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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 802-L.—30th July, 2019.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act V of 2019

**THE KOLKATA MUNICIPAL CORPORATION
(AMENDMENT) ACT, 2019.**

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 30th July, 2019.]

An Act 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 Seventieth 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 (Amendment) Act, 2019.

*The Kolkata Municipal Corporation
(Amendment) Act, 2019.*

(Sections 2-5.)

(2) This section shall come into force at once; and the remaining section and sections shall come into force on such date or dates as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of
section 170 of
West Ben. Act
LIX of 1980.

2. In section 170 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act), clause (c) of sub-section (1) shall be omitted.

Amendment of
section 171.

3. In section 171 of the principal Act,—

(a) in clause (b) of sub-section (2), for the second proviso, the following proviso shall be substituted:—

“Provided further that notwithstanding anything contained in this section, the Corporation may at any time, specify the extent of area of the vacant land for which property tax may be levied on any premises in which there is a construction.”;

(b) sub-section (5) shall be omitted;

(c) to clause (a) of sub-section (8), the following proviso shall be added:—

“Provided that the rate of property tax on any land or building acquired, constructed, purchased or owned by, or belonging to, the statutory bodies mentioned in clause (a) and the possession of which has been delivered to any person under any agreement or licensing arrangement or lease or any other instrument shall be such as is determined under sub-section (2) of this section.”.

Amendment of
section 172.

4. In section 172 of the principal Act, after sub-section (1D), the following sub-sections shall be inserted:—

“(1E) The Mayor-in-Council may exempt from payment of a certain percentage of property tax on land comprising building or vacant land where Urban Forestation has been done on the vacant land or appertaining land to the building and preserved by the owner or recorded person liable to pay the property tax so as to maintain ecological balance of the locality in such manner as may be determined by the Corporation by regulations.

Explanation.— For the purpose of this sub-section, the term ‘Urban Forestation’ shall be such as may be defined by Corporation by regulations.

(1F) The Mayor-in-Council may exempt from property tax on land and building belonging to the Health Care Organizations, either primary or secondary or clinics, owned or sponsored by the Government:

Provided that the Mayor-in-Council may impose a service charge, not exceeding five per cent of annual valuation of lands and buildings of such Health Care Organizations or clinics, for providing civic services to such Health Care Organizations or clinics.”.

Amendment of
section 176.

5. The existing Explanation to section 176 of the principal Act shall be renumbered as Explanation I and after Explanation I, so renumbered, the following explanation shall be inserted:—

“*Explanation II.*— If the possession of any land or building acquired, constructed, purchased or owned by, or belonging to, Government or any of the statutory bodies mentioned in clause (a) of sub-section (8) of section 171 is delivered to any person under any agreement or licensing arrangement or lease or any other instrument, such land or building shall be construed to be belonging to such person to whom property has been so delivered and the annual valuation of such land or building shall be determined in terms of section 174.”.

*The Kolkata Municipal Corporation
(Amendment) Act, 2019.*

(Sections 6-11.)

Amendment of
section 179.

6. In section 179 of the principal Act, in sub-section (2),—

- (a) in clause (b), the words and figures “sub-section (2) of” shall be omitted;
(b) to clause (d), the following provisos shall be added:—

“Provided that Municipal Commissioner may, on the expiry of such period, make and revise the annual valuation of such land or building at any time, not beyond six years, and such valuation shall take effect from the beginning of the quarter from which the annual valuation would have been revised under this clause:

Provided further that when annual valuation of any land or building has not been made and revised on the expiry of any such period, the previous annual valuation shall continue to remain in force until it is so revised.”.

Amendment of
section 180.

7. In section 180 of the principal Act, in sub-section (2), in clause (ii), for the words “the nature”, the words “the nature or the financial terms” shall be substituted.

Amendment of
section 182.

8. To section 182 of the principal Act, the following proviso shall be added:—

“Provided that where the owner or the person primarily liable or the person liable to pay the property tax fails to submit the return in the prescribed form then notwithstanding anything contained in this Chapter, the Municipal Commissioner may revise the annual value upon service of notice under section 184.”.

Amendment of
section 183.

9. In section 183 of the principal Act, for sub-section (5), the following sub-section shall be substituted:—

“(5) The Municipal Commissioner shall on receipt of a notice of transfer or devolution of title under this section, record such transfer or devolution in a book and also in the Municipal Assessment Book subject to payment of arrears of tax and dues to the Corporation on account of the transfer or the predecessor-in-interest of the applicant and processing fee.”.

Substitution of
new section for
section 184.

10. For Section 184 of the principal Act, the following section shall be substituted:—

“Notice for
consideration of
Annual Value.

184. The Municipal Commissioner in all cases in which any land or building is for the first time assessed, or the annual value of any land or building is revised or determined under this Chapter shall give written notice thereof to the recorded owner or recorded person liable to pay property tax of such land or building, as the case may be, and shall also specify in the notice, the place, time and date, not less than one month thereafter, when he will proceed to consider such valuation.

Explanation.— A written notice under this section shall be deemed to be duly served, if it is sent through any mode of service of Indian Postal Service or as may be decided by the Corporation, to the recorded owner or to the recorded person liable to pay property tax of any land or building, as the case may be, and, in such case the date of sending such notice through Postal Department or through any other means shall be deemed to be the date of service of the notice to the recorded owner or person liable to pay property tax of such land or building, as the case may be.”.

Amendment of
section 185.

11. In section 185 of the principal Act, to the first proviso, for the words “to the owner or to any lessee, sub-lessee or occupier”, the words “to the recorded owner or to the recorded person liable to pay property tax or to the occupier, as the case may be” shall be substituted.

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(Amendment) Act, 2019.*

(Sections 12-17.)

Substitution of
new section for
section 186.

12. For section 186 of the principal Act, the following section shall be substituted :—

“Objections
against valuation
of assessment. 186. Any objection to the annual value determined by Corporation under this Chapter shall be made by the owner or the person liable to pay the property tax, in writing, to the Municipal Commissioner before the date fixed in the notice under section 184 and shall state in what respect the annual value is disputed.”.

Amendment of
section 188.

13. In section 188 of the principal Act, in sub-section (2), for the words “sub-section (3) or sub-section (4) of” shall be omitted.

Amendment of
section 191.

14. In section 191 of the principal Act, for the words “through electronic media or otherwise”, the words “through electronic media or otherwise and extracts therefrom shall be made available on payment of such fees as may be determined by Corporation” shall be substituted.

Amendment of
section 192.

15. In section 192 of the principal Act, in sub-section (2), in clause (i), for words “owner or to the lessee, sub-lessee or occupier”, the words “the recorded owner or the recorded person liable to pay tax” shall be substituted.

Amendment of
section 193.

16. In section 193 of the principal Act,—

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

“(2) The property tax on any land or building, which is the property of the Corporation or the Government or any of the statutory bodies mentioned in clause (a) of sub-section (8) of section 171 and the possession of which is delivered to any person under any agreement or licensing arrangement or lease or any other instrument, shall be leviable upon such person.”;

(2) to sub-section (3), after the second proviso, the following proviso shall be added :—

“Provided also that where the Municipal Commissioner, for the reasons to be recorded in writing, is satisfied that the owner has failed or neglected to make payment of property tax for four consecutive quarters or if occupier of such land or building accept the liability of making payment of property tax in writing, the occupier of such land or building for the time being may be made liable for payment of property tax.”;

(3) to sub-section (4), the following proviso shall be added:—

“Provided that where the Municipal Commissioner, for the reason to be recorded in writing, is satisfied that the *Thika* Tenant has failed or neglected to make payment of property tax for four consecutive quarters or if occupier of such land or building accept the liability of making payment of property tax in writing, the occupier of such land or building for the time being may be made liable for payment of property tax as person liable to pay property tax.”.

Substitution of
new section for
section 199.

17. For section 199 of the principal Act, the following section shall be substituted:—

“Certificate of
enlistment for
profession, trade
and calling. 199. (1) Every person engaged or intending to be engaged in any profession, trade or calling in Kolkata as categorised in Schedule IV, either by himself or by an authorised agent or representative, shall obtain a certificate of enlistment for such period and on payment of such fees, as may be determined by the Corporation and as per modalities specified in the form of Guidelines issued by the State Government, or get the certificate of enlistment renewed, on or before the expiry of the validity period thereof, from the Municipal Commissioner or, in his absence, from the officer authorised to function as the Municipal Commissioner

*The Kolkata Municipal Corporation
(Amendment) Act, 2019.*

(Sections 18-20.)

upon presentation of an application together with such application fees, at such rates, not exceeding rupees two thousand and five hundred *per annum*, as may be determined by the Corporation under sub-section (3) of section 131 and also documents as may be determined by the State Government, as specified in the Guidelines and or as specified in the web portal:

Provided that such enlistment or renewal thereof shall not absolve such person or trader from any liability to take out any licence under this Act or any other law for the time being in force.

(2) The Municipal Commissioner shall, after making such enquiry as may be necessary and within thirty days of the receipt of the application, grant such Certificate of Enlistment if the application is in order, or shall reject the application if it is not in order.”.

Substitution of new heading for heading under Chapter XIV.

18. In CHAPTER XIV of the principal Act, for the words “TAX ON ADVERTISEMENTS OTHER THAN ADVERTISEMENTS IN NEWSPAPERS”, the words “PROVISIONS REGULATING ADVERTISEMENT OTHER THAN ADVERTISEMENTS IN NEWSPAPERS” shall be substituted.

Amendment of section 202.

19. In section 202 of the principal Act,—

- (a) in sub-section (1), in the first proviso, after the words “the owner”, the words “or the lessee, sub-lessee or the occupier” shall be inserted;
- (b) in sub-section (2),—
 - (i) in clause (a), the words “use of the particular site for” shall be omitted;
 - (ii) in clause (c), for the words “the tax”, the words “the fees” shall be substituted.

Amendment of section 203.

20. In section 203 of the principal Act,—

- (1) for the words in the marginal heading “License for use of site for purpose of advertisement”, the words “License for the purpose of advertisement” shall be substituted;
- (2) in sub-section (1),—
 - (a) after the word “Occupier”, the words “ or any person on whose behalf the advertisement purports to be” shall be inserted;
 - (b) after the word “sky-sign”, the words “and use of any vehicle or contraption or natural person or any other mean” shall be inserted;
- (3) in sub-section (2),—
 - (a) in clause (a), after the words “using any site”, the words “or any vehicle or contraption or natural person or any other mean” shall be inserted;
 - (b) in clause (b), after the words “any site”, the words “or any vehicle or contraption or natural person or any other means” shall be inserted;
- (4) in sub-section (3), for the words “by regulations”, the words “by notification” shall be substituted;
- (5) to sub-section (3), the following proviso shall be added:—

“Provided that the notification issued under this sub-section shall have overriding effect notwithstanding anything contained in the Budget Estimate.”;

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(Sections 21, 22.)

(6) in sub-section (4), after the words “proposed site”, the words “or any vehicle or contraption” shall be inserted;

(7) after sub-section (7), the following sub-sections shall be inserted:—

“(8) If any person erects, exhibits, fixes or retains any advertisement referred to in this Chapter without paying the fees under this Chapter, he shall be punished with fine which may extend to three times the amount payable as such fees.

(9) No license fee shall be levied under this section for any advertisement or upon a person where—

- (a) such advertisement relates to “non-Commercial advertisement” or “advertisement related to public interest” as defined in the Explanation to sub-section (4) of section 202; or
- (b) such person holding certificate of enlistment under section 199 for displaying his trade name at his place of business recorded in such certificate:

Provided that the exemption under this item shall apply only to one board displayed within the meaning of this clause:

Provided further that the license fee would be chargeable upon any person for commercial display for advertisement of its business if such advertisement is displayed in the place of business of any other person holding a certificate of enlistment under section 199 whether or not the latter acts to further its business; or

- (c) such advertisement is exhibited within the window of any building if the advertisement relates to the trade, profession, or business carried on in that building; or
- (d) such advertisement is exhibited within any land or building that relates to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held on or upon in the same; or
- (e) such advertisement relates to the name of the land or building upon or over which the advertisement is exhibited or to the name of the owner or occupier of such land or building; or
- (f) such advertisement relates to the business of a railway administration and is exhibited within any railway station or upon any wall or other property of a railway administration; or
- (g) such advertisement relates to any activity of the Government or the Corporation.”.

21. Section 204 of the principal Act shall be omitted.

22. In section 207 of the principal Act, for the words “public place”, the words “public place, by any means” shall be substituted.

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(Amendment) Act, 2019.*

(Sections 23-29.)

Amendment of
section 208.

23. In section 208 of the principal Act,

(1) the following proviso shall be inserted:—

“Provided that the Municipal Commissioner may cancel or revoke the certificate of enlistment for profession, trade and calling issued under provision of section 199 if the licensee acts in contravention of any of the provisions contained in this Chapter or under the licence:

Provided further that no order shall be made under this section without affording a reasonable opportunity of being heard.”;

(2) in Explanation II, the words “a tax on” shall be omitted.

Substitution of
new section for
section 209.

24. For section 209 of the principal Act, the following section shall be substituted :—

“Power of
Corporation to
frame
advertisement
policy.

209. Notwithstanding anything contained in this Chapter, the Corporation may, for the purpose of this Act, frame an advertisement policy containing such terms and conditions as may be determined by regulations.”.

Amendment of
section 209A.

25. In section 209A of the principal Act, in sub-section (2), for the words “such tax half-yearly”, the words “such tax yearly” shall be substituted.

Amendment of
section 209B.

26. In section 209B of the principal Act,—

(1) in sub-section (1), for the words “renewed half-yearly”, the words “renewed yearly” shall be substituted;

(2) in sub-section (2), for the words “of rupees ten shall be payable half-yearly”, the words “which the Corporation may, by order determine, be payable” shall be substituted;

(3) in sub-section (3), for the words “for each half-year”, the words “for each year” shall be substituted.

Amendment of
section 209C.

27. In section 209C of the principal Act, for the words “fee of rupees twenty”, the words “fee of rupees one hundred fifty” shall be substituted.

Amendment of
section 216.

28. In section 216 of the principal Act, in sub-section (1), clause (b) shall be omitted.

Amendment of
section 390.

29. In section 390 of the principal Act, in sub-section (2), after clause (i), the following clause shall be inserted:—

“(ia) City service and Public utility building, that is to say, any buildings used for providing services by various organizations like Corporation, Calcutta Electric Supply Corporation, Public Works Department of the Government or any other similar service providing agencies that are used in everyday life by the public, such as electricity sub-station and ancillary building for distribution etc., crematorium, burning ghat, water supplies, sewerage works, water supply or drainage pumping station, exclusive Car Parking Building with services incidental to Car Parking (such as Electrical room, Pump room, Guards' room, toilets, Control room etc.), telecommunication services; night shelters for homeless people, ward office, health unit, community hall, compactor station, pay and use toilet etc. run by Corporation, metro railway or any other Government buildings for providing similar service purpose:

Provided that any other buildings providing services similar in nature as determined by the Municipal Commissioner may come under this classification.”.

*The Kolkata Municipal Corporation
(Amendment) Act, 2019.*

(Section 30.)

Amendment of
Schedule IX.

- 30.** In Schedule IX of the principal Act, under the heading “TAX ON CART”,—
- (i) in serial number 1, for the words “Rupees thirty”, the words “Rupees one hundred yearly” shall be substituted;
 - (ii) in serial number 2, for the words “Rupees fifteen”, the words “Rupees one hundred yearly” shall be substituted;
 - (iii) in serial number 3, for the words “Rupees forty”, the words “Rupees one hundred and sixty yearly” shall be substituted.

By order of the Governor,

SANDIP KUMAR RAY CHAUDHURI,
*Secy. to the Govt. of West Bengal,
Law Department.*