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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. 952-L.—7th August, 2017.—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 which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 36 of 2017

**THE KOLKATA MUNICIPAL CORPORATION
(SECOND AMENDMENT) BILL, 2017.**

A
BILL

further to amend the Kolkata Municipal Corporation Act, 1980.

WHEREAS it is expedient to amend the Kolkata Municipal Corporation Act, 1980, for the purposes and in the manner hereinafter appearing;

West Ben. Act
LIX of 1980.

It is hereby enacted in the Sixty-eighth 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 Kolkata Municipal Corporation (Second Amendment) Act, 2017.

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

*The Kolkata Municipal Corporation
(Second Amendment) Bill, 2017.*

(Clauses 2-6.)

Amendment of section 2 of West Ben. Act LIX of 1980.

2. In section 2 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act),—

- (1) for clause (81B), the following clause shall be substituted:—
‘(81B) “State Government” means the Government of the State of West Bengal in the Department of Urban Development and Municipal Affairs;’;
- (2) in clause (83B), after the words ‘in the scheme,’ the words ‘or land as the Corporation may by order specify, as the case may be,’ shall be inserted.

Amendment of section 171.

3. In section 171 of the principal Act,—

- (1) in clause (b) of sub-section (2), after the first proviso, the following proviso shall be added:—
“Provided further that notwithstanding anything contained in the first proviso, no property tax on such vacant land as specified by the Corporation shall be leviable on any premises in which there is a construction.”;
- (2) in sub-section (5), for the words ‘occupancy certificate’, the words ‘completion certificate’ shall be substituted.

Amendment of section 172.

4. In clause (b) of sub-section (1) of section 172 of the principal Act,—

- (1) in sub-clause (i), for the words “five hundred rupees”, wherever they occur, the words “two thousand rupees” shall be substituted.
- (2) in sub-clause (iA), for the words “any self-occupied residential land or building or portion thereof, annual value of which does not exceed one thousand rupees and owned singly or jointly by citizen who attained the age of sixty-five years or more, or owned by widow or deserted women irrespective of age, or a certified physically challenged person, as may be prescribed, irrespective of age, or jointly owned by any of these categories of persons:”, the words “to the extent of ten *per cent* of the property tax on land and building owned by singly or jointly by citizen who attained the age of sixty-five years or more, or owned by widow or deserted women irrespective of age, or a certified physically challenged person, as may be determined by the Corporation, irrespective of age, or jointly owned by any of these categories of persons in case such land and building is self-occupied and used for residential purpose:” shall be substituted.

Amendment of section 178.

5. In sub-section (5) of section 178 of the principal Act, for the words “occupancy certificate”, the words “completion certificate” shall be substituted.

Amendment of section 182A.

6. In section 182A of the principal Act,—

- (1) in sub-section (1),—
- (a) in clause (a), for the words “within sixty days”, the words “within such time as the Corporation may, by order, determine” shall be substituted.
- (b) in clause (b), the words “on an annual basis” shall be omitted;
- (c) to clause (b), the following proviso shall be added:—
“Provided that such owner or person or any occupier, in the absence of such owner or person shall file a return within ninety days from the expiry of the quarter in which any circumstance of revision, as specified under sub-section (2) of section 180, occurs.”;
- (d) in clause (c), for the word “shall”, the word “may” shall be substituted;
- (2) in sub-section (2), the words “Every such return shall be accompanied by proof of payment of such property tax and interest, if any.” shall be omitted;
- (3) in sub-section (3), for the words “within sixty days”, the words “within such time as the Corporation may, by order, determine” shall be substituted;
- (4) in sub-section (4),—
- (a) for the words “occupancy certificate”, wherever they occur, the words “completion certificate” shall be substituted;
- (b) for the words “thirty days”, the words “within such period as the Corporation may, by order, determine” shall be substituted.

*The Kolkata Municipal Corporation
(Second Amendment) Bill, 2017.*

(Clauses 7, 8.)

Amendment of
section 196.

7. In sub-section (2) of section 196 of the principal Act, after the words "by courier agency", the words "or in such other manner as the Corporation may decide" shall be inserted.

Amendment of
section 539.

8. In section 539 of the principal Act,—
- (1) for the words "with respect to the disposal of property", the words "with respect to the disposal or otherwise of property" shall be substituted;
 - (2) after clause (d) the following clause shall be inserted:—
“(da) the Municipal Commissioner may, with the sanction of Mayor-in-Council, subject to payment of such utilisation fee as may be specified in the budget estimate referred to in sub-section (3) of section 131, or as may be decided by the Mayor-in-Council, whichever is higher, and on such terms and conditions to be determined by the Mayor-in-Council, grant license for utilisation of the immovable property.”.

STATEMENT OF OBJECTS AND REASONS.

Upon launching of Unit Area Assessment System by the Kolkata Municipal Corporation on 01.04.2017, it has been observed that a large and substantial section of the property tax payers could not submit Self Assessment Form within stipulated time for the obvious reason that the system being a new one would take certain time to make the system fully understandable to the tax payer and for its proper and effective implementation.

2. It is, therefore, considered necessary and expedient to amend the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) to make, *inter alia*, provisions—

- (i) for extension of time limit for submission of Self Assessment Form and extension of benefit of exemption of property tax to certain extent to the certain class of people including senior citizens, widow, deserted women and physically challenged persons;
- (ii) empowering the Corporation to determine the land within its periphery as vacant land considering the need of the society from time to time and to suit the local need to avoid unnecessary delay and for the purpose of smooth implementation of the Unit Area Assessment System;
- (iii) for imposition of utilization fee on land and other immovable property belonging to the Kolkata Municipal Corporation within the jurisdiction of Kolkata Municipal Corporation.

3. The Bill has been framed with the above objects in view.

4. There is no financial implication involved in giving effect to the provisions of the Bill.

KOLKATA,
The 7th August, 2017.

FIRHAD HAKIM,
Member-in-Charge.

By order of the Governor.

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