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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

**GOVERNMENT OF WEST BENGAL**

**LAW DEPARTMENT**

**Legislative**

**NOTIFICATION**

No. 1168-L.—21st September, 2015.—The Governor having been pleased to order, under rule 66 of the Rules

of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Kolkata Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

**Bill No. 33 of 2015**

**THE WEST BENGAL MUNICIPAL  
(FOURTH AMENDMENT) BILL, 2015.**

**A  
BILL**

*to amend the West Bengal Municipal Act, 1993.*

WHEREAS it is expedient to amend the West Bengal Municipal Act, 1993, for the purposes and in the manner hereinafter appearing;

West Ben. Act  
XXII of 1993.

It is hereby enacted in the Sixty-sixth 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 Municipal (Fourth Amendment) Act, 2015.

*The West Bengal Municipal  
(Fourth Amendment) Bill, 2015.*

(Clauses 2, 3.)

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

Amendment of section 102B of the West Ben. Act XXII of 1993.

2. In section 102B of the West Bengal Municipal Act, 1993 (hereinafter referred to as the principal Act),—

- (a) in the proviso to sub-section (1), for the words “for the first five years”, the words “for the first twelve years” shall be substituted;
- (b) after sub-section (2), the following sub-section shall be inserted:—

‘(3) Notwithstanding anything contained in sub-section (1), the Chairman-in-Council may, with the prior approval of the State Government, exempt from payment of a portion of the property tax not exceeding fifty *per cent* of the gross amount of property tax on any land or building, if the applicant submits, a certificate to the concerned municipality every year to the effect that more than eighty *per cent* area of the land and building is being used exclusively for Information Technology Industry or Information Technology Enabled Services, if the same is allowed and is enjoying higher floor area ratio in terms of rule 111 of the West Bengal Municipal Building Rules, 2007 or at least fifty *per cent* of the area of the land and building is being used exclusively for Information Technology Industry or Information Technology Enabled Services, if the same is not allowed higher floor area ratio, as the case may be, and failure or delay on the part of the applicant to submit the same shall lead to revocation of benefit of such exemption of property tax.

Insertion of new section 385H after section 385G.

3. In Chapter XXVA of the principal Act, after section 385G, the following section shall be inserted:—

385H. (1) Notwithstanding anything contained in sub-sections (2) and (3) of sections 96, 97, 106, 109, 110, 113, 114, 115A and the provisions of the West Bengal Valuation Board Act, 1978, the annual value of vacant lands or lands comprising building or covered space of a building in an industrial township shall, after final publication of the scheme referred to hereinafter, be calculated as hereinafter contained.

West Ben. Act  
LVII of 1978.

(2) For the purposes of this Chapter, unless the context otherwise permits, the following expressions shall have the meanings assigned to them as under:—

- (a) “base unit area value” shall mean the rate per square feet of any vacant land, land comprising any building or covered space of building, or portion thereof, as the case may be, to be determined, under sub-section (6) or sub-section (18), as the case may be;
- (b) “vacant land” for the purpose of assessment of property tax, shall mean any vacant land, vacant land with any water body, or any water body and shall also include land within a premises, excluding the land occupied by the plinth of any building erected thereon in which the covered area is below a certain percentage of the plot area as may be determined in the Scheme, and also for the purpose of assessment of property tax, any space at the ground level of which is open to sky with a floor made of cement concrete or any other material and the roof of a building, if separately transferred from the other parts of the building.

*The West Bengal Municipal  
(Fourth Amendment) Bill, 2015.*

(Clause 3.)

(3) **Constitution of Valuation Committee**—The West Bengal Valuation Board constituted under the West Bengal Valuation Board Act, 1978 shall, with the approval of the State Government, as soon as may be after the commencement of the West Bengal Municipal (Fourth Amendment) Act, 2015, and thereafter at the expiration of every five year, constitute by notification in the *Official Gazette*, a Valuation Committee for an industrial township for the purposes of this Chapter.

West Ben. Act  
LVII of 1978.

(4) The Valuation Committee of an industrial township, as mentioned in sub-section (3), shall consist of—

- (a) a Chairperson, as the West Bengal Valuation Board may appoint, and
- (b) Such other members, being not less than one and not more than three, as the West Bengal Valuation Board may appoint, one of whom shall be an officer of the industrial township.

(5) The qualifications required for appointment of the members including Chairman of the Valuation Committee and the terms and conditions thereof, shall be such as may be prescribed by the State Government.

(6) **Draft scheme, publication and objection**—The Valuation Committee for each industrial township shall submit to the respective Industrial Township Authority, a draft scheme containing its recommendation on the following:—

- (a) division of the areas within the jurisdictional limits of the industrial township into different blocks defining limits of such blocks;
- (b) categorization of such blocks;
- (c) base unit area values of vacant lands or lands comprising building or covered space of building, falling within each category;
- (d) the multiplicative factors for increasing or decreasing, or for not increasing or decreasing, the base unit area values for a covered space or land comprising building or any vacant land within each category specified above, taking into consideration the parameters of type of location, use and age or any one or more of them, as the case may be, as the Valuation Committee considers necessary, along with a point scale assigned for each parameter, to be determined by the Valuation Committee, subject to a lower limit of 0.5 and upper limit of 8.0 in the said point scale, for the purpose of deriving the final base unit area value of such covered space or land comprising building or any vacant land.
- (e) such other matters as may be deemed expedient.

(7) On receipt of the recommendations of the Valuation Committee under sub-section (6), the Industrial Township Authority shall submit its views on the recommendations of the Valuation Committee, within thirty days from the date of receipt of the recommendations under sub-section (6), to the Valuation Committee.

(8) After considering the views of the Industrial Township Authority, the Valuation Committee shall submit its final recommendation to the respective Industrial Township Authority which shall forward the same to the West Bengal Valuation Board, to publish a draft notification, containing the final recommendations of the Valuation Committee, in the *Official Gazette* and in two leading newspapers, of which one shall be in the vernacular intelligible to the assesseees of the industrial township, and also on the *website* of the West Bengal Valuation Board and the Industrial Township Authority. Copies of the said notification shall also be placed in conspicuous places in the office of the Industrial Township Authority.

*The West Bengal Municipal  
(Fourth Amendment) Bill, 2015.*

(Clause 3.)

(9) Any person or group of persons may, whose interest is likely to be affected thereby, within sixty days from the date of publication of the draft notification under sub-section (8), submit his objections or suggestions, if any, in writing or in such other manner as may be specified in the said draft notification, to the Chairman of the Industrial Township Authority, which shall be forwarded to be considered by an Anomaly Review Committee to be constituted for such industrial township in the manner contained hereinafter.

(10) **Constitution of Anomaly Review Committee**—The State Government shall, as soon as may be, after constitution of a Valuation Committee for an industrial township, in consultation with the respective Industrial Township Authority, appoint for such period, not exceeding one year, as the State Government may think fit, an Anomaly Review Committee for an industrial township, with a view to *suo motu* or on receipt of objections to consider cases of hardships, anomalies and inconsistencies, if any, in respect of the draft notification published under sub-section (8):

Provided that the State Government may extend the term of the Anomaly Review Committee constituted for an industrial township for a period not exceeding one year and for a further period not exceeding one year thereafter.

(11) The Anomaly Review Committee for an industrial township shall comprise of an odd number of persons being not less than three and not more than five members as follows:—

- (a) a Chairperson to be appointed by the State Government;
- (b) at least one member who shall be a professional from the area of municipal management, finance, taxation or law to be appointed by the State Government.
- (c) one member to be nominated by the West Bengal Valuation Board.

(12) The qualifications and other terms and conditions for appointment of such members including Chairman and the functions of the Anomaly Review Committee shall be such as may be prescribed by the State Government.

(13) **Functions of Anomaly Review Committee**—The Anomaly Review Committee, while considering any objection or suggestion of any person submitted under sub-section (9) or *suo motu*, in respect of any perceived anomaly, hardship or inconsistency in the draft scheme, shall direct the Industrial Township Authority to submit its views on such objections or suggestions or the observations of the Committee, *suo motu*, as the case may be, within sixty days from the date of receipt of such direction.

(14) The Anomaly Review Committee, after considering the draft scheme, the views of the aggrieved person, if any, and the Industrial Township Authority and after giving opportunity of hearing to both the aggrieved person, if any, and the Industrial Township Authority or even if no such objections or suggestions are received, shall make its recommendations to the Industrial Township Authority, through the Chairman, on an anomaly, hardship or inconsistency arising out of objections or suggestions received from any person or group of persons or *suo motu*, with regard to any of the matters mentioned in sub-section (6).

(15) In the event there is any difference of opinion between the members of the Anomaly Review Committee while making recommendations to the Industrial Township Authority, the decision of the majority of the member shall prevail.

*The West Bengal Municipal  
(Fourth Amendment) Bill, 2015.*

(Clause 3.)

(16) The Industrial Township Authority shall on receipt of such recommendations of the Anomaly Review Committee forward such recommendations to the Valuation Committee for suitable incorporation in the final scheme.

(17) The recommendations made by the Anomaly Review Committee shall be final and binding upon the Valuation Committee.

(18) Finalisation and final publication of scheme—The Valuation Committee after receipt of the recommendations of the Anomaly Review Committee, shall make necessary alterations, additions or modifications in the draft scheme in terms of the recommendation of the Anomaly Review Committee, if any, and prepare the final scheme containing the following:—

- (a) division of the areas within the jurisdictional limits of the industrial township into different blocks defining limits of such blocks;
- (b) categorization of such blocks;
- (c) base unit area values of vacant lands or lands comprising building or covered space of building or portion thereof, falling within each category;
- (d) the multiplicative factors for increasing or decreasing, or for not increasing or decreasing, the base unit area values for covered space or land comprising building or any vacant land or portion thereof within each category specified taking into consideration the parameters of type of location, use and age or any one or more of them, as the case may be, along with a point scale, assigned for each parameter, subject to a lower limit of 0.5 and upper limit of 8.0 in the said point scale for the purpose of deriving the final base unit area value of covered space or land comprising building or any vacant land or portion thereof.
- (e) such other matters as may be deemed expedient.

(19) The final scheme shall be sent to the Industrial Township Authority, which shall forward the same to the West Bengal Valuation Board, for causing notification in the *Official Gazette*, without undue delay.

(20) Such final scheme shall be published by the West Bengal Valuation Board in the *Official Gazette*, and in two daily newspapers of which one should be in vernacular intelligible to the residents of the area concerned, and also on the *website* of the Board and the Industrial Township Authority. A copy of the said Scheme shall also be placed in conspicuous places in the offices of the Industrial Township Authority.

(21) The final base unit area value of vacant lands or lands comprising building or covered space of building or portion thereof of each assessee shall be arrived at by multiplying the product of all the multiplicative factors applicable to such vacant lands or lands comprising building or covered space of a building with the base unit area values for such covered space or land comprising building or any vacant land within each category, of such assessee.

(22) The final base unit area value, as determined under this section shall be final and the annual value shall thereafter be determined by multiplying the total area of vacant land or land comprising building or covered space of a building or portion thereof, as the case may be, of an assessee, by the final base unit area value of such vacant land or land comprising building or covered space of a building or portion thereof of such assessee.

*The West Bengal Municipal  
(Fourth Amendment) Bill, 2015.*

(Clause 3.)

(23) The Industrial Township Authority may require the total area of land or covered space of a building to be certified by an Architect registered under the Architects Act, 1972, or any Licensed Building Architect, or Licensed Building Surveyor enlisted with such Industrial Township Authority or a Municipality or Municipal corporation as may be fixed by the Industrial Township Authority or by a valuer holding a diploma from any institution recognized by the Government. 20 of 1972.

(24) In case any land comprising building or any vacant land or covered space or building, or any portion thereof is subject to different final base unit area values, the annual value of each such portion shall be computed separately, and the sum of such annual values shall be the annual value of such land comprising building or any vacant land or covered space of building, or any portion thereof, as the case may be.

(25) The final base unit area value of land comprising building or any vacant land or covered space of building or portion thereof, shall remain in force for a period of five years from the date of final publication of the scheme if not otherwise directed by the State Government:

Provided that until the revision of such final base unit area value is completed, the existing final base unit area values shall continue to be in force, and whenever revised, such revised value shall take effect from the beginning of the quarter from which it ought to have been enforced.

(26) Till the final publication of the scheme under this section, the provisions of sections 106 and 109 relating to annual value of vacant land or land comprising building or covered space of a building or any portion thereof, its determination and provisions relating to periodic assessment, preparation of valuation and assessment list and payment of property tax in respect of such vacant land or land comprising building or covered space of a building or portion thereof, as the case may be, in an industrial township, shall continue to operate.

(27) If, for any reason, the final base unit area value of any land comprising building or any vacant land, or any covered space of building or portion thereof, has not been revised on the completion of a period of five years from the date on which such final base unit area values were last determined, it shall be lawful for the Industrial Township Authority to increase or decrease the final base unit area values of such land comprising building or any vacant land, or any covered space of building or portion thereof with the prior approval of the State Government, subject to adjustment, upwards or downwards, upon its revision in the manner contained in this Chapter.

(28) The annual value as determined under this section shall be rounded off to the nearest ten rupees and shall be the annual value for the purpose of determination of property tax under section 96 of this Act.

(29) Property tax on the annual value of vacant lands or lands comprising building or covered space of a building or portion thereof in an industrial township shall be determined as follows :—

(a) where the annual value of land and buildings does not exceed nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula:—

[annual value/100 + 5] *per cent* of the annual value;

(b) where the annual value of lands and buildings exceeds nine hundred and ninety-nine rupees, the tax shall be determined in accordance with the following formula—

[annual value/1000 + 10] *per cent* of the annual value:

Provided that the property tax shall not exceed 30 *per cent* of the annual value of lands and buildings:

*The West Bengal Municipal  
(Fourth Amendment) Bill, 2015.*

Provided further that the formula, specified in this sub-section, shall come into effect at the time of fresh or next valuation of lands and buildings taken up in any Industrial Township Authority after commencement of the West Bengal Municipal (Fourth Amendment) Act, 2015:

Provided also that while calculating the percentage of property tax, the decimal figure below 0.5 shall be ignored and the decimal figure of 0.5 or above shall be rounded off to 1.

(30) **Appeal** — All provisions relating to appeal contained in section 111 of this Act shall, *mutatis mutandis*, apply to the annual value determined hereunder, the time of sixty days within which to prefer an appeal to the Competent Authority, as may be appointed by the State Government, being computed from the date of final publication referred to in sub-section (20) of this section.

**STATEMENT OF OBJECTS AND REASONS.**

It is considered necessary and expedient to amend the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993) for the purposes of, *inter alia*, providing provision—

- (a) determining the time period and modalities of exemption from payment of the property tax on any land or building, which is exclusively used for Information Technology Industry or Information Technology Enabled Services and enjoying higher Floor Area Ratio or otherwise as provided in the law; and
- (b) incorporating the Unit Area Based Assessment System of Valuation for the purpose of property tax in Industrial Township Area in West Bengal.

2. The Bill has been framed with the above object in view.

KOLKATA,  
*The 21st September, 2015.*

FIRHAD HAKIM,  
*Member-in-Charge.*

**FINANCIAL MEMORANDUM.**

There is financial implication involved in the Bill. Necessary budgetary provision to this effect shall be made by the administrative Department.

KOLKATA,  
*The 21st September, 2015.*

FIRHAD HAKIM,  
*Member-in-Charge.*

By order of the Governor,

MADHUMATI MITRA,  
*Secy. to the Govt. of West Bengal,  
Law Department.*