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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. 1119-L.—17th November, 2022.—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. 31 of 2022

**THE KOLKATA MUNICIPAL CORPORATION
(AMENDMENT) BILL, 2022.**

**A
BILL**

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 Seventy-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the Kolkata Municipal Corporation (Amendment) Act, 2022.

*The Kolkata Municipal Corporation
(Amendment) Bill, 2022.*

(Clauses 2 – 5.)

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

Amendment of section 174 of West Ben. Act LIX of 1980.

2. In sub-section (1) of section 174 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act),—

(1) to clause (c), the following proviso shall be added:—

“Provided that Municipal Valuation Committee may also categorise different streets or stretches of different streets, *Mouzas*, localities, colonies situated within any ward for the purpose of Unit Area Based Assessment.”;

(2) in clause (j), for the word “thereof”, the words “of such blocks or streets or stretches of different streets, *Mouzas*, localities, colonies situated within any ward” shall be substituted;

(3) in clause (k), for the words “categorisation of such blocks”, the words “categorisation of such blocks or streets or stretches of different streets, *Mouzas*, localities, colonies situated within any ward” shall be substituted.

Amendment of section 179.

3. For clause (d) of sub-section (2) of section 179 of the principal Act, the following clause shall be substituted:—

“(d) notwithstanding anything contained in this Act or any judgement, decree or order to the contrary, the annual valuation of such land or building—

(i) may be revised at any time not beyond six years from the date of expiration of each such period and such valuation shall take effect from the beginning of the quarter from which the annual valuation could have been revised;

(ii) where it had already been made or revised beyond such period the same including realisation of property tax on the basis thereof shall be deemed to be valid and any outstanding property tax on such revision shall be recoverable.”.

Amendment of section 180.

4. In section 180 of the principal Act,—

(a) in sub-section (1), the words, figure and brackets “sub-section (2) of” shall be omitted;

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

“Provided that such revision of annual valuation of any land or building shall ordinarily be made within six years from the date of occurrence of any of the above circumstances, but such period shall not apply where the owner or the person liable to pay property tax fails to submit return under section 182 or suppresses the occurrence of any such circumstances.”.

Amendment of section 182.

5. In section 182 of the principal Act, for the word and figures “section 184”, the words, figures and brackets “section 184 and such revision shall take effect in accordance with sub-section (3) of section 180” shall be substituted.

*The Kolkata Municipal Corporation
(Amendment) Bill, 2022.*

(Clauses 6 – 10.)

Amendment of
section 182A.

6. In sub-section (1) of section 182A of the principal Act,—

(a) to clause (a), the following provisos shall be added:—

“Provided that in case of non-filing of return of self-assessment, notwithstanding anything contained in sections 171, 179, 180, 232A and 232B, till the fresh valuation is made after final publication of the scheme, existing tax as mentioned in this sub-section may be increased every year, on and from the date of final publication of the scheme, by such percentage not exceeding five *per cent.*, as may be decided by the Corporation and such owner or occupier or person liable to pay the property tax, as the case may be, shall continue to pay the same which will be subject to adjustment after fresh valuation under the scheme:

Provided further that if any change in nature of occupancy or nature of use or any addition or alteration or any other circumstance of revision as specified in sub-section (2) of section 180 occurs prior to final publication of the scheme then the Corporation may amend the assessment and consequential tax as mentioned in the foregoing proviso.”;

(b) in clause (c), the word “annual” shall be omitted.

Amendment of
section 183.

7. After sub-section (7) of section 183 of the principal Act, the following sub-section shall be inserted:—

“(8) Notwithstanding anything contained in this Act, Municipal Commissioner on his own may record such transfer in a book and also in the Municipal Assessment Book subject to realisation of processing fee as applicable and payment of arrears of tax and dues to the Corporation thereof on account of the transferor or the predecessor-in-interest of the property.”.

Amendment of
section 184.

8. In section 184 of the principal Act, the brackets and figure “(1)” shall be omitted.

Amendment of
section 185.

9. In section 185 of the principal Act,—

(1) in clause (d),—

(a) for the words “non-filing of a return”, the words, figures and letter “non-filing of the return under section 182A” shall be substituted;

(b) for the words “wilful suppression of facts”, the words, figures and letter “wilful suppression of facts in the return under section 182A” shall be substituted;

(2) after clause (d), the following explanation shall be inserted:—

‘*Explanation.*— For avoidance of doubt, the expression “thirty *per cent.* of the difference in property tax arising from, giving wrong information or wilful suppression of facts” it is clarified that in case of wrong information and wilful suppression of facts in the return of self-assessment, if property tax, subject to provision contained in section 171A, comes to rupees one thousand in place of actual property tax amounting to rupees one thousand two hundred (had wrong information not been given and/or the facts had not been wilfully suppressed) on the basis of fresh valuation made after final publication of the scheme, a penalty at the rate of thirty *per cent.*, shall be imposed on rupees two hundred.’.

Amendment of
section 186.

10. In section 186 of the principal Act, for the word and figures “section 184”, the words and figures “section 184 or section 185” shall be substituted.

*The Kolkata Municipal Corporation
(Amendment) Bill, 2022.*

(Clauses 11 – 16.)

Amendment of
section 187.

11. In section 187 of the principal Act,—

- (1) in sub-section (1), for the words “entered in the assessment list”, the words “determined by Corporation under this chapter” shall be substituted;
- (2) in sub-section (3), for the words “any entry in the assessment list”, the words “annual valuation determined under this chapter” shall be substituted.

Amendment of
section 188.

12. In sub-section (2) of section 188 of the principal Act, for the word and figures “section 184”, the words and figures “section 184 or section 185” shall be substituted.

Amendment of
section 196.

13. In sub-section (2) of section 196 of the principal Act, for the words “Corporation may decide to the person liable for payment of the property tax”, the words “Corporation may decide to the person liable for payment of the property tax and shall also be published in the website of the Kolkata Municipal Corporation” shall be substituted.

Substitution of
new section for
section 199.

14. 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 categorized in Schedule IV, either by himself or by an authorized 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 may be 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 official authorized by the Municipal Commissioner upon presentation of an application together with such application fee, 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 the documents as may be determined and specified by the State Government in the Guidelines that may be posted in web portal:

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

(2) The Municipal Commissioner or an official authorized by him, shall, on receipt of the application under sub-section (1), grant him such Certificate of Enlistment, if the application is in order and upon payment of fees under sub-section (3) of section 131 or shall reject the application, if it is not in order.”.

Amendment of
section 203.

15. In section 203 of the principal Act,—

- (1) in the marginal note, for the words “License for the purpose of advertisement”, the words “License for use of site for purpose of advertisement” shall be substituted;
- (2) clause (f) of sub-section (9) shall be omitted.

Amendment of
section 215.

16. In section 215 of the principal Act,—

- (1) in sub-section (3), the words “or paid in advance self-assessment within the rebate period of first quarter” shall be omitted;
- (2) after sub-section (3), the following sub-section shall be inserted:—
“(4) Notwithstanding anything contained in this section, the Corporation may, by resolution, allow additional rebate on property tax if payment is made through online on or before the date determined under sub-section (1).”.

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(Amendment) Bill, 2022.*

(Clauses 17 – 25.)

Insertion of new section 232B after section 232A.

17. After section 232A of the principal Act, the following section shall be inserted:—

“Certain provisions applicable prior to publication of the Scheme shall continue to be in force. 232B. Notwithstanding anything contained in this Act, the provision of sub-sections (1), (2), (3), (4), (8) and (9) of section 171, sub-section (1) of section 174 and sections 175, 179, 180, 182A and 185 which were in force immediately prior to the commencement of the Kolkata Municipal Corporation (Amendment) Act, 2006, and sub-section (3) of section 174 shall continue to be enforceable in respect of any action as to be taken for the purpose of assessment of annual valuation and levying of property tax or any step relating thereto for any period prior to publication or enforcement of the Scheme under sub-section (1) of section 174 read with clause (a) of sub-section (2) of section 179 of this Act as amended by the Kolkata Municipal Corporation (Amendment) Act, 2006.”

West Ben. Act
XXII of 2006.

Amendment of section 391.

18. In sub-section (5) of section 391 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of section 393A.

19. After sub-section (4) of section 393A of the principal Act, the following sub-section shall be inserted:—

“(5) All the applications in this section shall be accompanied by the applications of all the relevant No Objection Certificate issuing authorities other than the Kolkata Municipal Corporation and the modalities for submission of online application forms together with fee under this section shall be such as may be prescribed.”

Amendment of section 395.

20. In sub-section (1) of section 395 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of section 396.

21. In sub-section (4) of section 396 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of section 397.

22. In section 397 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of section 398.

23. In section 398 of the principal Act,—

(1) in sub-section (1), for the figures “393”, the figures and letter “393, 393A” shall be substituted;

(2) in sub-section (3), for the figures “393”, the figures and letter “393, 393A” shall be substituted;

(3) after sub-section (4), the following sub-section shall be inserted:—

“(5) No notice of commencement for erection of building as specified in sub-section (4) is necessary for erection of building dealt with under section 393A of this Act. However notice at plinth level is mandatory under this sub-section.”

Amendment of section 402.

24. In sub-section (1) of section 402 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of section 403.

25. In sub-section (1) of section 403 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

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(Amendment) Bill, 2022.*

(Clauses 26, 27.)

Amendment of
section 412A.

26. To clause (v) of section 412A of the principal Act, the following provisos shall be added:—

“Provided that the Municipal Commissioner may, if satisfied that it is expedient so to do to secure the safety of the occupiers of the dilapidated building, by order direct the occupiers thereof, immediately to vacate the premises and that they will have right to erect temporary structure in the said premises for rehabilitation after demolition of the dilapidated building prior to the commencement of development work which the landlord or the occupiers, as the case may be, has to carry out immediately:

Provided further that if the occupiers of the dilapidated building shift somewhere else to facilitate the process of development work, they will be provided the certificate of occupancy under supervision of the Corporation.”

Amendment of
section 619A.

27. In sub-section (1) of section 619A of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

It is considered necessary and expedient to amend the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980), *inter alia*, for the purposes of :—

- (i) allowing the Municipal Valuation Committee to exercise options for categorisation of blocks etc. for the purpose of Unit Area Assessment to make it more practical and rational;
- (ii) giving overriding power for making periodic assessment of any land or building within stipulated period after expiration of earlier period of assessment and giving effect of such periodic assessment retrospectively where it has not been revised after immediate expiration of earlier period of assessment and for validation of such periodic assessment which has already been made or revised after stipulated period including realization of property tax on it;
- (iii) fixing period of ordinary revision of assessment of any land or building as well as non-application of the said period on failure of submission of return or suppression of fact by the owner or person liable to pay tax;
- (iv) providing clarification for giving effect of any intermediate revision in assessment keeping consonance with the relevant provision of the Act;
- (v) empowering the Corporation to increase existing rate of tax under annual rateable value method up to a certain percentage and realization of the same till date of effect of fresh valuation under Unit Area Assessment in case of non-filing of return of the self-assessment by the tax payers subject to adjustment with the property tax made on valuation under Unit Area Assessment system and also empowering the Corporation to exempt any type or category of premises from filing return of self-assessment;
- (vi) empowering Municipal Commissioner to cause *suo motu* mutation in favour of transferee in the books of record maintained by the Corporation;
- (vii) providing clarification and adding explanation in order to avoid any doubt for giving effect to section 185 of the Act;

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- (viii) keeping congruity with other existing provisions of the Act and filing objection against amendments of assessment;
 - (ix) introduction of additional rebate on payment of property tax bill (yearly bill) online;
 - (x) continuation of certain provisions which were in force prior to publication of the Scheme of Unit Area Assessment for the purpose of assessment or any steps thereto relating to any period prior to the said publication;
 - (xi) simplifying the process of issuance and renewal of certificate or enlistment in Kolkata;
 - (xii) making the process of submission of online application for sanction of building plan easier through a single window system and to fix the modalities as well as fees, for submission of online application forms;
 - (xiii) allowing occupiers of dilapidated building to erect temporary structure in the said premises for rehabilitation after demolition of the dilapidated building prior to the commencement of development work which the landlord or the occupiers, as the case may be, has to carry out;
 - (xiv) providing certificate of occupancy to the occupiers of the dilapidated building under supervision of the Corporation, if the occupiers shift somewhere else to facilitate the process of development work.
2. The Bill has been framed with the above objectives in view.
3. There is no financial implication involved in giving effect to the provisions of the Bill.

KOLKATA:
The 16th November, 2022.

FIRHAD HAKIM,
Member-in-charge.

By order of the Governor,

PRADIP KUMAR PANJA,
*Secy. to the Govt. of West Bengal,
Law Department.*