s 80G of Income-Tax Act, needs to be submitted before the respective Assessor-Collector concerned by the institution in order to avail of the benefit of Property Tax exemption.

This has the approval of Hon'ble Mayor dated 22-07-2019.

This will take immediate effect.


(Khalil Ahmed)
Municipal Commissioner

Distribution:

- 1) All Members, Mayor-In-Council
- 2) Special Municipal Commissioner (Revenue)
- 3) All Chief Managers (Revenue)
- 4) All Assessor-Collectors
- 5) O.S.D. to Hon'ble Mayor
- 6) P.A. to Hon'ble Dy Mayor