

**GOVERNMENT OF WEST BENGAL**  
**DEPARTMENT OF URBAN DEVELOPMENT & MUNICIPAL AFFAIRS**  
**(MUNICIPAL AFFAIRS BRANCH)**  
**'NAGARAYAN', 6<sup>TH</sup> FLOOR,**  
**DF - 8, SECTOR - I, SALT LAKE, KOLKATA - 700064**

**ORDER**

No. 320/MA/C-5/CC/IT-1/2011

Dated, Kolkata, the 26<sup>th</sup> day of February, 2021

WHEREAS the Kolkata Municipal Corporation Incentive (Waiver of Interest & Penalty to the property tax payers) Scheme, 2020 (hereinafter referred to as the 'said Scheme') has been introduced in 1<sup>st</sup> day of October, 2020, consequent to this department's Notification No 828/MA/C-5/CC/IT-1/2011, dated the 29<sup>th</sup> September, 2020 for providing relief to the owner/ occupiers/ persons liable to pay outstanding arrear property tax with a relief in interest and penalty accrued on it to combat the crisis arisen out of pandemic situation due to outbreak of Covid - 19 and subsequent lockdown, as well as to enhance revenue generation of Kolkata Municipal Corporation by realization of arrear dues;

AND WHEREAS in terms of the said Scheme, the owner/ occupiers/ persons liable to pay tax, have been provided relief of waiver of 100% (hundred percent) interest and 100% (hundred percent) penalty on outstanding property tax irrespective of amount of outstanding property tax, if the payment is made within five calendar months from the date of commencement of validity period of waiver i.e. within the 28<sup>th</sup> day of February, 2021 and if the payment is made after the lapse of five (5) months but within eight (8) months from the date of commencement of the said Scheme, the relief of waiver of 60% (sixty percent) interest and 99% (Ninety nine percent) penalty on outstanding property tax;

AND WHEREAS the Kolkata Municipal Corporation has proposed vide memo no192/Spl.M.C.(R)/2020-21 dated 26.02.2021 to extend the facility of providing relief of waiver of 100% (hundred percent) interest and 100% (hundred percent) penalty on outstanding property tax under the said Scheme to the owner/ occupiers/ persons liable to pay tax for a further period of one calendar month that means 31.03.2021 (hereinafter referred to as the 'said Period');

AND WHEREAS the proposal of the Kolkata Municipal Corporation for extension of the period of providing relief of waiver of 100% (hundred percent) interest and 100% (hundred percent) penalty on outstanding property tax under the said Scheme to the owner/ occupiers/ persons liable to pay tax, is in consonance with the objective of the said Scheme;

NOW THEREFORE considering the proposal of the Kolkata Municipal Corporation, the Department of Urban Development and Municipal Affairs has decided to inform Kolkata Municipal Corporation that the Corporation can extend the facility to provide relief of waiver of 100% (hundred percent) interest and 100% (hundred percent) penalty on outstanding property tax under the said Scheme to the owner/ occupiers/ persons liable to pay tax for a further period of one calendar month, if the assessee applies before the Corporation committing full payment of arrear dues within the said Period.

By order of the Governor,

Sd/- S. Das

*Jt. Secy. to the Government of West Bengal*

Dated, Kolkata, the 26<sup>th</sup> day of February, 2021

Copy forwarded for information and necessary action to:-

1. Municipal Commissioner, Kolkata Municipal Corporation.
2. Special Municipal Commissioner (Revenue), Kolkata Municipal Corporation
3. P. S. to Hon'ble M.I.C., UD & MA Department.
4. Sr. PS to the Secretary, UD & MA Department

  
26/2/21  
Joint secretary