

THE KOLKATA MUNICIPAL CORPORATION
CENTRAL MUNICIPAL OFFICE BUILDINGS
5, S.N. BANERJEE ROAD, KOLKATA- 700013.

Municipal Commissioner's Circular No. ⁵⁰.....of 2019-20.

Dated: 01.08.2019

For smooth and speedy disposal of cases related to refund of property tax, Assessment Collection departments have to send files, complete in all respect, to Finance & Accounts department for verification. All Controlling Officers/HODs of Assessment Collection are hereby directed to instruct their respective departments to follow the said guideline. The concerned IFU will process the refund cases based on the below-mentioned checklist.

Checklist for refund cases:

1. Specific proposal from concerned Assessor Collector endorsed by Chief Manager (Revenue) mentioning categorically the cause of refund, with brief history, along with supporting documents.
2. All demand details, suspense details, cancelled & non cancelled details and adjustment history details duly certified by concerned Assessor Collector.
3. Application of the legal owner of the premises & assessee number.
4. Cancelled paid up receipts in original with remarks of concerned Assessor Collector.
5. Indemnity Bond in accordance with extant circular where original paid up receipts are not available.
6. No Outstanding certificate (NOC) of property tax.
7. Copies of Inspection book showing change in Annual Valuation right from the birth of the assessee till date.
8. Assessment Roll.
9. Copy of MAT judgement, Lok Adalat or order of Competent Authority, whichever is applicable, for reduction of Annual Valuation.
10. Any other document relevant for that particular refund case.

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Municipal Commissioner

Copy to:

1. OSD to Hon'ble Mayor
2. PA to Hon'ble Dy. Mayor
3. PA to all Hon'ble MMICs
4. PA to Municipal Commissioner
5. PA to Spl. MC(Revenue)
6. PA to Spl. MC(G,D&S)
7. CMFA
8. CMA
9. All Chief Manager (Revenue)s
10. All Spl. CMFAs