Part IV—Section 1

Tamil Nadu Bills

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BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY OF THE
STATE OF TAMIL NADU

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 27th June, 2018 is published together with Statement of Objects and Reasons for general information:—

L.A. Bill No. 25 of 2018

A Bill further to amend the Chennai City Municipal Corporation Act, 1919.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Chennai City Municipal Corporation (Amendment) Act, 2018.

(2) It shall come into force on such date, as the State Government may, by notification, appoint.

2. In Schedule-IV to the Chennai City Municipal Corporation Act, 1919 (hereinafter referred to as the principal Act), in Part VI, after rule 29-C, the following rules shall be added, namely:

   “29-D. If any amount remains unpaid after the due date for its payment, the assessee shall pay, in addition to the amount due, interest at such rate not exceeding two per cent simple interest, as may be prescribed.

   29-E. Where arrears amount are due to the corporation consequent on the orders delivered by the Taxation Appeal Tribunal in the appeal preferred by the assessee, the assessee shall pay the said amount with two per cent simple interest from the due date of payment of the said amount, within fifteen days from the date of delivery of the order.

   29-F. Five per cent of the net property tax payable by an assessee, subject to a maximum of five thousand rupees shall be granted as an incentive, who has paid the property tax within fifteen days from the date of commencement of the half-year.”.

3. In Schedule-V to the principal Act, in Part II, in rule 14, after clause (h) and before the proviso, the following clause shall be inserted, namely:

   “(i) incentive payable to the assessee under rule 29-F of Schedule-IV.”.
STATEMENT OF OBJECTS AND REASONS

At present, there is no provision in the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), to grant incentives to the assessee who has paid the property tax within the period specified for its payments and for levying interest on the assessee who has not paid the said tax on the due date. The Fourth State Finance Commission has made recommendations to the Government to examine the need to give incentives to the prompt payers of property tax and to levy interest for delayed payment of the said tax. The Government, after careful examination of the recommendations, have decided to accept the said recommendations. Accordingly, the Government have decided to amend the said Tamil Nadu Act IV of 1919 suitably for the said purpose.

2. The Bill seeks to give effect to the above decision.

S.P. VELUMANI,
Minister for Municipal Administration and
Rural Development, Implementation of Special Programme.

K. SRINIVASAN,
Secretary.