



The West Bengal Central Valuation Board Act, 1978

Act 57 of 1978

Keyword(s):

Asansol, Board, Board of Councilors, Chandernagore, Councilor, Consolidated Rate, Corporation, Fund, Howrah, Land or Building, Municipal Area, Municipality, Property Tax, Valuer-Surveyor

Amendment appended: 19 of 2000

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West Bengal Act LVII of 1978¹

THE WEST BENGAL CENTRAL VALUATION BOARD ACT, 1978.

AMENDED

West Ben. Act XXIV of 1979.
 West Ben. Act XL of 1984.
 West Ben. Act XII of 1988.
 West Ben. Act XXXII of 1989.
 West Ben. Act XV of 1993.
 West Ben. Act VII of 1994.
 West Ben. Act XLIV of 1994.
 West Ben. Act XVI of 1995.
 West Ben. Act XIX of 2000.

[5th February, 1979.]

An Act to provide for a Central Valuation Board and Valuation Authorities for the purpose of valuation of lands and buildings in West Bengal.

WHEREAS it is expedient to establish a Central Valuation Board and Valuation Authorities for the purpose of valuation of lands and buildings in West Bengal;

It is hereby enacted in the Twenty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Central Valuation Board Act, 1978.

Short title, extent and commencement.

(2) It extends to the whole of West Bengal.

(3) It shall come into force in such area and on such date as the State Government may, by notification, appoint and different dates may be appointed for different areas.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

* * * * *

³(aa) "Asansol" means Asansol as defined in the Asansol Municipal Corporation Act, 1990;

West Ben. Act XXXI of 1990.

¹For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, Part IV, of the 22nd November, 1978, page 2415; for proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of that Assembly held on the 14th December, 1978.

²Clause (a) was omitted, w.e.f. the 25th day of March, 1994, by s. 2(1)(a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

³Clause (aa) was inserted by s. 2(1)(b), *ibid.*

(Section 2.)

- (b) "Board" means the Central Valuation Board established under section 4;
- ¹(bb) "Board of Councillors" means the Board of Councillors of a Municipality;
- ²(c) "Calcutta" means Calcutta as defined in the Calcutta Municipal Corporation Act, 1980;
- ³(d) "Chandernagore" means Chandernagore as defined in the Chandernagore Municipal Corporation Act, 1990;
- ⁴(e) "Councillor" means a Councillor of a Corporation or Municipality;
- ⁵(ee) "consolidated rate" means the consolidated rate leviable under the Calcutta Municipal Corporation Act, 1980;
- ⁶(f) "Corporation" means the Calcutta Municipal Corporation, the Howrah Municipal Corporation, the Siliguri Municipal Corporation, the Asansol Municipal Corporation, or the Chandernagore Municipal Corporation;
- (g) "Fund" means the Central Valuation Board Fund referred to in section 20;
- ⁷(h) "Howrah" means Howrah as defined in the Howrah Municipal Corporation Act, 1980;
- (i) "land or building" ⁸[includes a *bustee*];
- ⁹(ii) "municipal area" includes a notified area;
- ¹⁰(j) "Municipality" means a Municipality as defined in the West Bengal Municipal Act, 1993, and includes a Notified Area Authority;

West Ben. Act LIX of 1980.

West Ben. Act XXXII of 1990.

West Ben. Act LVIII of 1980.

West Ben. Act XXII of 1993.

¹Clause (bb) was inserted by s. 2(1)(c), of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

²This clause was substituted for the original clause (c) by s. 2(a)(i) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

³This clause was substituted for the original clause (d) by s. 2(1)(d) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁴This clause was substituted for the original clause (e) by s. 2(1)(e), *ibid*.

⁵Clause (ee) was inserted by s. 2(a)(ii) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984). Thereafter, the present clause was substituted for the original clause (ee) by s. 2(1)(f) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁶This clause was substituted for clause (f) by s. 2(1)(g) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995). Prior to this substitution clause (f) was substituted for the original clause by s. 2(a)(iii) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁷This clause was substituted for the original clause (h) by s. 2(a)(iv), *ibid*.

⁸The words within the square brackets were substituted for the words "includes a holding" by s. 2(a)(v), *ibid*.

⁹Clause (ii) was inserted by s. 2(1)(gg) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

¹⁰This clause was substituted for the original clause (j) by s. 2(1)(h), *ibid*. Prior to this substitution the words "and also Garden Reach area", in original clause, were omitted by s. 2(a)(vi) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

LVII of 1978.]

(Section 2.)

(k) "notification" means a notification published in the *Official Gazette*;

¹(kk) "property tax" means the property tax on the annual value of lands and buildings determined and leviable under the Howrah Municipal Corporation Act, 1980, the Siliguri Municipal Corporation Act, 1990, the Asansol Municipal Corporation Act, 1990, the Chandernagore Municipal Corporation Act, 1990, or the West Bengal Municipal Act, 1993, as the case may be;

(l) "prescribed" means prescribed by rules made under this Act;

(m) "regulations" means regulations made under section 29;

²(mm) "Siliguri" means Siliguri as defined in the Siliguri Municipal Corporation Act, 1990;

³(n) "valuer-surveyor" means the valuer-surveyor Grade I, or the valuer-surveyor Grade II, registered as such under section 8B.

⁴(2) Words and expressions used in this Act but not defined shall have the same meaning as in the Howrah Municipal Corporation Act, 1980 or the Calcutta Municipal Corporation Act, 1980 or the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990 or the West Bengal Municipal Act, 1993.

West Ben.
Act XXX of
1990.

West Ben.
Act LVIII of
1980.

West Ben.
Act LIX of
1980.

West Ben.
Act XXXI
of 1990.

West Ben.
Act XXXII
of 1990.

West Ben.
Act XXII of
1993.

¹Clause (kk) was inserted by s. 2(1)(i) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

²Clause (mm) was inserted by s. 2(1)(j), *ibid*.

³Clause (n) was inserted by s. 2 of the West Bengal Central Valuation Board (Amendment) Act, 1993 (West Ben. Act XV of 1993). Thereafter, the present clause was substituted for the previous one by s. 2 of the West Bengal Central Valuation Board (Second Amendment) Act, 1994 (West Ben. Act XLIV of 1994).

⁴Firstly this sub-section was substituted for the original sub-section (2) by s. 2(b) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984). Thereafter, the present sub-section was substituted for the previous one by s. 2(2) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

(Sections 3-5.)

Act to
override
other laws.

3. With effect from the date ¹[of notification referred to in sub-section (1) of section 9.] the ²[provisions of the Howrah Municipal Corporation Act, 1980 or the Calcutta Municipal Corporation Act, 1980 or the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990 or the West Bengal Municipal Act, 1993] or any other law relating to any of the matters provided for in this Act shall be deemed, in respect of such area, to have been modified to the extent of the provisions made in this Act.

West Ben.
Act LVIII of
1980.
West Ben.
Act LIX of
1980.
West Ben.
Act XXX of
1990.
West Ben.
Act XXXI
of 1990.
West Ben.
Act XXXII
of 1990.
West Ben.
Act XXII of
1993.

Establish-
ment of the
Board.

4. (1) The State Government may, by notification, establish, for the purposes of this Act, a Board to be called the Central Valuation Board.

(2) The Board shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name and shall be competent to acquire, hold and dispose of any property, both movable and immovable, to enter into contracts and to do all things necessary for the purposes of this Act.

Members of
the Board.

5. (1) The Board shall consist of a Chairman and ³[four] other members to be appointed by the State Government.

(2) The Chairman shall be a person who is or has been an officer of the State Government ⁴[not below the rank of Secretary including *ex officio* Secretary ⁵* * *].

¹The words, figures and brackets within the square brackets were substituted for the words "from which the valuation made by the Board under this Act becomes operative in any area." by s. 3 (a) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

²The words and figures within the square brackets were substituted for the words and figures "provisions of the Bengal Municipal Act, 1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980" by s. 3 of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995). Prior to this substitution the words and figures "or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980" were substituted for the words and figures "or the Calcutta Municipal Act, 1951" by s. 3(b) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

³The word within square brackets was substituted for the word "eight" by s. 2(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994). Prior to this substitution the word "eight" was substituted for the word "two" by s. 2(a) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁴The words within the square brackets were substituted for the words "not below the rank of a Secretary." by s. 2 of the West Bengal Central Valuation Board (Amendment) Act, 1988 (West Ben. Act XII of 1988).

⁵The words "or Chief Engineer" were omitted by s. 2(b) of the West Bengal Central Valuation Board (Amendment) Act, 1980 (West Ben. Act XXIX of 1980).

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(Sections 5A, 6.)

¹(3) ²[The four other members shall include the Director of Local Bodies, Government of West Bengal, who shall be the *ex officio* member of the Board, and such other officers of the State Government or non-official experts] having knowledge and experience in the field of Judiciary, Engineering, Valuation and Assessment of Properties, Economics or Social Science as the State Government may determine.

(4) The Chairman and the other members of the Board shall hold office for such period not exceeding ³[four years] as the State Government may determine and the terms and conditions of their service, including salaries and allowances shall be such as may be prescribed.

⁴(5) The Board shall have a Member-Secretary who shall be appointed by the State Government from amongst the members referred to in sub-section (3) and shall be the Chief Executive Officer of the Board.

⁵5A. Notwithstanding anything contained elsewhere in this Act, no action of the Board shall be invalid or otherwise called in question merely on the ground of the existence of any vacancy (initial or subsequent) in the office of the members of the Board.

Validation.

6.	6*	*	*	*	*	*
	7*	*	*	*	*	*

Officers and other staff.

(3) The Board ⁶[may create such posts of other officers and employees as may be approved by the State Government:]

Provided that the Board shall not, without the previous approval of the State Government, appoint any officer in the scale of pay, the maximum of which exceeds ⁷[one thousand and five hundred] rupees a month.

¹This sub-section was substituted for the original sub-section (3) by s. 2(c) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

²The words within the square brackets were substituted for the words "The eight other members shall include such number of officers of the State Government and non-official experts" by s. 2(h) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

³The words within the square brackets were substituted for the words "six years" by s. 2(d) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁴Sub-section (5) was inserted by s. 2(e), *ibid.*

⁵Section 5A was inserted by s. 2 of the West Bengal Central Valuation Board (Amendment) Act, 1979 (West Ben. Act XXIV of 1979).

⁶Sub-section (1) was omitted by s. 3(a) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁷Sub-section (2) was omitted by s. 3(b), *ibid.*

⁸The words within the square brackets were substituted for the words "may appoint such other officers and employees as it may consider necessary for the efficient performance of its functions;" by s. 4(a) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁹The words within the square brackets were substituted for the words "one thousand"

(Sections 7, 8, 8A.)

(4) The terms and conditions of service, including salaries and allowances, of the officers and employees appointed under sub-section (3) shall be determined by regulations.

Employment
of staff of
the State
Government.

7. (1) The Board may take over and employ such staff of the State Government as the State Government may make available.

(2) During the period of such employment all matters relating to pay, allowances, leave, retirement, pension, provident fund and all other terms and conditions of service of the staff so made available and taken over shall be regulated by the West Bengal Service Rules or such other rules on the subject as may, from time to time, be made by the State Government for its employees.

(3) Subject to the provisions of sub-section (2) and (4) every person so taken over and employed shall be subject to the provisions of this Act and the regulations.

(4) All permanent Government employees taken over and employed under sub-section (1) shall have a lien on their post in the service of the State Government and the period of their service under the Board shall, on reversion to the service of the State Government, be counted for the purpose of their promotion, increments, pension and other matters relating to their service.

Expenditure
incurred on
account of
salaries and
allowances.

8. The expenditure incurred by the Board for meeting the salaries and allowances of the Chairman, ¹{the Member-Secretary, the other members and the} officers and employees serving under the Board shall be defrayed out of the Fund.

Maintenance
of register of
registered
valuer-
surveyors
²{Grade I
and
registered
valuer-
surveyors
Grade II}.

³8A. The Board shall maintain in the prescribed manner a register of registered valuer-surveyors ⁴{Grade I and registered valuer-surveyors Grade II}.

¹The words within the square brackets were substituted for the words "the other members, the Secretary and" by s. 3 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

²Sections 8A and 8B were inserted by s. 3 of the West Bengal Central Valuation Board (Amendment) Act, 1993 (West Ben. Act XV of 1993).

³The words and figures within the square brackets were inserted by s. 3(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act XLIV of 1994).

⁴The words and figures within the square brackets were inserted by s. 3(a) of the

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(Sections 8B, 9.)

18B. Every person who possesses such qualifications as may be prescribed shall, subject to such terms and conditions, and on payment of such fee, as may be prescribed, be entitled to have his name entered ³[as a valuer-surveyor Grade I or valuer-surveyor Grade II] in the register of registered valuer-surveyors ⁴[Grade I and registered valuer-surveyors Grade II].

Registration of valuer-surveyor ²[Grade I and valuer-surveyor Grade II].

9. (1) The State Government shall, from time to time by notification, specify the area where, the general valuation of lands and buildings shall be made by the Board, in accordance with the ⁵[provisions of the Howrah Municipal Corporation Act, 1980 or the Calcutta Municipal Corporation Act, 1980 or the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990 or the West Bengal Municipal Act, 1993] or any other law for the time being in force in such area, as the case may be ⁶[, in so far as they relate to the determination of annual valuation]:

Determination of valuation and its duration.

⁷Provided that the Board may, in accordance with a resolution in this behalf adopted at a meeting of the Board and with the previous approval of the State Government, require ⁸[a valuer-surveyor Grade I or valuer-surveyor Grade II] to make, subject to such conditions as may be prescribed, the general valuation of lands and buildings in the area as aforesaid or in any part thereof under the superintendence, direction and control of the Board on payment of such remuneration as the Board may determine, and every such valuation shall be deemed to have been made by the Board.

West Ben. Act LVIII of 1980.
West Ben. Act LIX of 1980.
West Ben. Act XXX of 1990.
West Ben. Act XXXI of 1990.
West Ben. Act XXXII of 1990.
West Ben. Act XXII of 1993.

¹See foot-note 2 on page 630. *ante*.

²The words and figures within the square brackets were inserted by s. 4(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act XLIV of 1994).

³The words and figures within the square brackets were inserted by s. 4(b) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act XLIV of 1994).

⁴The words and figures within the square brackets were inserted by s. 4(c), *ibid*.

⁵The words and figures within the square brackets were substituted for the words and figures "provisions of the Bengal Municipal Act, 1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980" by s. 4(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995). Prior to this substitution, the words and figures "or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980" were substituted for the words and figures "or the Calcutta Municipal Corporation Act, 1951" by s. 5(a)(i) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁶The words within the square brackets were inserted by s. 5(a)(ii), *ibid*.

⁷This proviso was added by s. 4 of the West Bengal Central Valuation Board (Amendment) Act, 1993 (West Ben. Act XV of 1993).

⁸The words and figures within the square brackets were substituted for the words "any valuer-surveyor" by s. 5 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act XLIV of 1994).

(Section 10.)

(2) The valuation made by the Board shall become operative with effect from such date as the State Government may, by notification, appoint in this behalf and shall remain in force in respect of such area for a period of six years and may be revised thereafter at the termination of successive periods of six years:

Provided that ¹[notwithstanding anything contained in the foregoing provisions of this section, in Calcutta and Howrah and in any municipality,] the valuation shall remain in force in such groups of Wards and for such period as may be prescribed and such valuation may be revised thereafter at the termination of successive periods of six years from the expiry of the period so prescribed:

Provided further that the valuation of lands or buildings in any area made in accordance with the provisions of ²[the West Bengal Municipal Act, 1993] or any other law shall remain in force for the period for which it was made under ³[the West Bengal Municipal Act, 1993] or any other law, as the case may be.

West Ben.
Act XXII of
1993

(3) Notwithstanding anything contained in sub-sections (1) and (2), if during the currency of any period referred to in sub-section (2), any new building is erected or an existing building is reconstructed or substantially altered or improved in any area, the Board may cause the entire premises to be valued or revalued and the valuation or revaluation so made shall remain in force for the unexpired portion of the period referred to in that sub-section.

(4) The Corporation and ³[the Board of Councillors] shall in each year and within such time as may be prescribed send to the Board a list of all new buildings erected and also all existing buildings reconstructed or substantially altered or improved within their respective jurisdiction.

10. [Publication of the draft valuation list.]—Omitted by s. 5 of the *West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994)*.

¹The words within the square brackets were substituted for the words "in Calcutta and Howrah" by s. 4 of the *West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994)*. Prior to this substitution, the words "and Howrah" were inserted after the words "Calcutta" by s. 5(b) of the *West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984)*.

²The words and figures within the square brackets were substituted for the words and figures "the Bengal Municipal Act, 1932" by s. 4(2) of the *West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995)*.

³The words within the square brackets were substituted for the words "the Commissioners of a municipality" by s. 4(3), *ibid*.

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(Sections 11, 12, 12A.)

11. When the general valuation of lands and buildings has been made by the Board under section 9, the Board shall prepare a valuation list and shall give public notice of the place or places where the valuation list may be inspected, and the valuation as aforesaid together with the amount of ²[consolidated rate or property tax, as the case may be, payable thereon] as recorded in the valuation list shall, subject to the provisions of sections 14 and 15, be conclusive. The Board shall also give a notice in writing to the owner or to the lessee, sub-lessee or occupier of any land or building, as the case may be, in all cases in which the valuation of such land or building is made for the first time or the annual valuation of such land or building is increased:

Publication of valuation list.

Provided that the valuation list as aforesaid may be prepared and published in respect of all the holdings of ³[any municipal area or any area within the jurisdiction of a Corporation] specified in the notification under sub-section (1) of section 9 or the holdings of ⁴[any municipal area within such group of wards or any area within such group of wards within the jurisdiction of a Corporation] as the State Government may determine.

12. [Amendment of valuation list by Board.]—Omitted by s. 7 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

⁵12A. (1) Notwithstanding anything contained in section 11, the Board may at any time before the date of hearing of an application for review under section 14 and for reasons to be recorded in writing, direct any alteration or amendment of the ⁷* * * valuation list—

Alteration or amendment of * * * valuation list.

- (a) by inserting therein the name of any person whose name ought to be inserted; or

¹Section 11 was substituted for the original section by s. 6 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994). Prior to this substitution the words "together with amount of consolidated rate thereon as" were inserted after the words "and the valuation" in original section by s. 7 of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

²The words within the square brackets were substituted for the words "consolidated rate thereon" by s. 5(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

³The words within the square brackets were substituted for the words "any area of a municipality" by s. 5(2)(a), *ibid*.

⁴The words within the square brackets were substituted for the words "any area within such group of wards of a municipality" by s. 5(2)(b), *ibid*.

⁵Section 12A was inserted by s. 4 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁷The word "final" was omitted by s. 8(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

(Sections 13, 14.)

- (b) by inserting therein any land or building previously omitted together with the valuation thereof; or
- (c) by striking out the name of any person or any land or building not liable for payment of consolidated rate ¹[or property tax, as the case may be]; or
- (d) by increasing or decreasing the annual valuation of any holding which, in the opinion of the Board, has been substantially under-valued or over-valued by reasons of fraud, misrepresentation, mistake, ²[or error; or]
- ³(e) by correcting any patent error or omission.

* * * * *

13. [Preparation of municipal assessment book and assessment list.]—
Omitted by s. 8 of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

Application
for review.

14. ⁵(1) The owner or occupier or any other person primarily liable to pay consolidated rate ⁶[or property tax, as the case may be,] may, if dissatisfied with the valuation of any land or building as entered in the ⁷* * * valuation list, apply to the ⁸[Corporation or the ⁹(Board of Councillors) concerned] to review the valuation.

(2) The application shall be filed within such time and in such manner as may be prescribed.

(3) Every application presented under sub-section (1) shall be heard and determined ¹⁰[by a Review Committee constituted under section 15 in accordance with such procedure as may be prescribed.]

¹The words within the square brackets were inserted by s. 6(1)(a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

²The words within the square brackets were substituted for the words "or error." by s. 6(1)(b), *ibid.*

³Clause (e) was inserted by s. 6(1)(c), *ibid.*

⁴Sub-section (2) was omitted by s. 6(2), *ibid.*

⁵Sub-section (1) was substituted for the original sub-section by s. 9(a) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁶The words within the square brackets were inserted by s. 7(1)(a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁷The word "final" was omitted by s. 9(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

⁸The words within the square brackets were substituted for the word "Board" by s. 5 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁹The words within the first brackets were substituted for the words "Commissioners of the municipality" by s. 7(1)(b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

¹⁰The words within the square brackets were substituted for the words "in such manner as may be decided by the Review Committee constituted under section 15." by s. 9(b) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

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(Section 15.)

¹(4) No application under sub-section (1) shall be entertained unless the amount of consolidated rate ²[or property tax, as the case may be,] on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Corporation or Municipality, as the case may be, before the application is filed, and every such application shall fail unless the amount of consolidated rate ²[or property tax, as the case may be,] on the previous valuation as aforesaid is continued to be paid or deposited in the office of the Corporation or Municipality, as the case may be, till such application is finally disposed of.

³Provided that wherever the previous valuation refers to a valuation made under the Bengal Municipal Act, 1932, and in force on the date immediately before the commencement of the West Bengal Municipal Act, 1993, no application under sub-section (1) shall be entertained unless the amount of consolidated rate or such previous valuation has been paid or deposited or is continued to be paid or deposited in the office of the concerned Municipality.

Ben. Act XV
of 1932.
West Ben.
Act XXII of
1993.

15. ⁴(1) Every Corporation or ⁵[Municipality] shall, by a resolution, constitute Review Committee or Review Committees to hear applications presented under sub-section (1) of section 14.

Review
Committee.

⁶(2) Every Review Committee shall be presided over by the Chairman or the Vice-Chairman of the ⁵[Municipality] and shall consist of two other members, ⁷[being Councillors] of the ⁵[Municipality], as may be nominated by the ⁸[Board of Councillors,] and another member, who shall be an officer of the Board having knowledge in the assessment of municipal valuation, deputed by the Board:

¹Firstly, this sub-section was substituted for the original sub-section (4) by s. 9(c). (West Ben. Act XL of 1984). Thereafter, sub-section (4) was re-substituted for the previous one by s. 9(b) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

²The words within the square brackets were inserted by s. 7(2)(a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

³This proviso was added by s. 7(2)(b), *ibid.*

⁴Firstly, sub-section (1) was substituted for the original sub-section by s. 10(a) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984). Thereafter, sub-section (1) was re-substituted for the previous one by s. 6(a) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁵The word within the square brackets was substituted for the word "municipality" by s. 8(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁶Firstly, sub-section (2) was substituted for the original sub-section by s. 10(a) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984). Thereafter, sub-section (2) was re-substituted for the previous one by s. 6(b) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁷The words within the square brackets were substituted for the words "being Commissioners" by s. 8(2)(a)(i) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁸The words within the square brackets were substituted for the words "body of

(Section 15.)

Provided that in the case of a Corporation, the presiding officer and ¹[the two other members] of the Review Committee shall be such persons as may be nominated by the Corporation from amongst the Councillors ²* * * by a resolution:

Provided further that no decision of a Review Committee shall be invalid or called in question merely by reason of any vacancy in the composition of the Committee or absence of any member from a meeting thereof other than the presiding officer:

Provided also that the decision of Review Committee shall be unanimous:

³Provided also that when a Corporation or a Municipality is dissolved, the State Government shall constitute by notification the Review Committee consisting of a President and such number of other members as may be specified in the notification for the purpose of hearing applications for review.

(3) The Review Committee may confirm, reduce, enhance or annul the valuation of land or building or ⁴[may direct fresh valuation] to be made after such further enquiry as the Review Committee may direct:

⁵Provided that where the Review Committee reduces the valuation of any land or building, such reduction shall not be more than twenty-five *per centum* of the annual valuation of such land or building except in the case of gross arithmetical or technical mistake, and the Review Committee shall, in every such case, record in writing the reasons for such reduction.

(4) If there is any difference of opinion ⁶[amongst] the members of the Review Committee, the matter shall be referred to the Board for decision.

¹The words within the square brackets were substituted for the words "the other members" by s. 10(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

²The words "or Aldermen" were omitted by s. 8(2) (b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

³Firstly, this proviso was added by s. 10(b) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994). Thereafter, the existing proviso was substituted for the previous one by s. 8(2)(c) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁴The words within the square brackets were substituted for the words "the assessment and may direct fresh assessment" by s. 10(b) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁵This proviso was added by s. 2 of the West Bengal Central Valuation Board (Amendment) Act, 2000 (West Ben. Act XIX of 2000).

⁶The word within the square brackets was substituted for the word "between" by s. 6(c) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

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(Sections 16-18.)

(5) The decision of the Review Committee or of the Board, as the case may be, shall be final and no suit or proceeding shall lie in any Civil Court in respect of any matter which has been or may be referred to the Review Committee or has been decided by the Review Committee or the Board.

¹16. Every owner or occupier of any land or building shall file a statement before the Board in such manner and within such time and specifying such particulars as may be prescribed.

Owner or occupier to file statement.

17. The Board or any of its officer authorised by the Board may, subject to such conditions as may be prescribed, require the owner or the occupier of any land or building to produce before the Board or such officer within such time as the Board or such officer may fix any accounts, registers or documents or to furnish any information relating thereto as may be considered necessary for the purpose of this Act and the owner or the occupier shall comply with such requisition.

Production and inspection of accounts and documents.

²18. (1) Any officer of the Board, when so authorised by it in writing, may, without giving any previous notice to the owner, or the occupier, of any land or building, enter into such land or building and make an inspection or survey, or take measurements, thereof for the purpose of valuation.

Power to enter into land or building.

(2) If such entry is refused, or any objection to such entry is made, the officer authorised under sub-section (1) may give notice in writing to the owner or the occupier of such land or building of his intention to enter into such land or building, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, extend all facilities as may reasonably be expected of him to such officer for entering into such land or building and for making inspection or survey, or for taking measurements, thereof, as the case may be, for the purpose of valuation.

¹Section 16 was substituted for the original section by s. 11 of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

²This section was substituted for the original section 18 by s. 9 of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995). Prior to this substitution the words "for the purpose of valuation, if such entry has been refused or any objection to such entry has been made, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, extend all facilities as may reasonably be expected of him, to the officer of the Board so authorised for conducting survey and taking measurement of such land or building or for the purpose of valuation, as the case may be." for the words "for the purpose of valuation." in original section by s. 11 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

(Sections 19, 19A.)

Corporation and [Municipalities] to make payment to the Board.

19. (1) ²[The Calcutta Municipal Corporation, the Howrah Municipal Corporation,] ³[the Siliguri Municipal Corporation, the Asansol Municipal Corporation, the Chandernagore Municipal Corporation, the Municipality or other local authority of any area,] as the case may be, in respect of which notification under sub-section (1) of section 9 has been made, shall in each year pay to the Board such proportion of the expenditure incurred by the Board on account of the valuation and assessment, as the annual value of ⁴[holdings in Calcutta, Howrah,] ⁵[Siliguri, Asansol or Chandernagore or within the jurisdiction of the Municipality or the other local authority,] as the case may be, bears to the aggregate of the annual value of the total number of holdings in the concerned area.

(2) The Board shall calculate the amount payable by the Corporation, ⁶[the Municipality or the other local authority] under sub-section (1) and may require the concerned body to pay the amount within such time as may be prescribed.

(3) If the amount is not paid within the prescribed time, the Board may refer the matter to the State Government and the State Government may pay the amount to the Board after deducting the same from any grant payable by the State Government to the Corporation, ⁷[the Municipality or such other local authority,] as the case may be.

Functions of the Board.

⁸19A. (1) The Board may render such advice on valuation and rating to a Corporation or a ⁹[Municipality] as the State Government may, from time to time, require it to do or as the Board may consider necessary for carrying out the purposes of this Act.

¹The word within the square brackets was substituted for the word "municipalities" by s. 10(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

²The words within the square brackets were substituted for the words "The Corporation of Calcutta," by s. 12(a) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

³The words within the square brackets were substituted for the words "the Municipal Corporation of Chandernagore, the commissioners of a municipality or the local authority of any area," by s. 10(2)(a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁴The words within the square brackets were substituted for the words "holdings in Calcutta," by s. 12(b) of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁵The words within the square brackets were substituted for the words "Chandernagore, the municipality or within the jurisdiction of the local authority," by s. 10(2)(b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

⁶The words within the square brackets were substituted for the words "the Commissioners of a municipality or the local authority" by s. 10(3), *ibid.*

⁷The words within the square brackets were substituted for the words "the Commissioners of the municipality or such local authority," by s. 10(4), *ibid.*

⁸Section 19A was inserted by s. 7 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

⁹The word within the square brackets was substituted for the word "municipality" by s. 11(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

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(Sections 20-23.)

(2) The Board may also discharge such other functions in the field of valuation including development of expertise in valuation of land and building and training of ¹[officers and employees of a Municipality] as the State Government may direct or as the Board may consider necessary for carrying out the purposes of this Act.

20. (1) The Board shall have a fund to be called the Central Valuation Board Fund to which shall be credited—

Fund of the Board.

- (a) such moneys as may be paid to the Board by ²[the Corporations, the Municipalities and the other local authorities] under section 19, and
- (b) such other moneys as may be paid to the board by the State Government or any other authority or agency.

(2) All moneys received by the Board shall be deposited in the ³[State Bank of India] or in one or more nationalised banks.

21. The State Government may from time to time advance loans to the Board on such terms and conditions as the State Government may determine.

Loan to the Board.

22. ⁴(1) The Board shall have the same financial powers as are exercisable by the Secretary of a Department of the State Government. Matters beyond such financial powers shall be referred by the Board to the State Government for decision.

Expenditure and accounts.

(2) The Board shall keep accounts of all receipts and expenditure in such form as may be prescribed.

23. (1) The Board shall cause its accounts to be audited annually by an auditor to be appointed by the State Government and the auditor so appointed shall have the right to demand the production of books, accounts, documents and other papers of the Board.

Audit.

(2) As soon as its accounts have been audited the Board shall send a copy thereof together with a copy of the report of the auditor thereon to the State Government.

¹The words within the square brackets were substituted for the words "municipal staff" by s. 11(2) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

²The words within the square brackets were substituted for the words "the Corporation, the Commissioners of municipalities and the local authorities" by s. 12, *ibid.*

³The words within the square brackets were substituted for the words "Reserve Bank of India" by s. 13 of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

⁴Sub-section (1) was substituted for the original sub-section by s. 14, *ibid.*

(Sections 24-26.)

(3) The Board shall comply with such directions as the State Government may, after perusal of the report of the auditor, think fit to issue in this behalf.

(4) The Board shall pay out of the Fund such sum as may be determined by the State Government by way of fees for such audit.

Budget.

24. (1) The Board shall prepare each year in such form and within such time as may be prescribed a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure and shall forward a copy of the same to the State Government for approval.

(2) The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period as may be prescribed.

Penalty.

25. Any person who—

(a) fails to file the statement referred to in section 16 within the prescribed period, or files a false statement, or

(b) fails to produce the accounts, registers or documents or to furnish the information relating thereto when so required under ¹[section 17, or]

²(c) fails to comply with the provisions of section 16,

shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees per day during the period of continuance of the offence.

Employment
of staff.

26. The Board may employ such members of the staff ³[of the Corporation or the Municipality or any other local authority, as the case may be.] having jurisdiction over the area specified in the notification under sub-section (1) of section 9, on such terms and conditions of service as may be determined by regulation:

Provided that the terms and conditions of service of the persons so employed shall not be varied to their disadvantage.

¹The words and figures ¹ were the square brackets were substituted for the word and figures "section 17," by s. 12(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

²This clause was inserted by s. 12(b). *Ibid.*

³The words within the square brackets were substituted for the words "of the Corporation, Commissioners of the municipality or of any other local authority, as the case may be" by s. 13 of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

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(Sections 26A, 27, 27A, 28, 29.)

26A. (1) The Board may delegate any of its powers and functions including financial powers to the Member-Secretary of the Board except the power under sub-section (3) of section 6.

Delegation of powers and functions by Board.

(2) The Board may also delegate any of its powers or functions to any other officer of the Board by a resolution adopted by it in this behalf.

27. [Valuation Authority.]—Omitted by s. 13 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994.)

27A. Every Member of the Board or every officer or employee of the Board shall, when acting or purporting to act under the provisions of this Act, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Members, officers and employees to be public servants.

45 of 1860.

28. (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which may be or is required to be prescribed.

29. (1) The Board may, with the previous approval of the State Government, make regulations consistent with the purposes of this Act and the rules made thereunder for carrying out the purposes of this Act.

Power to make regulations.

(2) The State Government may, in according such approval, make such additions, alterations, and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period not exceeding two months as may be specified by the State Government.

(3) All regulations approved by the State Government shall be published in the *Official Gazette*.

¹This section was inserted by s. 15 of the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

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GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative

West Bengal Act XIX of 2000

THE WEST BENGAL CENTRAL VALUATION
BOARD (AMENDMENT) ACT, 2000.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette*,
Extraordinary, of the 17th August, 2000.]

[17th August, 2000.]

An Act to amend the West Bengal Central Valuation Board Act, 1978.

West Ben.
Act LVII of
1978.

WHEREAS it is expedient to amend the West Bengal Central Valuation Board Act, 1978, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fifty-first Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Central Valuation Board (Amendment) Act, 2000.

Short title
and
commence-
ment.

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

2. To sub-section (3) of section 15 of the West Bengal Central Valuation Board Act, 1978, the following proviso shall be added:—

Amendment
of section 15
of West Ben.
Act LVII of
1978.

“Provided that where the Review Committee reduces the valuation of any land or building, such reduction shall not be more than twenty-five per centum of the annual valuation of such land or building except in the case of gross arithmetical or technical mistake, and the Review Committee shall, in every such case, record in writing the reasons for such reduction.”.