In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Mumbai Municipal Corporation (Amendment) Bill, 2021 (L. A. Bill No. XXVII of 2021), introduced in the Maharashtra Legislative Assembly on the 22nd December 2021, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,
I/c. Secretary (Legislation) to Government,
Law and Judiciary Department.


A BILL

further to amend the Mumbai Municipal Corporation Act.

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes hereinafter appearing; and, therefore, promulgated the Mumbai Municipal Corporation (Amendment) Ordinance, 2021 on the 2nd November 2021;
AND WHEREAS it expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Seventy-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Mumbai Municipal Corporation (Amendment) Act, 2021.

(2) It shall be deemed to have come into force on the 2nd November 2021.

2. In section 154 of the Mumbai Municipal Corporation Act (hereinafter referred to as “the principal Act”), in sub-section (1D), in clause (a),—

(i) in sub-clause (i), after the words and figures “in the year 2020-21” the words and figures “and the year 2021-22” shall be added;

(ii) in the sub-clause (ii), after the words and figures “for the year 2020-21” the words and figures “and the year 2021-22” shall be inserted;

(iii) in sub-clause (iii),—

(a) for the words and figures “in the year 2021-22” the words and figures “in the year 2022-23” shall be substituted;

(b) after the words and figures “for the year 2020-21” the words and figures “and the year 2021-22” shall be added.

3. (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the Official Gazette, give such directions, not inconsistent with the provisions of the principal Act, as amended by this Act, as may appear to it to be necessary or expedient for the purpose of removing the difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order issued under sub-section (1) shall be laid, as soon as may be, after it is issued, before each House of the State Legislature.


(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.
STATEMENT OF OBJECTS AND REASONS

Clause (1) of section 139 of the Mumbai Corporation Act (III of 1888) provides for imposing of property taxes. Section 154 of the said Act provides for the determination of the rateable value or the capital value of any building or land assessable to a property tax. Sub-section (1A) of the said section 154 provides for the fixation of the capital value of any building or land assessable to a property tax by the Commissioner having regard to the factors mentioned thereunder. Sub-section (1C) thereof provides that, the capital value of any building or land fixed under sub-section (1A) of the said section 154 shall be revised every five years and such revision was due in the year 2020-21.

2. However, due to spread of COVID-19 pandemic, the lockdown was declared by the State Government as well as the Central Government resulting in adverse economic effect on the small-scale industries, educational institutions, development activities, working in factories, various industrial areas, daily works, etc. As such, new sub-section (1D) in section 154 of the said Act was added by Maharashtra Act No. XXXII of 2020, so that the capital value of any building or land fixed under sub-section (1A) of said section 154 shall not be revised in the year 2020-21 and the property tax bill for any building or land shall be the same as was for the year 2019-20; and other consequential provisions were also made in the said sub-section (1D).

Such situation was still continued due to spread of COVID-19 pandemic, therefore, it was considered expedient to amend sub-section (1D) of said section 154, so as to provide that the capital value of any building or land fixed under sub-section (1A) of said section 154 shall not be revised in the year 2021-22 and the property tax bill for any building or land shall be the same as was for the year 2019-20 and it shall be revised in the year 2022-2023.

3. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act (III of 1888), for the purposes aforesaid, the Mumbai Municipal Corporation (Amendment) Ordinance, 2021 (Mah. Ord. XI of 2021), was promulgated by the Governor of Maharashtra on the 2nd November 2021.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,

DATED THE 22ND NOVEMBER 2021.

EKNATH SHINDE,

MINISTER FOR URBAN DEVELOPMENT.