



The Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1999

Act 3 of 1999

Keyword(s):

Provincial, Municipal, Corporations, Carpet Area, Chawl, Property Tax

Amendments appended: 2 of 2007, 22 of 2007, 11 of 2010

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सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. XL]

TUESDAY, MARCH 9, 1999/PHALGUNA 18, 1920

Separate paging is given to this Part in order that it
may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by
the Governor on the 8th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 3 OF 1999.

(First published, after having received the assent of the Governor in the
Gujarat Government Gazette, on the 9th March, 1999.)

AN ACT

further to amend the Bombay Provincial Municipal Corporations Act, 1949.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows :—

- | | |
|---|--|
| <p>1. (1) This Act may be called the Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1999.</p> <p>(2) It shall come into force on such date as the State Government may, by notification in the <i>Official Gazette</i>, appoint.</p> | <p>Short title and commencement.</p> |
| <p>2. In the Bombay Provincial Municipal Corporations Act, 1949 (hereinafter referred to as "the principal Act"), in section 2,—</p> <p>(1) after clause (6), the following clause shall be inserted, namely :—</p> <p>"(6A) "carpet area" means the floor area of a building excluding the area over which a wall whether outer or inner is erected;"</p> <p>(2) after clause (7), the following clause shall be inserted, namely :—</p> | <p>Amendment of section 2 of Bom. LIX of 1949.</p> |

Bom.
LIX of
1949.

(7A) "chawl" means a building consisting of two or more tenements whether having common sanitary and other facilities or not and declared as such by the Commissioner by notification in the *Official Gazette*:"

Amendment of section 19A of Bom. LIX of 1949.

3. In the principal Act, in section 19A, in sub-section (2), the words, letters and figures " not exceeding Rs. 3000/-" shall be deleted.

Amendment of section 127 of Bom. LIX of 1949.

4. In the principal Act, in section 127, in sub-section (1), for clause (a), the following clause shall be substituted, namely :—

"(a) property taxes either under section 129 or property tax under section 141B;"

Insertion of heading and sections 141B to 144F in Bom. LIX of 1949.

5. In the principal Act, after section 141A, the following heading and sections shall be inserted, namely :—

"PROPERTY TAX

Property tax at what rate leviable.

141B. (1) For the purposes of sub-section (1) of section 127, property tax shall, subject to such exceptions, limitations and conditions hereinafter provided, be levied annually on buildings and lands in the City at such rate per square metre of the carpet area of buildings and of the area of lands (hereinafter referred to as "the rate of tax") as the Corporation may determine.

(2) For the purpose of levy of tax on buildings in the City under sub-section (1),—

(a) the buildings may be classified into residential buildings and buildings other than residential; and

(b) the Corporation may determine one rate of tax for residential buildings and the other rate of tax for buildings other than residential :—

Provided that it shall be lawful for the Corporation to determine for residential buildings, the carpet area of which does not exceed forty square metres, such rate of tax as is lower than the rate of tax determined for residential buildings generally under this sub-section.

(3) The rate of tax determined under sub-section (1) read with sub-section (2) shall not —

(a) in respect of residential buildings, be less than ten rupees per square metre of carpet area and more than forty rupees per square metre of carpet area, and

(b) in respect of buildings other than residential, be not less than twenty rupees per square metre of carpet area and more than eighty rupees per square metre of carpet area.

(4) The Corporation may, subject to rules, increase or decrease or neither increase nor decrease the rate of tax determined under sub-section (1) read with sub-sections (2) and (3),—

(a) in the case of residential buildings, having regard to the following factors, namely :—

(i) the market value of the land in the area of the City in which the buildings are situate,

(ii) the length of the time of the existence of the buildings.

(iii) the type of the buildings, and

(iv) whether the buildings are occupied by owners or tenants,

(b) in the case of buildings other than residential, having regard to the following factors, namely :—

(i) the market value of the land in the area of the City in which the buildings are situate,

(ii) the length of the time of the existence of the buildings,

(iii) the purpose for which the buildings are used, and

(iv) whether the buildings are occupied by owners or tenants.

(5) In lieu of the property tax leviable under sub-section (1) read with sub-sections (2) and (3), there shall be levied annually on, —

(a) residential huts, and

(b) residential tenements in a *chawl*, each such tenement having carpet area not exceeding twenty-five square metres,

such amount of tax as the Corporation may determine :

Provided that the amount so determined shall not be less than such amount as the State Government may, by notification in the *Official Gazette*, specify.

Explanation. - For the purpose of levy of tax under this section, where an addition is made to an existing building whereby the carpet area of that building is increased, such addition shall be treated as a separate building and the length of the time of its existence shall be computed from the year in which the addition is made.

Property tax on what buildings and lands to be levied.

141C. The property tax shall be levied in respect of all buildings and lands in the City except the buildings and lands vesting in the Government and used solely for the public purpose and not used or intended to be used for purpose of trade or profit, or vesting in the Corporation, in respect of which the said tax, if levied, would under the provisions hereinafter contained be primarily leviable from the Government or the Corporation, respectively.

Payments to be made to Corporation in lieu of property tax.

141D. The State Government shall pay to the Corporation annually by the 31st day of March in every year in lieu of property tax from which buildings and lands vesting in the State Government are exempted by section 141C, eight-tenths of the amount of tax which would be payable by an ordinary owner on account of property tax if such buildings and lands had vested in him.

Rebate in certain cases.

141E. (1) There shall be given a rebate of fifteen per cent. of the amount of property tax leviable on buildings,-

(a) to which private water supply is not furnished from, or which are not connected by means of communication pipes with, any municipal water works, or

(b) which are not situate in any portion of the City in which the Commissioner has given public notice that the Corporation has arranged to supply water from municipal water works by means of private water connections or public stand posts, fountains or by any other means.

(2) There shall be given a rebate of twenty per cent. of the amount of property tax leviable in respect of a cellar or any floor other than a ground floor, of a building other than residential.

Application of certain sections to levy of property tax.

141F. The provisions of sections 138, 139, 140, 141 and 141A shall apply in relation to property tax levied under section 141B subject to modifications specified in Appendix I-A."

Amendment of section 454 of Bom. LIX of 1949.

6. In the principal Act, section 454, except the proviso, shall be renumbered as sub-section (1) of that section, and

(a) after sub-section (1) as so re-numbered, the following sub-section shall be added, namely :-

"(2) The Corporation may make rules either prospectively or retrospectively for the purposes of levy of property tax under section 141B :

Provided that while making any rules under this sub-section, no provision for breach thereof under section 468, shall be made retrospectively";

(b) in the proviso, for the words "Provided that ", the words "Provided further that" shall be substituted."

Insertion of Appendix I-A in Bom. LIX of 1949.

7. In the principal Act, after Chapter XXXI, the following Appendix shall be inserted, namely :—

"APPENDIX I-A

(See section 141F)

Modifications

1. In section 138,—

(1) in sub-section (1), for the words "any water tax or conservancy tax", the words "any property tax" shall be substituted;

(2) in the marginal note, for the words "Water tax or conservancy tax", the words "Property tax" shall be substituted.

2. In section 139,—

(1) in sub-section (1), for the words "property taxes" occurring at two places, the words "property tax" shall be substituted;

(2) in sub-section (2), for the words "property taxes" occurring at two places, the words "property tax" shall be substituted;

(3) in the marginal note, for the words "property taxes", the words "property tax" shall be substituted.

3. In section 140,—

(1) in sub-section (1),—

(a) for the words " any property tax", the words "property tax" shall be substituted;

(b) for the portion beginning with the words "which the rent paid by such occupier" and ending with the words " of the said premises", the following shall be substituted, namely :—

" as the carpet area of the permises occupied by such occupier bears to the aggregate carpet area of the said premises occupied by both or all of them.";

(2) in sub-section (3), for the words "a property tax", the words "property tax" shall be substituted.

(3) in the marginal note, for the words "property taxes", the words "property tax" shall be substituted.

4. In section 141,—

(1) in sub-section (1),—

(a) for the words "property taxes", the words "property tax" shall be substituted;

(b) the *Explanation* shall be deleted;

(2) in the marginal note, for the words "property taxes", the words "property tax" shall be substituted.

5. In section 141A, for the proviso to sub-section (1), the following proviso shall be substituted, namely :-

"Provided that where the property tax for any official year in respect of,—

(a) a residential hut, or

(b) a residential tenement, in a *chawl*, having carpet area not exceeding twenty five square metres, is not paid before the end of the official year to which such tax relates but is paid thereafter, the interest shall be leviable for the period commencing on the date immediately after the expiry of the official year and ending on the date of the payment of the property tax."



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

XLVIII]

FRIDAY, MARCH 30, 2007/CAITRA 9, 1929

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PART IV

Acts of Gujarat Legislature and Ordinance Promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2007 is hereby published for general information.

H. D. VYAS,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 2 OF 2007.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 30th March, 2007).

AN ACT

further to amend the Bombay Provincial Municipal Corporations Act, 1949 and to validate the levy and collection of property taxes and charges and to amend the Gujarat Education Cess Act, 1962.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Provincial Municipal Corporations (Gujarat Amendment and Validation) Act, 2007.

Short title and commencement

(2) It shall be deemed to have come into force on the 9th March, 1999.

Amendment
of section
127 of Bom.
LIX of 1949.

2. In the Bombay Provincial Municipal Corporations Act, 1949 (hereinafter referred to as "the principal Act"), in section 127, in sub-section (1), in clause (a), for the words, figures and letter "property tax under section 141B", the words, figures and letters "under section 141AA" shall be substituted.

Bom. LIX
1949.

Insertion of
new section
141AA in
Bom. LIX of
1949.

3. In the principal Act, after section 141A, for the heading "PROPERTY TAX", the following heading and section shall be inserted, namely :-

"PROPERTY TAXES

Property taxes
of what to
consist and at
what rate
leviable.

141AA. For the purposes of sub-section (1) of section 127, property taxes shall comprise the following taxes which shall, subject to exceptions, limitations and conditions hereinafter provided, be levied on buildings and lands in the City:-

(a) a water tax at such percentage of the amount of general tax levied under section 141B as the Corporation shall deem reasonable, for providing water supply for the City:

Provided that the Corporation shall, with the previous sanction of the State Government, fix the minimum amount of such tax to be levied and may fix different minima for different classes of properties:

Provided further that the minimum amount of such tax to be levied shall,-

- (i) in respect of any one separate holding of land or of any one building (not being premises used exclusively for residential purpose) or of any one portion of a building which is let as a separate holding and which is not used exclusively for residential purpose, be not less than five rupees per mensem for any official year;
- (ii) in respect of any premises used exclusively for residential purpose, be not less than three rupees per mensem for any official year;

(b) a conservancy and sewerage tax at such percentage of the amount of general tax levied under section 141B as will in the opinion of the Corporation suffice to provide for the collection, removal and disposal of all excrementitious and polluted matters from privies, urinals and cess-pools and for efficiently maintaining and repairing the municipal drains constructed or used for the reception or conveyance of such matters:

Provided that the Corporation shall, with the previous sanction of the State Government, fix the minimum amount of such tax to be levied and may fix different minima for different classes of properties:

Provided further that the minimum amount of such tax to be levied in respect of any one separate holding of land or of any one building or of any one portion of a building which is let as a separate holding shall be not less than two rupees per mensem for any official year and that the amount of such tax to be levied in respect of any hotel, club, industrial premises or other large premises may be specially fixed under section 137:

Provided also that while determining the rate of such tax under section 99 or 150, the Corporation may determine different rates for different classes of properties;

(c) a general tax which may be levied in accordance with the provisions of section 141B, if the Corporation so determines on a graduated scale;

(d) betterment charges leviable under Chapter XVI.

Explanation.—(i) Where any portion of a building or a land is liable to a higher rate of the general tax, such portion shall be deemed to be a separate property for the purpose of municipal taxation.

(ii) The water tax for providing water supply for the City and the conservancy tax for the collection, removal and disposal of all excrementitious and polluted matters from privies, urinals and cess-pools and for efficiently maintaining and repairing the municipal drains may be levied and collected jointly as 'water and sewerage charges' at the rate based on the carpet area and the type of the property."

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| <p>4. In the principal Act, in section 141B,-</p> <p>(1) in sub-section (1), for the words, brackets and figures "sub-section (1) of section 127, property tax", the words, brackets, figures and letters "clause (c) of section 141AA, general tax" shall be substituted;</p> <p>(2) in sub-section (5), for the words "property tax", the words "general tax" shall be substituted;</p> <p>(3) in the marginal note, for the words "property tax", the words "general tax" shall be substituted.</p> | <p>Amendment of section 141B of Bom. LIX of 1949.</p> |
| <p>5. In the principal Act, in section 141C and in the marginal note, for the words "property tax", the words "property taxes" shall be substituted.</p> | <p>Amendment of section 141C of Bom. LIX of 1949.</p> |
| <p>6. In the principal Act, in section 141D and in the marginal note, for the words "property tax", the words "property taxes" shall be substituted.</p> | <p>Amendment of section 141D of Bom. LIX of 1949.</p> |
| <p>7. In the principal Act, in section 141E, for the words "property tax" occurring at two places, the words "general tax" shall be substituted.</p> | <p>Amendment of section 141E of Bom. LIX of 1949.</p> |
| <p>8. In the principal Act, for section 141F, the following section shall be substituted, namely :-</p> | <p>Amendment of section 141F of Bom. LIX of 1949.</p> |

Application of certain sections to levy property taxes.

"141F. The provisions of sections 140 and 141A shall apply in relation to property taxes levied under section 141AA subject to modifications specified in Appendix I-A."

Amendment of section 454 of Bom. LIX of 1949.

9. In the principal Act, in section 454, in sub-section (2), for the words, figures and letter "property tax under section 141B", the words, figures and letters "property taxes under section 141AA" shall be substituted.

Amendment of APPENDIX I-A of Bom. LIX of 1949.

10. In the principal Act, in Appendix I-A,-

(1) items at serial Nos. 1, 2 and 4 shall be deleted;

(2) for item at serial No.3, the following item shall be substituted, namely:-

"3. In section 140, in sub-section (1), for the portion beginning with the words "which the rent paid by such occupier" and ending with the words "of the said premises", the following shall be substituted, namely:-

"as the carpet area of the premises occupied by such occupier bears to the aggregate carpet area of the said premises occupied by both or all of them."

Validation of levy and collection of property taxes and charges.

11. (1) Notwithstanding anything contained in any judgment, decree or order of any court or authority, the property taxes or charges assessed, levied or collected or purported to have been assessed, levied or collected by the Corporation under the principal Act shall be and shall be deemed always to have been validly assessed, levied or collected in accordance with law as if the provisions of the principal Act as amended by this Act had been in force at all material times when such taxes or charges were assessed, levied or collected and accordingly-

(a) no suit, appeal, application or other proceedings shall be maintained or continued in any court or before any authority whatsoever for the refund of the said taxes or charges,

(b) no court or other authority shall enforce any decree or order directing refund of the said taxes or charges, and

(c) recoveries of such taxes or charges shall be made in accordance with the provisions of the principal Act as amended by this Act as if said provisions had been in force at all material times.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person-

(a) from questioning, in accordance with the provisions of the principal Act as amended by this Act, the assessment, levy or collection of the aforesaid taxes or charges, or

(b) from claiming, in accordance with the provisions of the principal Act as amended by this Act, refund of the aforesaid taxes or charges paid by him in excess of the amount due from him.

(c)

Guj. XXXV of 1962. 12. In the Gujarat Education Cess Act, 1962, in section 2, in clause (viii), for sub-clause (i), the following sub-clause shall be substituted, namely:-
Amendment of section 2 of Guj. XXXV of 1962.

Bom. LIX of 1949. (i) in a City, where property tax is levied under section 129 or section 141B of the Bombay Provincial Municipal Corporations Act, 1949, general tax, and”.

Guj. Ord. 1 of 2007. 13. (1) The Bombay Provincial Municipal Corporations (Gujarat Amendment and Validation) Ordinance, 2007 is hereby repealed.
Repeal and savings.

Bom. LIX of 1949. Guj. XXXV of 1962. (2) Notwithstanding such repeal, anything done or any action taken under the Bombay Provincial Municipal Corporations Act, 1949 and the Gujarat Education Cess Act, 1962, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Acts as amended by this Act.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XLVIII] MONDAY, JULY 30, 2007/SRAVANA 8, 1929

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The Following Act of the Gujarat Legislature, having been assented to by the Governor on the 27th July, 2007 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 22 OF 2007.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 30th July, 2007).

AN ACT

further to amend the Bombay Provincial Municipal Corporations Act,
1949.

It is hereby enacted in the Fifty-eight Year of the Republic of
India as follows :-

1. (1) This Act may be called the Bombay Provincial Municipal
Corporations (Gujarat Second Amendment) Act, 2007.

Short title and
commencement

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

- Bom. LIX of 1949.** 2. In the Bombay Provincial Municipal Corporations Act, 1949 (hereinafter referred to as "the principal Act"), in section 2, clause (42) shall be deleted. **Amendment of section 2 of Bom. LIX of 1949.**
- Amendment of section 127 of Bom. LIX of 1949.** 3. In the principal Act, in section 127, in sub-section (2), -
 (i) clause (a) shall be deleted;
 (ii) in clause (f), after the words "to any entertainment", the words "or octroi" shall be inserted.
- Amendment of section 128 of Bom. LIX of 1949.** 4. In the principal Act, in section 128, in clause (5), the words "octroi and" shall be deleted.
- Deletion of sections 146 and 147 of Bom. LIX of 1949.** 5. In the principal Act, sections 146 and 147 with the heading shall be deleted.
- Amendment of section 398 of Bom. LIX of 1949.** 6. In the principal Act, in section 398,-
 (i) the words "or octroi", wherever they occur, shall be deleted;
 (ii) in the marginal note, the word "octroi or" shall be deleted.
- Amendment of section 466 of Bom. LIX of 1949.** 7. In the principal Act, in section 466, in sub-section (1), in clause (A), -
 (i) in sub-clauses (a) and (b), the words "octroi and" shall be deleted;
 (ii) sub-clauses (c), (e), (f) and (g) shall be deleted.
- Amendment of Schedule A to Bom. LIX of 1949.** 8. In the principal Act, in Schedule A, -
 (1) in Chapter VIII, -
 (a) in the heading "Special provisions relating to octroi and Tolls", the words "octroi and" shall be deleted;
 (b) rules 26, 28, 29 and 33 shall be deleted;
 (c) in rule 35, -
 (i) for the words "octroi and tolls", the word "tolls" shall be substituted;
 (ii) in the marginal note, the words "octroi and" shall be deleted;
 (d) in rule 49, -
 (i) the words "octroi or", wherever they occur, shall be deleted;
 (ii) in sub-rule (1), for the words "non-payment of any octroi or any toll on demand by any person authorised in this behalf by the Commissioner such person may seize any goods on which the octroi is chargeable,

- or”, the words “non-payment of any toll on demand by any person authorised in this behalf by the Commissioner, such person may seize any goods,” shall be substituted;
- (iii) in sub-rule (4), for the word “octroi”, the word “toll” shall be substituted;
 - (iv) in the marginal note, the words “octroi or” shall be deleted;
- (e) in rule 53, in sub-rule (1), the words “octroi or” shall be deleted;
- (f) in rule 62, -
- (i) for the word “octroi”, the word “toll” shall be substituted;
 - (ii) in the marginal note, the words “octroi or” shall be deleted.

(2) in Chapter XIX, under the heading Chapter VIII, the figures, brackets and words “29(1), 29(2) One hundred rupees” shall be deleted.

9. Notwithstanding the amendments made in the principal Act by this Act, the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply in relation to such amendments as if the amendments had been the enactments within the meaning of the said section 7.

Savings.

Bom. LVIII
of 1904.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. LI] SATURDAY, DECEMBER 18, 2010/AGRAHAYANA 27, 1932

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 18th December, 2010 is hereby published for general information.

C. J. GOTHI,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 OF 2010.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette," on the 18th December, 2010).

AN ACT

further to amend the Bombay Provincial Municipal Corporations Act, 1949.

It is hereby enacted in the Sixty-first Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 2010. Short title and commencement.

(2) It shall be deemed to have come into force from the 1st January, 2009.

Bom. LIX of 1949. 2. In the Bombay Provincial Municipal Corporations Act, 1949, in section 458, in clause (36), after the words "proper behaviour of persons in them", the words "and the levy of fees therein" shall be added at the end. Amendment of section 458 of Bom. LIX of 1949.