

LIX of 1980.]

(Part IV.—Taxation.—Chapter XII.—Powers of taxation and property taxes.—A. Levy of Taxes.—Section 170.—B. Property tax on lands and buildings and surcharges.—Section 171.)

PART IV

TAXATION

CHAPTER XII

Powers of taxation and <sup>1</sup>[property taxes].

A. Levy of Taxes

Taxes to be levied by the Corporation.

170. (1) The Corporation shall, for the purposes of this Act, have the power to levy the following taxes:—

(a) a <sup>1</sup>[property tax] on lands and buildings,

<sup>2</sup>\* \* \* \*

(c) a tax on advertisements other than the advertisements published in newspapers, <sup>3</sup>\* \* \*

(d) a <sup>4</sup>[toll,]

<sup>5</sup>(e) a tax on cart, and

<sup>5</sup>(f) a tax on carriage.

(2) The levy, assessment and collection of taxes mentioned in subsection (1) shall be in accordance with the provisions of this Act and the rules and the regulations made thereunder.

B. <sup>1</sup>[Property tax] on lands and buildings and surcharge

<sup>1</sup>[Property tax] on lands and buildings.

171. (1) For the purposes of this Act, a <sup>1</sup>[property tax] rates on the annual determined under this Chapter, of lands and buildings in <sup>2</sup>[Kolkata] shall be imposed by the Corporation.

(2) Such <sup>1</sup>[property tax] shall be,—

(a) where the annual value does not exceed six hundred rupees, eleven *per cent.* of the annual value;

(b) where the annual value exceeds six hundred rupees but does not exceed eighteen thousand rupees, such percentage of the annual value as is worked out by dividing the annual value by six hundred and adding ten to the quotient, the sum thus worked out being rounded off to the nearest first place of decimal;

(c) where the annual value exceeds eighteen thousand rupees, forty *per cent.* of the annual value.

<sup>1</sup>See foot-note 2 on page 633. *ante.*

<sup>2</sup>Clause (b) was omitted by s. 3 of the Calcutta Municipal Corporation (Amendment) Act, 1992 (West Ben. Act IX of 1992).

<sup>3</sup>The word "and" was omitted by s. 5 (1) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>4</sup>The word within the square brackets was substituted for the word "toll." by s. 5(2). *ibid.*

<sup>5</sup>Clauses (e) and (f) were inserted by s. 5(3), *ibid.*

<sup>6</sup>See foot-note 2 on page 567. *ante.*

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—B. Property tax on lands and buildings and surcharge.—Section 171.)

<sup>1</sup>(3) In calculating the gross amount of <sup>2</sup>[property tax] including tax under the Howrah Bridge Act, 1926 that may be imposed on lands and buildings (including huts) per quarter and the net amount payable per quarter after allowing rebate under sub-section (2) of section 215, the fraction of a rupee shall be rounded off to the nearest rupee, fifty paise being treated as rupee one.

Ben. Act IV  
of 1926.

(4) Notwithstanding the provisions of sub-section (2) <sup>3</sup>[and sub-section (9)], the Corporation may, where any land or building <sup>4</sup>[or hut] or portion thereof is used for commercial or non-residential purpose, levy a surcharge on the <sup>2</sup>[property tax] on such land or building <sup>4</sup>[or hut] or portion thereof at such rate not exceeding fifty *per cent* of the <sup>2</sup>[property tax] as the Corporation may from time to time determine:

Provided that where any portion of any land or building <sup>5</sup>[or hut] is used for commercial or non-residential purpose, the amount of the <sup>2</sup>[property tax] payable in respect of such portion shall, while fixing the <sup>2</sup>[property tax] for the entire land or building <sup>5</sup>[or hut], be separately calculated:

Provided further that subject to such rules as may be made by the State Government in this behalf for the grant of exemption from surcharge in respect of any class or classes of lands or buildings <sup>6</sup>[or huts], used for educational, medical, public health or cultural purposes or for purposes of sports, the Corporation may exempt any such land or building <sup>7</sup>[or hut] from payment of the surcharge:

Provided also that such exemption shall in no case exceed seventy-five *per cent*. of the surcharge.

(5) Where a newly constructed building is used exclusively for residential purposes, a rebate of twenty-five *per cent*. in the <sup>2</sup>[property tax] as determined under sub-section (2) shall be allowed for first three years <sup>8</sup>[from the quarter following the date of issue of initial] the occupancy certificate under the provisions of this Act:

Provided that such rebate shall not be allowed for old buildings which have been redeveloped through alterations or additions:

Provided further that such rebate shall be allowed in respect of such building in so far as it is a single unit of assessment under this Chapter.

<sup>1</sup>Sub-section (3) was substituted for the original sub-section by s. 6(1) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>See foot-note 2 on page 633, *ante*.

<sup>3</sup>The words, brackets and figure within the square brackets were inserted by s. 6(2)(a), *ibid*.

<sup>4</sup>The words within the square brackets were inserted by s. 6(2)(b), *ibid*.

<sup>5</sup>The words within the square brackets were inserted by s. 6(2)(c), *ibid*.

<sup>6</sup>The words within the square brackets were inserted by s. 6(2)(d)(i), *ibid*.

<sup>7</sup>The words within the square brackets were inserted by s. 6(2)(d)(ii), *ibid*.

<sup>8</sup>The words within the square brackets were substituted for the words "from the date of issue of" by s. 6(3) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—B. Property tax on lands and buildings and surcharge.—Section 171.)

(6) Notwithstanding anything contained in this Chapter, lands and buildings which are the properties of the Union, shall be exempt from the <sup>1</sup>[property tax:]

Provided that nothing in this sub-section shall prevent the Corporation from levying on such lands and buildings a <sup>1</sup>[property tax] to which immediately before the commencement of this Act they were, or were treated as, liable:

Provided further that the Corporation may levy a service charge on such buildings on the basis of such annual value and at such rate may be determined by the Central Government from time to time.

(7) Notwithstanding anything contained in the Chapter, lands and buildings which vest in the Board of Trustees for the Port of <sup>2</sup>[Kolkata] shall, for the purpose of levying a <sup>1</sup>[property tax] thereon, be assessed in accordance with the provisions contained in Part IV of the <sup>2</sup>[Kolkata] Port Act, 1890 and the agreement, if any, between the Board of Trustees for the Port of <sup>2</sup>[Kolkata] and the Corporation under the said Act.

Ben. Act III of 1890.

(8) Notwithstanding anything contained in sub-sections (2) and (4), the <sup>1</sup>[property tax] on the—

(a) land owned by or belonging to—

- (i) the Board of Trustees for the Improvement of <sup>2</sup>[Kolkata], constituted under the <sup>2</sup>[Kolkata] Improvement Act, 1911, or
- (ii) the <sup>2</sup>[Kolkata] Metropolitan Development Authority, constituted under the <sup>2</sup>[Kolkata] Metropolitan Development Authority Act, 1972, or
- (iii) the West Bengal Housing Board, constituted under the West Bengal Housing Board Act, 1972, or
- (iv) the West Bengal Industrial Infrastructure Development Corporation, established under the West Bengal Industrial Infrastructure Development Corporation Act, 1974, or
- (v) such other statutory body as may be notified by the State Government in this behalf from time to time, for the purposes of development schemes in accordance with the published or approved plans but not put to such use, shall be twenty-one *per cent.* of the annual value of such land as determined under this Chapter:

Ben. Act V of 1911.

West Ben. Act XI of 1972.

West Ben. Act XXXIII of 1972.

West Ben. Act XXV of 1974.

(b) land or building acquired, constructed, purchased or owned by the Government or any of the statutory bodies mentioned

<sup>1</sup>See foot-note 2 on page 633, *ante.*

<sup>2</sup>See foot-note 2 on page 573, *ante.*

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—B. Property tax on lands and buildings and surcharge.—Section 172.)

<sup>1</sup>[in clause (a) for] any Government approved scheme for the purpose of subsidised housing for persons belonging to low income group or industrial workers and comprising of tenements let out to such persons on a monthly rent shall be twenty-one *per cent.* of the annual value of such land or building determined under this Chapter;

(c) land or building acquired, constructed, purchased or owned by <sup>2</sup>[Government or] any of the statutory bodies mentioned in clause (a) for any other purpose shall be at the rate determined under sub-sections (2) and (4) of this section.

(9) Notwithstanding anything contained in <sup>3</sup>[sub-section (2)], the <sup>4</sup>[property tax] shall not exceed,—

(a) in respect of land, hut or building in a *bustee* improved under the West Bengal Slum Areas (Improvement and Clearance) Act, 1972, eighteen *per cent.*, and

(b) in respect of land, hut or building in any other '*bustee*' fifteen *per cent.*,

of the annual value of <sup>5</sup>[such land, hut or building in a *bustee* referred to in clause (a) or clause (b), as the case may be,] determined under this Chapter.

West Ben.  
Act X of  
1972.

Exemption  
of lands and  
buildings  
from  
<sup>4</sup>[property  
tax].

172. (1) Notwithstanding anything contained in the foregoing sections in this Chapter.—

(a) (i) lands or buildings or portions thereof exclusively used for the purpose of public worship, or  
(ii) lands or buildings exclusively used for the purpose of public burial or as burning ground, or any other place used for the disposal of the dead duly registered under this Act, or

(iii) open spaces including parade grounds which are the properties of Government, <sup>6</sup>[or]

<sup>7</sup>(iv) Social Welfare Homes run by the State Government, shall be exempt from the <sup>4</sup>[property tax].

<sup>1</sup>The words, letter and brackets within the square brackets were substituted for the words, letter and brackets "in clause (a) or for" by s. 7(a)(i) of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

<sup>2</sup>The words within the square brackets were inserted by s. 7(a)(ii), *ibid.*

<sup>3</sup>The words, brackets and figure within the square brackets were substituted for the words, brackets and figures "sub-sections (2) and (4) or elsewhere in this chapter" by s. 6(4) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>4</sup>See foot-note 2 on page 633, *ante*.

<sup>5</sup>The words, letters and brackets within the square brackets were substituted for the words "such *bustee*" by s. 7(b) of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

<sup>6</sup>The word within the square brackets was inserted by s. 10(i) of the Calcutta Municipal Corporation (Amendment) Act, 2001 (West Ben. Act VIII of 2001).

<sup>7</sup>Sub-clause (iv) was inserted by s. 10(ii), *ibid.*

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*(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—B. Property tax on lands and buildings and surcharge.— Sections 173 & 173A.)*

*Explanation.*—For the purpose of sub-clause (1) of clause (a) of this sub-section, any land or building used for the purpose of public worship shall not be deemed to be exclusively used for such purpose if on such land or in such building any trade or business is carried on or any rent is derived in respect of such land or building:

(b) the Mayor-in-Council may exempt from the <sup>1</sup>[property tax]—

(i) any land or building the annual value of which does not exceed three hundred rupees:

Provided that where a person owns or occupies more than one piece of land or more than one building and the aggregate, annual value of all such lands and buildings exceeds three hundred rupees, such lands and buildings shall not be exempt from the <sup>1</sup>[property tax]:

(ii) any land or building exclusively used with the approval of the Mayor-in-Council for the purpose of public charity or for the purpose of medical relief to or education of the poor, free of charge;

(iii) any land used for street, any open space for public playground, or any public park under any of the statutory bodies mentioned in clause (a) of sub-section (8) of section 171.

(2) The Municipal Commissioner shall cause to be maintained a register showing separately the lands and buildings exempted from the <sup>1</sup>[property tax] under sub-section (1) in such form as may be determined by regulations and such register shall be open to the public for inspection.

173. The State Government may, by order, exempt from the payment of any rate, tax or fee payable under the provisions of this Act any diplomatic or consular mission of a foreign state and the diplomatic or consular officers of such mission.

Exemption of diplomatic or consular mission of a foreign state from payment of any rate, tax or fee.

<sup>2</sup>173A. Notwithstanding anything contained in the foregoing provisions of this chapter, the Mayor-in-Council may, by a resolution, exempt 25 per cent. of the <sup>1</sup>[property tax] on any land or building belonging to an ex-serviceman, or family of a deceased soldier or ex-serviceman, who has no other land or building in any part of the State of West Bengal and who is residing in that land or building.

Exemption of lands and buildings of ex-servicemen.

<sup>1</sup>See foot-note 2 on page 633, *ante*.

<sup>2</sup>Section 173A was inserted by s. 6 of Calcutta Municipal Corporation (Amendment) Act, 1997 (West Ben. Act XXVI of 1997).

## (Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—Section 174.)

## C. Determination of Annual Valuation

Determination of annual valuation.

174. (1) Notwithstanding anything contained in the West Bengal Premises Tenancy Act, 1956 or in any other law for the time being in force, for the purpose of assessment to the <sup>1</sup>[property tax], the annual value of any land or building shall be deemed to be the gross annual rent including service charges, if any, at which such land or building might at the time of assessment be reasonably expected to let from year to year, less an allowance of ten *per cent.* for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent:

West Ben. Act XII of 1956

<sup>2</sup>Provided that where there is a transfer, *inter vivos*, of ownership of any land or building since the last preceding periodical assessment under section 179, the annual value of such land or building shall be fixed at seven and a half *per cent.* of the amount stated in the deed of transfer as consideration for such transfer or, if no consideration is stated in such deed of transfer, at seven and a half *per cent.* of the estimated market value thereof:

<sup>3</sup>[Provided further that] while determining the annual value in the case of any land or building or portion thereof exclusively used by the owner for his residential purpose, the gross annual rent of such land or building or portion, as the case may be, shall be reduced,—

- (a) where the gross annual rent does not exceed six hundred rupees, by thirty *per cent.*;
- (b) where the gross annual rent exceeds six hundred rupees but does not exceed eighteen thousand rupees, by such percentage of the gross annual rent as is worked out by dividing the gross annual rent by six hundred and subtracting the quotient from thirty-one, the difference being rounded off to the nearest place of decimal:

<sup>4</sup>[Provided also that] no such reduction in gross annual rent shall be made—

- (a) in case the total covered area in any land or building under occupation for residential purpose by the owner exceeds one hundred and fifty square metres, or
- (b) where a person owns or occupies for residential purpose more than one plot of land or building or portions thereof within the municipal limit of <sup>5</sup>[Kolkata].

<sup>1</sup>See foot-note 2 on page 633, *ante*.

<sup>2</sup>This proviso was added by s. 7(1) of the Calcutta Municipal Corporation (Amendment) Act, 1997 (West Ben. Act XXVI of 1997).

<sup>3</sup>The words within the square brackets were substituted for the words "Provided that" by s. 7(2), *ibid.*

<sup>4</sup>The words within the square brackets were substituted for the words "Provided further that" by s. 7(3), *ibid.*

<sup>5</sup>See foot-note 2 on page 573, *ante*.

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*(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and  
property taxes.—C. determination of Annual Valuation.—  
Section 174.)*

(2) The annual value of any land which is not built upon shall be fixed at seven *per cent.* of the estimated market value of the land.

(3) If the gross annual rent of any class or classes of lands or buildings used exclusively for hospital or educational purposes or <sup>1</sup>[for the purposes of sports or as a place of worship or as a place for disposal of the dead] cannot be easily estimated, the gross annual rent of such building shall be deemed to be five *per cent.* of the value of the building obtained by adding the estimated cost of erecting the building at the time of assessment less a reasonable amount to be deducted on account of depreciation, if any, to the estimated present market value of the land valued with the building as part of the same premises.

(4) In the case of any land or building or part thereof used for public cinema shows or theatrical performances or as a place of similar public recreation, amusement or entertainment, the gross annual rent of such land or building or part thereof, as the case may be, shall be deemed to be seven and a half *per cent.* of the gross annual receipts in respect of such cinema shows or theatrical performances or place of public recreation, amusement or entertainment, including receipts from rent and advertisements and sale of admission tickets but excluding taxes on the sale of such tickets:

Provided that the provisions of this sub-section shall not apply in the case of temporary fairs, circuses, and casual shows or performances.

<sup>2</sup>(4A) If the gross annual rent of any land or building or part thereof cannot be easily estimated, the gross annual rent of such land or building for the purposes of sub-section (1) shall be deemed to be seven and half *per cent.* of the value of the building obtained by adding the estimated present cost of erecting the building at the time of assessment less a reasonable amount to be deducted on account of depreciation, if any, to the estimated present market value of the land:

Provided that the estimated present cost shall not include the cost of any plant or machinery, excepting those enumerated in Schedule VIII, on the land or the building as aforesaid.

(5) The annual value as determined under this Chapter shall be rounded off to the nearest ten rupees.

<sup>1</sup>The words within the square brackets were substituted for the words "for purposes of sports" by s. 7 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>Sub-section (4A) was inserted by s. 8 of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—C. Determination of Annual Valuation.—Section 178.)

- (iii) each residential unit with its percentage of the undivided interest in the common areas and facilities constructed or purchased and owned by or under the control of any housing co-operative society registered under the West Bengal Co-operative Societies Act, 1973, shall be assessed separately.
- (iv) each apartment and its percentage of the undivided interest in the common areas and the facilities in a building within the meaning of the West Bengal Apartment Ownership Act, 1972, a declaration in respect of which has been duly executed and registered under the provisions of that Act, shall be assessed separately;
- <sup>1</sup>(v) every land comprised in a *thika* tenancy with hut or building made thereon, either in a *bustee* or otherwise, shall be assessed separately as a single unit;
- <sup>1</sup>(vi) every land, which is not built upon, comprised in a *thika* tenancy, either in a *bustee* or otherwise, shall be assessed separately as a single unit.

West Ben.  
Act  
XXXVIII of  
1973.

West Ben.  
Act XVI of  
1972.

(3) Notwithstanding the assessments made before the commencement of this Act, the Municipal Commissioner on his own may amalgamate or separate or continue to assess as such, as the case may be, lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.

(4) If the ownership of any land or building or a portion thereof is subdivided into separate shares or if more than one land or building or portions thereof by amalgamation come under one ownership, the Municipal Commissioner may on an application from the owners or co-owners, separate or amalgamate, as the case may be, such lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.

(5) A newly constructed building shall become assessable from <sup>2</sup>[the quarter following] the date of issue of the occupancy certificate under the provisions of this Act:

Provided that if such building is occupied before the issue of the occupancy certificate in contravention of the provisions of this Act, such building shall be liable for assessment from the <sup>3</sup>[quarter following the]

<sup>1</sup>Clauses (v) and (vi) were substituted for the original clause (v) by s. 10 of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

<sup>2</sup>The words within the square brackets were inserted by s. 9(b)(i) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>3</sup>The words within the square brackets were inserted by s. 9(b)(ii)(a). *ibid.*



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date of its occupation<sup>1</sup>[and notwithstanding any other action that may be taken under this Act, such building shall not get the benefit of the rebate in the <sup>2</sup>[Property tax] under sub-section (5) of section 171.

(6) The Municipal Commissioner shall, upon an application made in this behalf by an owner, lessee or sub-lessee or occupier of any land or building and upon payment of such fees as may be determined by the Corporation by regulations, furnish information to such person regarding the apportionment of the <sup>3</sup>[property tax] of such land or building among the several occupiers within such land or building for the current period or the period immediately preceding:

Provided that nothing in this sub-section shall prevent the Corporation from recovering the dues from any such person.

D. Assessment

Periodic assessment.

179. (1) The annual value of any land or building situated in any ward of the Corporation, which has been determined before and is in force on the date of commencement of this Act, shall remain in force, and shall be deemed to be the annual value for the purpose of assessment of <sup>2</sup>[property tax] on such land or building under this Act, until a fresh annual valuation is enforced under this Act:

<sup>1</sup>Provided that the annual value of any such land or building, which has been made before but not finally determined on the date of commencement of this Act, shall be determined under the provisions of the <sup>4</sup>[Kolkata] Municipal Act, 1951 and shall be deemed to be annual value in force on the date of commencement of this Act.

West Ben. Act XXXIII of 1951.

(2) The annual valuation under this Chapter—

- (a) shall be made by the Municipal Commissioner or, if the State Government so directs, by the Central Valuation Board established under the West Bengal Central Valuation Board Act, 1978;
- (b) shall have effect from the beginning of the quarter of a year ending on the 30th June or 30th September or 31st December or 31st March, as the case may be, following that in which a notice under sub-section (2) of section 184 is issued;
- (c) shall, subject to the other provisions of this Chapter, remain in force in respect of each ward of the Corporation for a period of six years, irrespective of any alternation during such period in the number or boundaries of such ward; and

West Ben. Act LVII of 1978.

<sup>1</sup>The words, brackets and figures within the square brackets were substituted for the words, "notwithstanding any penalties that may be imposed or other action that may be taken under this Act," by s. 9(b)(ii)(b), of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>See foot-note 2 on page 533, *ante*.

<sup>3</sup>Proviso was added by s. 10 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>4</sup>See foot-note 2 on page 573, *ante*.

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—D. Assessment.—Section 180.)

(d) may be revised on the expiration of each such period:

Provided that when the annual valuation of any land or building has not been revised on the expiry of any such period for reasons to be recorded in writing, the previous annual valuation shall continue to remain in force until it is so revised:

Provided further that the Municipal Commissioner may, on the expiry of such period, revise the annual valuation of such land or building at any time and such revised valuation shall take effect from the beginning of the quarter from which the annual valuation would have been revised under this clause.

Revision of  
assessment

180. (1) Notwithstanding anything contained in section 179, the Corporation may by resolution direct a general revaluation of lands and buildings in any ward of the Corporation or part thereof during the currency of any period specified under this Chapter. <sup>1</sup>[Such general revaluation shall have effect from the beginning of the quarter following that in which a notice sub-section (2) of section 184 is issued and shall remain in force in respect of each ward or portion thereof, as the case may be, for the unexpired portion of the period during which but for such revaluation the annual valuation would have remained in force.]

(2) The <sup>2</sup>[Municipal Commissioner] may cause any revision to be made in the annual valuation of any land or building <sup>3</sup>\* \* \* in the following cases:—

- <sup>4</sup>(i) when there is a transfer, *inter vivos*, of its ownership; or
- (ii) when any tenancy or any rent changes; or
- (iii) when the nature of its use changes; or
- (iv) <sup>5</sup>[when a new building is erected or an existing building is] redeveloped or substantially altered or improved during the period the annual valuation remains in force; or
- (v) when, on an application made in writing by the owner or the person liable to pay its <sup>6</sup>[property tax] it is established that

<sup>1</sup>The words, brackets and figures within the square brackets were inserted by s. 11(1) of the Calcutta Municipal Corporation (Second Amendment) Act 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>The words within the square brackets were substituted for the word "Mayor-in-Council" by s. 11(2)(a), *ibid.*

<sup>3</sup>The words "or portion thereof" were omitted by s. 11(2) (b), *ibid.*

<sup>4</sup>Clause (i) was substituted for the original clause by s. 8 of the Calcutta Municipal Corporation (Amendment) Act, 1997 (West Ben. Act XXV of 1997).

<sup>5</sup>The words within the square brackets were substituted for the words "when it is" by s. 11(2)(c) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>6</sup>See foot-note 2 on page 633, *ante*.

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—D. Assessment.—Section 180.)

during the period of the annual valuation remaining in force its value has been reduced by reason of any substantial demolition or has suffered depreciation from any accident or any calamity proved to the satisfaction of the Municipal Commissioner to have been beyond the control of such owner or such person; or

- (vi) <sup>1</sup>[when any land or building or portion thereof is acquired by purchase or otherwise] by the State Government or the Corporation or any statutory body mentioned in clause (a) of sub-section (8) of section 171 during the period of the annual valuation remaining in force;
- <sup>2</sup>(vii) when any land or building or portion thereof, is sold or otherwise transferred by the State Government or the Corporation or any statutory body mentioned in clause (a) of sub-section (8) of section 171;

Provided that all land used for roads and other public purposes shall be excluded from such revaluation; or

- <sup>3</sup>(viii) when, upon the acquisition or transfer of any land or building in part, a residual portion remains; "or".
- (ix) when it becomes necessary so to do for any other reason to be recorded in writing.

(3) Any revision in the annual valuation of any land or building or portion thereof under this section shall come into force from the beginning of the quarter of a year ending on the 30th June or 30th September or 31st December or 31st March, as the case may be, following that in which such revision becomes applicable and shall remain in force for the unexpired portion of the period during which but for such revision such annual valuation would have remained in force.

(4) Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3), any land or building,—

- (i) which for any reason has no annual value assigned to it under this Act, may be valued by the Municipal Commissioner at any time during the currency of the period specified in respect of such land or building under section 179 or <sup>4</sup>[sub-section (3) of section 180,]
- (ii) the valuation of which has been cancelled on the ground of irregularity, may be valued by the Municipal Commissioner

<sup>1</sup>The words, within the square brackets were substituted for the words "when any portion of any land or building is acquired" by s. 11(2)(d) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>Clause (vii) was substituted for the original clause by s. 11(2)(c), *ibid.*

<sup>3</sup>Clause (viii) was substituted for the original clause by s. 11(2)(f), *ibid.*

<sup>4</sup>The words, figures and brackets within the square brackets were substituted for the words, figures and brackets "sub-section (1) or sub-section (2) of section 180," by s. 11 of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—D. Assessment.—Section 181.)

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at any time after such cancellation, and such valuation shall remain in force until a fresh valuation or revision remain in force until a fresh valuation or revision is made and shall take effect from the beginning of the quarter from which the previous valuation which has been cancelled would have taken effect :

Provided that the valuation made under clause (i) or clause (ii) shall remain in force for the unexpired portion of the period specified under this chapter.

Submission of returns and inspection of lands and buildings for purposes of assessment.

**181.** (1) The Municipal Commissioner may, with a view to enabling him to determine the annual value of any land or building <sup>1</sup>[in any word or part thereof] and the person primarily liable for the payment of any <sup>2</sup>[property tax] on such land or building, <sup>3</sup>[by public notice,] require the owner or the occupier of such land or building or portion thereof to furnish a return in such form, within such period and in accordance with such procedure as may be prescribed.

(2) The Municipal Commissioner may, <sup>4</sup>[by public notice,] require the owner or the occupier of any land or building or portion thereof <sup>5</sup>[in any ward or part thereof] used for public cinema shows or theatrical performances or as a place of similar public recreation, amusement or entertainment to furnish a return in such form, within such period and in accordance with such procedure as may be prescribed.

(3) Every owner or occupier <sup>6</sup>[of any land or building referred to in the public notice,] under sub-section (1) or sub-section (2) shall be bound to comply with such notice and to furnish a return with a declaration that the statement made therein is correct to the best of his knowledge and belief.

\* \* \* \* \*

(5) The Municipal Commissioner or any person subordinate to him and authorised by him in writing in this behalf may, without giving any previous notice to the owner or the occupier of any land or building, enter upon, and make an inspection or survey and take measurement of, such

<sup>1</sup>The words within the square brackets were inserted by s. 6(1)(a) of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

<sup>2</sup>See foot-note 2 on page 633, *ante*.

<sup>3</sup>The words within the square brackets were substituted for the words "by a written notice," by s. 6(2)(1)(b) of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

<sup>4</sup>The words within the square brackets were substituted for the words "by a written notice," by s. 6(2)(a), *ibid*.

<sup>5</sup>The words within the square brackets were inserted by s. 6(2)(b), *ibid*.

<sup>6</sup>The words within the square brackets were substituted for the words "on whom any notice is served" by s. 6(3), *ibid*.

<sup>7</sup>Sub-section (4) was omitted by s. 12(a) of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

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land or building and verify the statement made in any return for such and or building submitted under this Chapter.

1\* \* \* \* \*

Submission of returns for purposes of revision in the annual valuation of lands and buildings.

182. To enable the Municipal Commissioner to revise the annual value of any land or building governed by any circumstance specified in sub-section (2) of section 180, except in respect of a case under clause (v) thereof, the owner or the person liable to pay the <sup>2</sup>[property tax] for such land or building shall furnish to the Municipal Commissioner, not later than the 31st day of March of the year immediately following, a return in such form as may be prescribed:

1\* \* \* \* \*  
4\* \* \* \* \*

Self-assessment and submission of return.

<sup>1</sup>182A. (1) Notwithstanding anything to the contrary contained elsewhere in this Act, any owner or person liable to pay the <sup>2</sup>[property tax] on—

- (a) any new building or existing building which has not been assessed, or
- (b) any existing building which has been redeveloped or substantially altered or improved after the last assessment, but has not been subjected to revision of assessment consequent upon such redevelopment or alteration or improvement, as the case may be, or
- (c) any new building or existing building referred to in clause (a) or clause (b), the bills in respect of which have not been issued,

shall pay such <sup>2</sup>[property tax] together with interest, if any, payable under any provision of this Act, on self-assessment:

Provided that such self-assessment shall be certified by a valuer holding a diploma from the Institution of Surveyors and enlisted with the Corporation of such valuation, where the total floor area of such new building or existing building exceeds 400 square metres:

Provided further that the valuation on self-assessment, where the total

<sup>1</sup>Sub-section (6) was omitted by s. 12(b) of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

<sup>2</sup>See foot-note 2 on page 633, *ante*.

<sup>3</sup>Provisos were omitted by s. 12 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>4</sup>The third proviso was omitted by s. 13 of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

<sup>5</sup>Section 182A was inserted by s. 13 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984). Thereafter the same section was substituted by s. 11 of the Calcutta Municipal Corporation (Amendment) Act, 1996 (West Ben. Act VI of 1996).

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floor area of a new building or existing building exceeds 400 square metres or not, shall be—

- (a) where the value of land and building does not exceed Rs. 2.00 lakhs of the self-assessed value—1 per cent;
- (b) where the value exceeds Rs. 2.00 lakhs—1.5 per cent.

*Explanation.*—For the purposes of this sub-section,—

- (1) “last assessment” shall mean the assessment where the annual value has been determined by the hearing officer under this Act and communicated to the assessee;
- (2) “Institution of Surveyors” shall mean the Institution of Surveyors recognised as such by the Government of India;
- (3) “value” shall, in the case of an apartment, mean the cost of the apartment and the proportionate cost of the land.

(2) Such owner or person shall furnish to the Municipal Commissioner a return of self-assessment in such form, and in such manner, as may be prescribed. Every such return shall be accompanied by proof of payment of such [property tax] and interest, if any.

(3) The payment of such [property tax] and interest, if any, shall be made, and such return shall be furnished, within sixty days of the commencement of the Calcutta Municipal Corporation (Amendment) Act, 1996.

(4) In the case of any new building for which an occupancy certificate has been granted or which has been taken possession of after the commencement of the Calcutta Municipal Corporation (Amendment) Act, 1996, such payment shall be made, and such return shall be furnished, within thirty days of the expiry of the quarter in which such occupancy certificate is granted or such possession is taken, whichever is earlier.

*Explanation.*—Occupancy certificate may be provisional or final and may be for the whole or any part of the building; possession may be of the whole or any part of a building.

(5) Such payment shall continue to be made for each subsequent quarter and the last date of such payment shall be thirty days after the expiry of each such quarter.

(6) After the assessment under section 179 or revision of assessment under section 180 has been made, any amount paid on self-assessment under this section shall be deemed to have been paid on account of the assessment under section 179 or section 180, as the case may be.

(7) If any owner or other person, liable to pay the [property tax] under this Act, fails to pay the same together with interest, if any, in accordance with the provisions of this section, he shall, without prejudice to any other

<sup>1</sup>See foot-note 2 on page 633, *ante*.

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consequence to which he may be subject, he deemed to be a defaulter in respect of the '[property tax] or the interest or both remaining unpaid, and all the provisions of this Act applicable to such defaulter shall apply to him accordingly.

(8) After the assessment is finally made under this Act, if the payment on self-assessment is found to be less than that of the amount payable by the assessee, in such case the assessee shall pay up the difference within two months from the date of final assessment, failing which recovery shall be made in accordance with the provisions of this Act but, after the final assessment, if it is found that the assessee has paid excess amount, in such case such excess amount shall be adjusted against the actual tax payable by the assessee.

183. (1) Whenever the title of any person to any land or building is transferred, such person, if primarily liable for the payment of '[property tax] on such land or building, and the person to whom the title is so transferred shall, within three months after the execution of the instrument of transfer or after its registration, if it is registered, or after the transfer is effected, if no instrument is executed, give notice of such transfer in writing to the Municipal Commissioner.

Notice of transfers.

(2) In the event of the death of any person primarily liable as aforesaid, the person on whom the title of such land or building devolves shall, within six months from the date of death of the former, give notice of such devolution in writing to the Municipal Commissioner.

(3) The notice under this section shall be in such form as may be prescribed, and the transferee or the person on whom the title devolves shall, if so required, be bound to produce before the Municipal Commissioner any documents evidencing the transfer or devolution.

(4) If any person, who transfers his title to any land or building, fails to give any notice under this section to the Municipal Commissioner, he shall, in addition to any penalty to which he may be subject under this Act, continue to be liable for payment of '[property tax] on such land or building until he gives such notice but nothing in this section shall be deemed to affect the liability of the transferee for payment of the '[Property tax] on such land or building.

(5) The Municipal Commissioner shall, on receipt of a notice of transfer or devolution of title under this section <sup>2</sup>[and upon payment of such fees as may be determined by regulations] record such transfer or

<sup>1</sup>See foot-note 2 on page 633, *ante*.

<sup>2</sup>The words within the square brackets were inserted by s. 7(1) of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—D. Assessment.—Section 184.)

devolution in a book \* \* \* \* \* and also in the Municipal Assessment Book.

<sup>2</sup>provided that nothing in this sub-section shall derogate from the power of the Corporation to refuse mutation in a case where there is arrear of any dues to the Corporation on account of the transfer or the predecessor-in-interest of the applicant.

(6) On a written request by the Municipal Commissioner, the Registrar of Assurances, <sup>3</sup>[Kolkata], or the District Registrar 24-Parganas, shall furnish such particulars regarding registration of instruments of transfer of immovable properties in <sup>3</sup>[Kolkata] as the Municipal Commissioner may, from time to time, require.

(7) Notwithstanding anything contained in sub-section (6), the Registrar of Assurances, <sup>3</sup>[Kolkata], or the District Registrar, 24-Parganas, shall furnish to the Municipal Commissioner such particulars soon after the registration of an instrument of transfer is effected, or, if the Municipal Commissioner so requests, such periodical returns at such intervals as the Municipal Commissioner may fix.

Public notice and inspection of assessment list.

184. (1) When the annual valuation under sub-section (2) of section 179 or a general revaluation under sub-section (1) of section 180 in any ward of the Corporation or part thereof, as the case may be, has been completed, the Municipal Commissioner shall cause the respective valuation to be entered in an assessment list in such form and containing such particulars with respect to each land or building as may be prescribed.

(2) When the assessment list has been prepared, the Municipal Commissioner shall give public notice thereof and of the place where the list or a copy thereof may be inspected, and every person claiming to be the owner, lessee, sub-lessee or occupier of any land or building included in the list and any authorised agent of such person shall be at liberty to inspect the list and to take extracts therefrom free of charge.

(3) The Municipal Commissioner shall give public notice of the place, time and date, not less than one month after the preparation of the assessment list as aforesaid, when he will proceed to consider the annual valuations of lands and buildings entered in the assessment list, and in all cases in which any land or building is for the first time assessed, or the

<sup>1</sup>The words "in such form and in such manner as may be prescribed" were omitted by s. 7(2) of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

<sup>2</sup>Proviso was added by s. 12 of the Calcutta Municipal Corporation (Amendment) Act, 1996 (West Ben. Act VI of 1996). Thereafter the same was substituted by s. 9 of the Calcutta Municipal Corporation (Amendment) Act, 1997 (West Ben. Act XXVI of 1997).

<sup>3</sup>See foot-note 2 on page 573, *ante*.



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(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and  
property taxes.—D. Assessment.—Section 185. E. Objections.—  
Section 186.)

annual value of any land or building is increased, he shall also give written notice thereof to the owner or to any lessee, sub-lessee or occupier of such land or building and shall also specify in the notice the place, time and date, not less than one month thereafter, when he will proceed to consider such valuation.

(4) When a revision in the annual valuation of any land or building has been made under sub-section (2) of section 180, the Municipal Commissioner shall cause the respective valuation to be entered in the assessment list and shall give a written notice thereof to the owner or to any lessee, sub-lessee or occupier, of such land or building, and shall also specify in the notice the place, time and date, not less than one month thereafter, when he will proceed to consider such valuation.

<sup>1</sup>Explanation.—A written notice under this section shall be deemed to be duly served if it is sent by post under certificate of posting to the owner or to any lessee, sub-lessee or occupier of any land or building and, in such case, the date of the certificate of posting shall be deemed to be the date of service of the notice to the owner or to the lessee, sub-lessee or occupier of such land or building.

185. The Municipal Commissioner may for reasons to be recorded in writing amend any annual valuation in the assessment list prepared under <sup>2</sup>[sub-section (1) or sub-section (4) of section 184] at any time before the date specified for review under the provisions of sub-section (3) or sub-section (4) of section 184 as the case may be:

Amendment  
of  
assessments.

Provided that in the case of such amendment, a fresh notice stating the amended valuation shall be issued to the owner or to any lessee, sub-lessee or occupier of the land or the building and such notice shall also specify the place, time and date, not less than one month thereafter, when the Municipal Commissioner will proceed to consider such valuation:

Provided further that no public notice need be given in such case.

E. Objections

186. Subject to the provisions of section 181 or section 182, any objection to the annual value of a land or building as entered in the assessment list shall be made by the owner or the person liable to pay the <sup>3</sup>[property tax], in writing, to the Municipal Commissioner before the

Objections  
against  
valuation of  
assessment.

<sup>1</sup>Explanation was added by s. 8 of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

<sup>2</sup>The words, brackets and figures within the square brackets were substituted for the words, brackets and figures "sub-section (1) of section 184 or any revision made under sub-section (2) of section 180" by s. 14 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>3</sup>See foot-note 2 on page 633, *ante*.

*(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—E. Objections.— Sections 187, 188.)*

date fixed in the notice under section 184 <sup>1</sup>[or section 185] and shall state in what respect the annual value is disputed.

Appointment  
of an officer  
to hear  
objections.

**187.** (1) <sup>2</sup>[The Corporation shall, with the approval of the State Government, appoint an officer on such terms and conditions as the State Government] may determine to hear and determine the objections to the annual valuation of lands or buildings entered in the assessment list.

(2) The officer appointed under sub-section (1) shall be paid from the Municipal Fund such salary and allowances as the State Government may determine.

(3) The officer as aforesaid may make such queries and observations in relation to any entry in the assessment list and call for such records, returns and explanations as he thinks fit.

(4) Every such query and observation shall be promptly taken into consideration by the officer of the Corporation to whom it may be addressed and shall be returned by him with the necessary records, returns and explanations.

Hearing of  
objections

**188.** (1) Objections filed under section 186 shall be entered in a register maintained for the purpose in such manner as may be prescribed.

(2) On the date, time and place specified under sub-section (3) or sub-section (4) of section 184 and after giving the person filing the objections an opportunity of being heard, either in person or through an authorised agent, the officer appointed under section 187 shall determine the objections.

(3) When an objection has been determined, the order in this behalf shall be recorded in the register maintained under sub-section (1) with the date, and a copy of the order shall be supplied within <sup>3</sup>[thirty days] thereof <sup>4</sup>[to the person filing the objection] in such form and manner as may be prescribed.

(4) The procedure for hearing and disposal of objections shall be such as may be prescribed.

(5) The valuation fixed after determination of objection under this section shall take effect from the quarter in which such valuation would have taken effect and shall continue to remain in force during the period such valuation would have remained in force, had no objection been filed.

<sup>1</sup>The words and figures within the square brackets were inserted by s. 15 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>The words within the square brackets were substituted for the words "The State Government shall appoint an officer on such terms and conditions as it" by s. 9 of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

<sup>3</sup>The words within the square brackets were substituted for the words "ten days" by s. 10 of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988).

<sup>4</sup>The words within the square brackets were substituted for the words, "to the owner or the person liable to pay the consolidated rate" by s. 16 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—E. Objections.—Section 189.)

189. (1) There shall be a Municipal Assessment Tribunal for hearing and disposal of an appeal against an order passed under section 188.

(2) The Tribunal shall consist of a Chairman and such number of other members not exceeding five as the State Government may determine:

Appeal  
before the  
Municipal  
Assessment  
Tribunal.

<sup>1</sup>Provided that the Chairman may constitute one or more separate benches, each bench comprising two or more members, one of whom shall be a member of the West Bengal Higher Judicial Service (hereinafter referred to as the Judicial Member), and may transfer to any such bench any appeal for disposal or may withdraw from any such bench any appeal before it is finally disposed of:

<sup>1</sup>Provided further that no such bench shall be constituted with any member of the West Bengal Higher Judicial Service other than one who is or has been a member of that Service for a period of not less than three years.

<sup>2</sup>(2A) Where a separate bench is constituted under the first proviso to sub-section (2), the Judicial Member shall exercise and perform all the powers and functions of the Chairman under this Act or the rules made thereunder.

(3) The Chairman and the other members shall be appointed by the State Government on such terms and conditions as it may determine and shall be paid from the Municipal Fund.

(4) The Chairman shall be a person who is or has been a member of the West Bengal Higher Judicial Service for a period of not less than three years and the other members shall have such qualifications and experience as the State Government may prescribe.

(5) Any owner or person liable to payment of <sup>3</sup>[property tax] may, if dissatisfied with the determination of objection under section 188 appeal to the Tribunal:

Provided that such appeal shall be presented to the Tribunal within forty-five days from the date of service of <sup>4</sup>[a copy of the order] under section 188 and shall be accompanied by a copy of the said order.

(6) No appeal under this section shall be entertained unless the <sup>5</sup>[property tax] in respect of any land or building for the period ending on

<sup>1</sup>Proviso was added to sub-section (2) by s. 11 of the Calcutta Municipal Corporation (Amendment) Act, 1988 (West Ben. Act XXI of 1988). Thereafter, the present provisos were substituted for the previous proviso by s. 13(a) of the Calcutta Municipal Corporation (Amendment) Act, 1996 (West Ben. Act VI of 1996).

<sup>2</sup>Sub-section (2A) was inserted by s. 13(b).

<sup>3</sup>See foot-note 2 on page 633, *ante*.

<sup>4</sup>The words within the square brackets were substituted for the words, "the order" by s. 17(1) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

*(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—E. Objections.—Section 190. F. Municipal Assessment Book.—Section 191.)*

the date of presentation of the appeal on the valuation determined under section 188 has been deposited <sup>1</sup>[in the office of the Corporation] and the appeal shall abate unless such <sup>2</sup>[property tax] is continued to be deposited till the appeal is finally disposed of.

(7) The provisions of Part II and Part III of the Limitation Act, 1963 relating to appeals shall apply to every appeal preferred under this section. 36 of 1963.

(8) The procedure for hearing and disposal of appeals <sup>3</sup>[as well as realisation of fees in connection with appeals] shall be such as may be prescribed.

(9) The decision of the Tribunal with regard to valuation or assessment shall be final and no suit or proceeding shall lie in any Civil Court in respect of any matter which has been or may be referred to or has been decided by the Tribunal.

(10) The valuation fixed after disposal of the appeal under this section shall take effect from the quarter in which such valuation would have taken effect and shall continue to remain in force during the period such valuation would have remained in force, had no appeal been filed.

<sup>4</sup>(11) The Tribunal shall have an establishment consisting of such officers and other employees appointed on such terms and conditions as may be prescribed. The expenses of the establishment shall be paid out of the Municipal Fund.

The final valuation.

190. Every valuation in the assessment list prepared under section 184 shall, subject to the provisions of section 185 or the order under section 188 or section 189 be final.

**F. Municipal Assessment Book**

The Municipal Assessment Book.

191. (1) The annual valuation of lands and buildings as determined under section 190 shall be entered in the Municipal Assessment Book.

(2) The Municipal Assessment Book shall be maintained in such form and in such manner as may be prescribed.

(3) The Municipal Commissioner may at any time make such corrections in the Municipal Assessment Book as may be necessary to incorporate changes required to be made in accordance with the provisions of this Act or removal of patent errors or defects on the face of records.

(4) The Municipal Assessment Book duly authenticated in the manner prescribed shall be kept in the office of the Corporation and shall be open

<sup>1</sup>The words within the square brackets were inserted by s. 17(2) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>See foot-note 2 on page 633. *ante*.

<sup>3</sup>The words within the square brackets were inserted by s. 17(3) of the Calcutta Municipal Corporation (Second Amendment) Act, 1994 (West Ben. Act XIII of 1984).

<sup>4</sup>Sub-section (11) was inserted by s. 17(4), *ibid*.

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for inspection free of charge during office hours and extracts therefrom shall be made available on payment of such fee as may be prescribed.

(5) The Municipal Assessment Book may be printed and published for every ward of the Corporation and made available for sale to the public in such form and in such manner as may be prescribed:

Provided that the publication shall not be kept pending for any cases in respect of which any objection or appeal has been filed under section 188 or section 189.

192. <sup>1</sup>(1) Notwithstanding anything contained in section 190 the Municipal Commissioner may, at any time, amend the Municipal Assessment Book—

Amendment of Municipal Assessment Book.

- (i) by inserting therein the name of any person whose name ought to be inserted; or
- (ii) by inserting therein any land or building previously omitted together with valuation thereof; or
- (iii) by striking out the name of any person <sup>2</sup>[or any land or building] not liable for the payment of <sup>3</sup>[property tax]; or
- (iv) by increasing or decreasing for adequate reasons the amount of any annual value and of the <sup>3</sup>[property tax] thereupon; or
- (v) by making or cancelling any entry exempting any land or building from liability to <sup>3</sup>[property tax]; or
- (vi) by altering the assessment on the land or building which has been erroneously valued or assessed through fraud, mistake or accident, in which case such alteration shall take effect from the date such erroneous valuation or assessment took effect; or
- (vii) by inserting or altering an entry in respect of any building erected, re-erected, altered or added to, after the preparation of the assessment book, in which case such insertion or alteration shall take effect from the date such erection, re-erection, alteration or addition was made.

<sup>1</sup>(2)(i) A notice of not less than fifteen days shall be given to the owner or to lessee, sub-lessee or occupier of the land or building of the place, time and date on which any amendment of the Assessment Book is intended to be made under this section.

Incidence of <sup>3</sup>[property tax] on lands and buildings.

(ii) Any person on whom a notice of amendment is served under this sub-section may file an objection in writing to the Municipal Commissioner at least three days before the date

<sup>1</sup>Section 192 was renumbered as sub-section (1) of that section by s. 18 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>2</sup>The words within the square brackets were inserted by s. 18(a), *ibid*.

<sup>3</sup>See foot-note 2 on page 633, *ante*.

<sup>4</sup>Sub-section (2) was inserted by s. 18(b) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—G. Incidence and payment of property tax on lands and buildings.—Sections 193, 194.)

fixed in the notice and the provisions of sections 186 to 190 shall apply, *mutatis mutandis*, to such objection.

**G. Incidence and payment of <sup>1</sup>[property tax] on lands and buildings.**

Incidence of <sup>1</sup>[property tax] on lands and buildings.

**193.** (1) The <sup>1</sup>[property tax] on lands and buildings shall be primarily leviable—

- (a) if the land or building is let, upon the lessor;
- (b) if the land or building is sublet, upon the superior lessor;
- (c) if the land or building is unlet, upon the person in whom the right to let such land or building vests.

(2) The <sup>1</sup>[property tax] on any land or building, which is the property of the Corporation and the possession of which has been delivered under any agreement or licensing arrangement, shall be leviable upon the transferee or the licensee, as the case may be.

(3) The liability of the several owners of any <sup>2</sup>[land or] building constituting a single unit of assessment, which is or purports to be severally owned in parts or flats or rooms, for payment of <sup>1</sup>[property tax] or any instalment thereof payable during the period of such ownership shall be joint and several:

Provided that the Municipal Commissioner may apportion the amount of <sup>1</sup>[property tax] on such <sup>3</sup>[land or] building among the co-owners.

<sup>4</sup>(4) Notwithstanding the vesting of any land in the State under the <sup>5</sup>[Kolkata] *Thika* Tenancy (Acquisition and Regulation) Act, 1981, in the case of any land comprised in a *thika* tenancy, the <sup>1</sup>[property tax] assessed in respect of such land and any hut or building made thereon shall be primarily leviable upon the *thika* tenant.

West Ben Act XXXVII of 1981.

Apportionment of liability for <sup>1</sup>[property tax] on land or building when the premises assessed are let or sublet.

**194.** (1) If the annual valuation of any land or building exceeds the amount calculated on the basis of the rent of such land or building payable to the person upon whom the <sup>1</sup>[property tax] on such land or building is leviable under section 193, such person shall be entitled to receive from his tenant the difference between the amount of the <sup>1</sup>[property tax] on such land or building and the amount which would be leviable if the <sup>1</sup>[property tax] on such land or building were calculated on the basis of the rent payable to him.

<sup>1</sup>See foot-note 2 on page 633, *ante*.

<sup>2</sup>The words within the square brackets were inserted by s. 19(a) of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>3</sup>The words within the square brackets were inserted by s. 19(b), *ibid*.

<sup>4</sup>Sub-section (4) was inserted by s. 14 of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).

<sup>5</sup>See foot-note 2 on page 573, *ante*.

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(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—G. Incidence and payment of property tax on lands and buildings.—Sections 195, 196.)

(2) If the annual valuation of any land or building which is sublet exceeds the amount calculated on the basis of rent of such land or building payable to the tenant by his subtenant or to the subtenant by the person holding under him, the tenant or the subtenant shall be entitled to receive from his subtenant or the person holding under him, as the case may be, the difference between any sum recovered under this Act from such tenant or subtenant and the amount of <sup>1</sup>[property tax] on such land or building which would be leviable if the annual valuation of such land or building were calculated on the basis of rent payable to the tenant by his subtenant or the subtenant by the person holding under him.

[West Ben. Act XII of 1956.]

195. (1) On the failure to recover any sum due on account of <sup>1</sup>[property tax] on any land or building from the person primarily liable therefor under section 193, <sup>2</sup>[the Municipal Commissioner shall, notwithstanding anything contained in the West Bengal Premises Tenancy Act, 1956 or in any other law for the time being in force, recover] from every occupier of such land or building, by attachment of the rent payable by such occupier, a portion of the total sum due which bears, as nearly as may be, the same proportion to that sum as the rent annually payable by such occupier bears to the total amount of rent annually payable in respect of the whole of such land or building.

Recovery of <sup>1</sup>[property tax] on lands and buildings from occupier.

(2) An occupier, from whom any sum is recovered under sub-section (1), shall be entitled to be reimbursed by the person primarily liable for the payment of such sum, and may, in addition to having recourse to other remedies that may be open to him, deduct the amount so recovered from the amount of any rent becoming due from time to time from him to such person.

196. (1) Save as otherwise provided in this Act, the <sup>1</sup>[property tax] on any land or building under this Chapter shall be paid by the person liable for the payment thereof in quarterly instalments and, for the purposes of this section each quarter shall be deemed to commence on the first day of April, first day of July, first day of October, and first day of January, of a year.

Payment of <sup>1</sup>[property tax] on lands and buildings.

(2) The Municipal Commissioner shall cause to be presented to the person liable for payment of the <sup>1</sup>[property tax] a comprehensive bill in respect of such rate to be paid in quarterly instalments, showing separately

<sup>1</sup>See foot-note 2 on page 633, *ante*.

<sup>2</sup>The words and figures within the square brackets were substituted for the words "the Municipal Commissioner shall recover" by s. 20 of the Calcutta Municipal Corporation (Second Amendment) Act, 1984 (West Ben. Act XIII of 1984).

<sup>1</sup>Section 196 was substituted for the original section by s. 10 of the Calcutta Municipal Corporation (Amendment) Act, 1997 (West Ben. Act XXVI of 1997).

(Part IV.—Taxation.—Chapter XII.—Powers of Taxation and property taxes.—G. Incidence and payment of property tax on lands and buildings.—Sections 197, 198.)

the amount of the <sup>1</sup>[property tax] due against each quarter and the date on which the <sup>1</sup>[property tax] for each quarter is due. Such bill shall be sent by post under certificate of posting or by courier agency to the person liable for payment of the <sup>1</sup>[property tax] not later than the 31st day of May.

*Explanation.*—“Courier agency” shall mean a commercial concern engaged in door to door transportation of time-sensitive documents, utilising the services of a person, either directly or indirectly, to carry such documents.

Payment of  
[property  
tax] in case  
of objection  
or appeal.

**197.** (1) When an objection to a valuation has been made under section 186, the <sup>1</sup>[property tax] shall, pending the determination of the objection under section 188, be payable on the previous valuation in the usual manner.

(2) If, after the objection has been determined under section 188, the previous valuation is altered, or after the appeal has been disposed of under section 189, the valuation decided under section 188 is altered, then—

- (a) any sum paid or deposited under section 189 in excess shall be refunded or allowed to be set-off against any present or future demand of the Corporation under this Act, and
- (b) any deficiency shall be deemed to be an arrear of the <sup>1</sup>[property tax] and shall be payable and recoverable as such:

Provided that—

- (i) if any premises have, for the purposes of valuation under section 179 or section 180, been for the first time valued or subdivided or amalgamated with any other premises and an objection to the valuation thereof has been made under section 186, then the <sup>1</sup>[property tax] shall, pending the final determination of the objection, be paid on such valuation; and
- (ii) if, when such objection has been finally determined, such valuation is reduced, and if the <sup>1</sup>[property tax] has already been paid thereon, then the sum paid in excess shall be refunded or allowed to be set-off against any present or future demand of the Corporation under this Act.

**198.** [Consolidated rate on lands and buildings in a bustee.—Omitted by s. 15 of the Calcutta Municipal Corporation (Amendment) Act, 1983 (West Ben. Act XXXII of 1983).]

<sup>1</sup>See foot-note 2 on page 633, ante.