

The West Bengal Valuation Board (Amendment) Act, 2007*

[w.e.f. 1.10.2007]

[*Passed by the West Bengal Legislature.*]

[Assent of the Government was first published in the *Kolkata Gazette, Extraordinary*, of the 11th September, 2007]

An Act to amend the West Bengal Valuation Board Act, 1978.

Whereas it is expedient to amend the West Bengal Valuation Board Act, 1978 (West Ben. Act LVII of 1978), for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows :

1. Short title and commencement.—(1) This Act may be called the West Bengal Valuation Board (Amendment) Act, 2007.

(2) This section shall come into force at once, and the remaining section shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different sections of this Act.

2. (Amendment of Section 9 of West Bengal Act LVII of 1978).—In section 9 of the West Bengal Valuation Board Act, 1978 (hereinafter referred to as the principal Act), in sub-section (3), the words “The Procedure of review, mentioned in sections 14 and 15, shall be followed” shall be omitted.

3. Insertion of new section after section 9.—After section 9 of the principal Act, the following section shall be inserted :—

9A. Publication of draft valuation list.—(1) When the valuation under section 9 of the lands and buildings in any area has been completed, the Board shall cause such valuation list and the amount of property tax thereon to be entered in a list.

(2) The Board shall publish the draft valuation list, prepared under sub-section (1), in such manner, as may be prescribed and shall specify a date within which an application for objection to the draft valuation list may be filed.

(3) After the expiry of the date specified in sub-section (2) and within such period thereafter as may be prescribed, the objection of any entry in the draft valuation list shall be determined after giving the applicant an opportunity of being heard, by such officer or officers of the Board or the Corporation or Municipality concerned as may be specified by the Board in this behalf.

(4) The objection shall be filed and determined in such manner as may be prescribed.

* Published in the *Kolkata Gazette Extraordinary*, Part III, dated, 11th September, 2007, vide Notification No. 1231-L., dated 7.9.2007.

(5) In the cases where notifications under sub-section (1) of section 9 shall be issued after the commencement of the West Bengal Valuation Board (Amendment) Act, 2007, no application under sub-section (4) shall be entertained unless the amount of property tax on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Corporation or the Municipality, as the case may be, before the application is filed, and every such application shall fail unless the amount of property tax on the previous valuation is continued to be paid or deposited in the office of the Corporation or the Municipality, as the case may be, till such application is finally disposed of :

Provided that wherever the property tax on the previous valuation was being paid to a *Panchayat* which has been newly constituted as a municipal area or added to a municipal area, entire amount of property tax, as determined under the *Panchayat* must be paid or deposited, and continued to be paid or deposited, in the office of the concerned Corporation or Municipality. The amount so paid or deposited shall be adjusted against the valuation to be fixed after determination.

Explanation.—For the purposes of this section the term 'previous valuation' means the Valuation made under the Bengal Municipal Act, 1932 (Ben. Act XV of 1932) and in force on the date immediately before the commencement of the West Bengal Municipal Act, 1993, and under the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993).",

4. Substitution of new section for section 11.—For section 11 of the principal Act, the following section shall be substituted:—

11. "Publication of final valuation list.—When the applications under sub-section (2) of section 9A, if any, have been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected and the valuation together with the amount of property tax thereon as recorded in the final valuation list shall be conclusive."

5. Amendment of section 12A.—In section 12A of the principal Act, in sub-section (1), for the words "the date of hearing of an application for review under section 14", the words "the date specified for filing the application under sub-section (2) of section 9A" shall be substituted.

6. Omission of section 14.—Section 14 of the principal Act shall be omitted.

7. Omission of section 15.—Section 15 of the principal Act shall be omitted.

8. Saving and validation.—Notwithstanding anything contained in the West Bengal Valuation Board (Amendment) Act, 2007, the Last Valuation Lists of properties in the municipal areas, published preceding the date of bringing the West Bengal Valuation Board (Amendment) Act, 2007, into force, shall be treated as draft Valuation Lists under section 9A. Such draft Valuation Lists shall be finalised after determining the application for objection, if any, giving the applicant and opportunity of being heard, by such officer or officers of the Board or the Corporation or the Municipality

concerned, as may be specified by the Board in this behalf. Such finalised Valuation Lists shall remain operative for a period of five years from the date on which the said list have or were to become operative. If after finalisation of such valuation lists, valuation of any property increases or decreases, the increased or decreased amount of property tax shall take effect from the date on which the said lists have become operative, and the dues payable or the excess amount paid, as the case may be, shall be adjusted in such instalments, subsequent to bringing into force the West Bengal Valuation Board (Amendment) Act, 2007, as may be determined by the Corporation or the Board of Councillors of the Municipality, as the case may be :

Provided that no application for objection in this section shall be entertained unless such amount of property tax of the applicant is paid or deposited in the office of the Corporation or the Municipality concerned which shall be at least equal to the total amount of property tax calculated on the basis of immediate preceding valuation up to the quarter in which the date of submission of application for objection in this sub-section falls.

(2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary.

Explanation.—For the avoidance of any doubt the term 'immediate preceding valuation' means the valuation preceding the valuation in force on the date of coming into force of the West Bengal Valuation Board (Amendment) Act, 2007.

9. Amendment of West Ben. Act XXII of 1993.—The West Bengal Municipal Act, 1993 shall be amended in the manner specified in the Schedule to this Act.

THE SCHEDULE

(See section 9)

Amendment to the West Bengal Municipal Act, 1993

(West Ben. Act XXII of 1993)

In sub-section (1) of section 110,—

(1) for the words and figures "the West Bengal Central Valuation Board Act, 1978", the words and figures "the West Bengal Valuation Board Act, 1978" shall be substituted.

(2) for the words "applications for review", the words "applications for objection" shall be substituted.

By order of the Governor

S. K. CHAKRABARTI

*Pr. Secy. to the Govt. of West Bengal
Law Department.*

Latest Amendments in the West Bengal Central Valuation Board (Valuation of Lands and Buildings) Rules, 1984*

[w.e.f. 27.11.2007]

In exercise of the powers conferred section 28 of the West Bengal Valuation Board Act, 1978 (West Ben. Act LVII of 1978), the Governor is pleased hereby to make, after previous publication, the following amendments in the West Bengal Central Valuation Board (Valuation of Lands and Buildings) Rules, 1984, published under notification No. 145/C-4/M3R-8/84, dated the 27th February, 1985 (hereinafter referred to as the said rules) :—

Amendments

In the said rules,—

(1) in Rule 2,—

(a) for Clause (f) the following clause shall be substituted :

“(f) “Objection Hearing Officer” means the Objection Hearing Officer of the Board or the officers engaged by the Municipality, duly authorised by the Board in this behalf, under such terms and conditions as may be determined by the State Government from time to time;”;

(b) Clause (g) shall be omitted ;

(2) in rule 4,—

(a) for the words in the heading “Publication of Valuation list”, the words “Publication of Draft Valuation List” shall be substituted ;

(b) in sub-rule (1) for the word and figure “Section 10” the word and figure “Section 9A” shall be substituted ;

(3) in rule 5, for the words “review applications” wherever it occurs, the words “Objection Petitions” shall be substituted ;

(4) After Rule 5 the following new rules shall be inserted :

“5A. Period of determining objection Petitions.- The objection petitions referred to in sub-section (2) of Section 9A shall be heard and disposed of by the Objection Hearing Officer, concerned as may be specified by the Board, within six months from the date of receiving the objection petition specified under Rule 5.

* Published in the *Kolkata Gazette Extraordinary*, Part I, dated, 27th November, 2007, vide Notification No. 594/MA/O/C-4/3R-1/2003, dated 27.11.2007.

5B. Manner of filing objections.—(1) Any objection to the annual value of land or building as entered in the draft valuation list published under sub-rule (1) of rule 4 shall be made in writing by the owner or by the lessee, sub-lessee or occupier of such land or building, to the Board at such place and within such date as may be specified in the public notice or the written notice referred to in rule 5, as the case may be, and shall state clearly in what respect the annual value is objected to or is disputed.

(2) The objection should ordinarily be sent by registered post with acknowledgement due or may be delivered personally in the office of the Board or the Corporation or the Municipality concerned. If objection is submitted personally a receipt shall be given to the person submitting such objection.

5C. Notice for hearing objections.—All objections filed under rule 5B shall be entered in a register called Objection Register in the form as specified in Schedule I to be maintained for the purpose, and on receipt of any objection petition the objector shall be given the date on which and the time and place at which his objection will be heard.

5D. Manner of determining objections and preparation of final valuation list.—(1) The Objection Hearing Officer concerned, duly authorized by the Board in this behalf, subject to the control, superintendence and discipline of the Board, shall on the date and at the time and place specified in the notice referred to in rule 5C, hear the objection in the presence of the objector or his agent, if he appears.

(2) The objection in writing together with the statement filed under section 16 [Schedule III of the Act] shall be placed before the officer at the time of hearing the objection.

(3) The Objection Hearing Officer may call for further documents or may direct further enquiry, if necessary, and may for reasonable cause adjourn the hearing and fix a date for further hearing.

(4) The Objection Hearing Officer shall make a note of the documents, if any, submitted by the objector or other materials on record, hear the objector and shall make in writing a memorandum of the substance of evidence and record his order on a sheet in the form as specified in Schedule II. The date on which such order is made shall also be recorded in the sheet and in the register maintained under rule 5C.

(5) The person appearing at the hearing shall be apprised of the order made and shall be asked to put his signature with date on the sheet in proof of his knowledge of the order passed. If any objector refuses to sign, signature of the Objection Hearing Officer will suffice.

(6) After determining objection the Board shall prepare a final valuation list." ;

- (6) rules 11, 12, 13, 14, 15, 16 and 17 shall be omitted ;
(7) for rule 18 the following rule shall be substituted :

“18. Procedure for hearing of objection petitions.—(1) If the petitioner does not appear when the application is taken up for hearing, the Objection Hearing Officer shall dispose of the application *ex parte*.

(2) The petitioner shall be represented at the hearing either in person or through a duly authorised agent.

(3) The person appearing before the Objection Hearing Officer shall be entitled to produce such evidence, oral or documentary, as may be considered essential for establishing the objections raised in the objection petition :

Provided that the Objection Hearing Officer may, for reasons to be recorded in writing, refuse to allow production of any evidence not considered essential for the purpose of hearing of the objection petition.

(4) When the hearing of a petitioner is concluded, the Objection Hearing Officer shall pass orders in writing giving reasons therefor and the order shall be signed by the Objection Hearing Officer.

(5) The order on any objection petition may be passed at the conclusion of the hearing on the same day or on some other date to be fixed by the Objection Hearing Officer and made known to the person appearing before the Objection Hearing Officer.

(6) The Objection Hearing Officer may confirm, reduce, enhance or annul the valuation of land or building and may direct fresh valuation to be made after such further enquiry as the Objection Hearing Officer may direct.

(7) Clerical or arithmetical mistakes in order or patent errors and omissions therein may be corrected by the Objection Hearing Officer.

(8) The result of hearing objection petitions shall be noted in the Register of objection petitions.

(9) The Objection Hearing Officer shall attest and mark with date any correction in the valuation list that may be necessary as a result of the decision of the Objection Hearing Officer.” ;

- (8) for rule 18A the following Rule shall be substituted :

“18A. Supply of certified copy of the order passed after hearing.—Any person who applies for objection to any valuation of any land or building under sub-section (4) of Section 9A, may obtain from the Board or of the Corporation or of the Municipality, as the case may be, a certified copy of any order passed by the officer taken hearing on such application on payment of a fee chargeable for each copy of the order at the rate of twenty rupees per holding.” ;

[xii] Latest Amendments in the West Bengal Central Valuation Board
(Valuation of Lands and Buildings) Rules, 1984

(10) for Schedule II, the following new Schedule shall be inserted :

SCHEDULE II

(Rule 5D)

Order sheet for Hearing Objection Petitions in respect of valuations

..... Municipal Corporation
Municipality

Borough No. Ward No. Objection Registered Sl. No.

Premises No. Name of Street

Objection to assessment with effect from Quarter

Name and address of objector

Status of objector

Existing Valuation	Revised Valuation	Date of publication of draft valuation list under section 9A	Date of service of Written notice under rule 5	Date of receipt of objection under rule 5B
			To owner/lessee/sub-lessee or occupier	From owner/lessee/sub-lessee or occupier

Notes of inspection or enquiry (if necessary) or intermediate order	Details of revised valuation, memorandum of the substance of evidence and final order.
<i>Signature of the person appearing for hearing the objection petition</i>	<i>Signature of the Officer hearing the objection."</i>

By order of the Governor,

K. C. MONDAL,
Jt. Secy. to the Govt. of West Bengal.

The
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TUESDAY, OCTOBER 5, 2010

[SAKA 1932

PART III— Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1416-L.—5th October, 2010.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XXX of 2010

**THE WEST BENGAL VALUATION BOARD
(AMENDMENT) ACT, 2010.**

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 5th October, 2010.]*

An Act to amend the West Bengal Valuation Board Act, 1978.

WHEREAS it is expedient to amend the West Bengal Valuation Board Act, 1978, for the purposes and in the manner hereinafter appearing;

West Ben. Act LVII
of 1978.

It is hereby enacted in the Sixty-first Year of the Republic of India, by the Legislature of West Bengal, as follows :—

Short title and
commencement

1. (1) This Act may be called the West Bengal Valuation Board (Amendment) Act, 2010.

(2) It shall come into force at once.

*The West Bengal Valuation Board (Amendment) Act, 2010.**(Sections 2, 3.)*

Amendment of
section 26 of West
Ben Act LVII of
1978

2. In section 26 of the West Bengal Valuation Board Act, 1978 (hereinafter referred to as the principal Act), after the words, brackets and figures "in the notification under sub-section (1) of section 9, ", the words "for the purpose of collection of field data for determining valuation of properties under this Act," shall be inserted.

Saving and validation

3. Anything done or any action taken under section 26 of the principal Act as amended by section 8 of the West Bengal Valuation Board (Amendment) Act, 2009 before the publication of that Act in the *Official Gazette* shall be deemed to have been validly done or taken under the principal Act as amended by section 8 of that Act, as if section 8 of that Act were in force when such thing was done or such action was taken.

West Ben. Act IV of
2009.

By order of the Governor;

K.Y.S. MANHAS,
*Pr. Secy.-in-charge to the Govt. of West Bengal,
Law Department.*

The

Kolkata **Gazette**
सत्यमेव जयते
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WEDNESDAY, APRIL 22, 2009

[SAKA 1931

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT

Legislative

NOTIFICATION

No. 637-L.—22nd April, 2009.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IV of 2009

THE WEST BENGAL VALUATION BOARD
(AMENDMENT) ACT, 2009.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 22nd April, 2009.]

An Act to amend the West Bengal Valuation Board Act, 1978.

WHEREAS it is expedient to amend the West Bengal Valuation Board Act, 1978, for the purposes and in the manner hereinafter appearing;

West Ben. Act
LVII of 1978.

It is hereby enacted in the Sixtieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the West Bengal Valuation Board (Amendment) Act, 2009.

*The West Bengal Valuation Board (Amendment) Act, 2009.**(Sections 2-5.)*

(2) This section shall come into force at once, and the remaining sections shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different sections of this Act.

Amendment of section 2 of West Ben. Act LVII of 1978.

2. In section 2 of the West Bengal Valuation Board Act, 1978 (hereinafter referred to as the principal Act),—

(1) in sub-section (1),—

(a) clause (aaa) shall be omitted;

(b) clause (d) shall be omitted;

(c) for clause (f), the following clause shall be substituted:—

“(f) ‘Corporation’ means the Kolkata Municipal Corporation constituted under the Kolkata Municipal Corporation Act, 1980, the Howrah Municipal Corporation constituted under the Howrah Municipal Corporation Act, 1980, and other Municipal Corporations constituted under the West Bengal Municipal Corporation Act, 2006;”;

West Ben. Act LIX of 1980.
West Ben. Act LVIII of 1980.
West Ben. Act XXXIX of 2006.

(d) in clause (kk), for the words and figures “the Siliguri Municipal Corporation Act, 1990, the Asansol Municipal Corporation Act, 1990, the Chandernagore Municipal Corporation Act, 1990,” the words and figures “the West Bengal Municipal Corporation Act, 2006,” shall be substituted;

West Ben. Act XXX of 1990.
West Ben. Act XXXI of 1990.
West Ben. Act XXXII of 1990.

(e) clause (mm) shall be omitted;

(2) in sub-section (2), for the words and figures “the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990”, the words and figures “the West Bengal Municipal Corporation Act, 2006” shall be substituted.

Amendment of section 3.

3. In section 3 of the principal Act, for the words and figures “the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990”, the words and figures “the West Bengal Municipal Corporation Act, 2006” shall be substituted.

Amendment of section 9.

4. In section 9 of the principal Act,—

(1) in sub-section (1), for the words and figures “the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990”, the words and figures “the West Bengal Municipal Corporation Act, 2006” shall be substituted;

(2) in sub-section (2), for the words “The valuation made by the Board shall become operative with effect from such date as the State Government may, by notification, appoint in this behalf”, the words and figures “The valuation made by the Board shall become operative with effect from the date as specified in section 11” shall be substituted.

Amendment of section 9A.

5. In section 9A of the principal Act,—

(1) in sub-section (3), the words “, by such officer or officers of the Board or the Corporation or Municipality concerned as may be specified by the Board in this behalf” shall be omitted;

*The West Bengal Valuation Board (Amendment) Act, 2009.**(Sections 6-9.)*

(2) for sub-section (4), the following sub-section shall be substituted:—

“(4) The Board shall, with the approval of the State Government, appoint such officer or officers, having such experience and qualification, and on such terms and conditions as the State Government may by order determine, to hear and determine the objections to the draft valuation list, and the objection shall be determined in such manner as may be prescribed.”;

(3) sub-section (5) shall be omitted.

Substitution of new section for section 11.

6. For section 11 of the principal Act, the following section shall be substituted:—

“Publication of final valuation list.

11. When the application under sub-section (2) of section 9A, if any, has been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected, and such valuation list shall be the final valuation list, and shall become operative from the date or quarter succeeding last date or quarter upto which the previous valuation list was valid.”.

Amendment of section 18.

7. In section 18 of the principal Act,—

(1) for sub-section (1), the following sub-section shall be substituted:—

“(1) Any officer of the Board, or any person or an Agency authorised by the Board in this behalf, in writing, may enter into any land or building and make an inspection or survey, or take measurements, thereof for the purpose of valuation.”;

(2) in sub-section (2), after the words “such officer”, the words “, person or the agency, as the case may be,” shall be inserted.

Amendment of section 26.

8. To section 26 of the principal Act, after the existing proviso, the following proviso shall be added:—

“Provided further that notwithstanding anything contained in this section, the Board may engage private agency or any other person with sufficient experience, on such terms and conditions as the State Government may, by order, determine, in the work of valuation of properties.”.

Insertion of new section after section 29.

9. After section 29 of the principal Act, the following section shall be inserted:—

“Validation and saving.

30. Notwithstanding anything contained in this Act, with effect from the date of coming into force of the West Bengal Valuation Board (Amendment) Act, 2009, any property tax levied on annual value of land and building, or any valuation published under this Act or any assessment list published under the West Bengal Municipal Act, 1993, or the West Bengal Municipal Corporation Act, 2006 shall remain in force till a new valuation list is brought into effect.”.

West Ben. Act
XXII of 1993.
West Ben. Act
XXXIX of 2006.

By order of the Governor,

ANINDYA BHATTACHARYYA,
Secy.-in-charge to the Govt. of West Bengal,
Law Department.