

CHHATTISGARH NAGARIYA STHAWAR SAMPATTI KAR ADHINIYAM, 1964.

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25. IRV), * frit, ii fud (q) (q) (q) fr TTäÄT0" TTTPr.zrr (iAt) (Fifi) (qfi) (6) tTfd, 8TTT J Ill tll(' 211<1 of Ahti(lc 048 I at 01 the Ill(lia. 1001), 11 the 01 the of M ad hya Pradesh Till l. 2. 4. 6. 7. 8. q. 11. 12. 10. 14

16. M PRAJESII NAGARIYA STJIAWAR 1964.K iR AI)IINIYAM, No. 1 | OF IOCM. Arrangement of sections Short title, extent, commencement and application. Definitions. g. Taxing Authorities and other officers. Levy of tax on immovable property

5. Revision of annual letting value in certain cases.Exemptions. Preparation of provisional assessment list. Objection to the entries in the list. Finalisation of the assessment list. 17. 19. 20. 21. 22. \mendment of the list finalised under section 9. Escaped assessments. Conclusiveness of entries in the list. ()bligation to supply information for purposes of mnendment. Realisation of the tax. Appeals. Penalty for default of payment of tax. Appeal against penalty. Revision. Refund of excess payments. Tax to be a first charge on building and land on which it is leviable. Delegation of Property Tax Commissioner's powers and duties. Production of documents, record, account or other particulars in respect of any land or building. Property Tax Comillissioner to require local authority to furnish informtaion, etc. Power of entry and inspection. Disclosure of infounation by public servant. 26 29. 31. 34. lh oceed n nd list inval id bet the , Vt not to be ppl (,otlIt [cc \pplication of | '2 ('f tljc Limit,,ffion 06 (l. I' 01 to take evi(lncc on oath assist hilli to (lccmed public servants Bar to cellaill procccclings. Protection of persons acting in good faith and limita tion of suit and prosecution. Appearance by authorised representative. Power to make rules. .1 f"tq the 27th in the ' 'Mad"v;• ' 064 An to idc 10' the levy of fax on lands and buildi ban atTas in Madhya Pradesh it ted by Madhya Pradesh Legislature in the I iftcnth Year of the Republic of India ag follows I his Act may bc called the Madhya Pradeqh 0) Short tide extent commenæmmt Nagariya Sthawar Sampati Kar Adhiniyam, J 964. and application (2) It extends to the whole of Madhya Pradesh. (3) It shall bc deemed to have come into force with effect from the First day of April, 1964. (4) It shall apply to all urban areas having population of ten thousand and above according to last census which the State Government, shall, by notification, specify

2. In this Act, unless the context otherwise requirey,— (a) "annual letting value" in relation to an urban area means annual value or annual letting value, as the case may be, of land or building determined in accordance with the law relating to a loal authority subject to deduction of 10 per cent of such value in cases where no such deduction was permissible under such law in determining such value ; (b) "assessee" means the owner of the building or land, in respect of which the tax is pavable and on his death his legal representative and includes a tenant liable to pav tax under sub-section (5) of section ; (c) "building" includes a house, out-house, stable, shed. hut and other enclosure or structure whether of masonary, bricks, wood, mud, metal or anv other material whatsoever, whether used as a dwelling or otherwise, and also includes verandahs, fixed platforms, plinths, doorsteps. walls including com- pound walls and fencing and the like but does not include a tent and other such portable or tempor ary structure ; "law relating lo local authority" njeans (i) in the case of a Municipal Corporation, Madhya Pradesh Municipal Cot poration Act, the 1956 (No. 23 of 1956); in the case 01 a Municipal Council Cornrnittce, the Madhya Muni" (No. of 1961); (iii) in the case of a 'treä Committee, the bhopal state Town Area Act. (No. of 1954); (iv) in the case of a Cantomnent Board, the Canton men(s Act, 192,1 (11 of 1924); (e) "local authority" means a Municipal Cot poration, Municipal Council, Notified Area Committee, Town Area Committee or a Cantonment Board, as the case may be, constituted or deemed to have Iken constituted under the law

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building, as the case may be, has been afforded a reasonable opportunity of being heard and producing evidence, and the Property Tax Commissioner has considered and decided any objection that may be filed by the owner in respect of the proposed amendment. (2) The Property Tax Commissioner may also, at any time, but after complying with the provisions of sections 7, 8 and 9 make corrections, modifications or additions in the assessment list, as appears to him to be necessary by reason of— included in the list having been altered or (i) enlarged, or (ii) a new building having been erected after the finalisation of the assessment list. (1) If the tax in respect of any land or building, or any part thereof, has, for any reason, escaped assessment, the Property Tax Commissioner, after complying with the provisions of sections 7, 8 and 9, may assess the tax in respect thereof that no assessment of the tax for any year preceding the year in which the assessment shall be made in the Property Tax Commissioner. Where the tax in respect of any land or building has been assessed under sub-section (1), the assessment list shall be modified accordingly.

12. An entry in an assessment list, in respect of any land or building mentioned therein, shall, for the period the list is in force, be conclusive proof for any purpose connected with the tax.

13. When land liable to tax under this Act, is lawfully acquired or building is built, rebuilt or enlarged, the owner, supply inform shall within thirty days from the date of completion of such action for PURPOSE building, rebuilding or enlargement, or from the date of occupation of such building, whichever date may be earlier, give notice thereof to the Property Tax Commissioner in such manner and containing such particulars as may be prescribed. (1) The tax in respect of any land or building shall be payable at such place and in such instalments, as may be prescribed and shall be realised by the Property Tax Commissioner, or such other authority including a local authority, as may be appointed by the State Government in this behalf (hereinafter in this section referred to as the "Realising Authority"). (2) The Realising Authority shall, as soon as the tax, or any instalment thereof, becomes payable, cause a notice of demand, containing such particulars as may be prescribed, to be served on the owner calling upon him to pay the tax which has fallen due within a period of sixty days from the date of service of the notice. (3) Where the tax, or any instalment thereof payable by an assessee is not paid within the period prescribed, the assessee shall on the expiry of the said period be deemed to be in default from that date, and the tax together with the amount of penalty imposed under section 16, if any, shall be realisable from the assessee, or his legal representative, as the case may be, as arrears of land revenue. (4) When any local authority has, in pursuance of the provisions of sub-section (1) realised the tax it shall be entitled to, and be paid by the State Government, such remuneration on account of collection, not exceeding five per centum of the tax collected, as may by order, be fixed by the State Government in this behalf. (5) Where the tax due from any person on account of any building or land is in arrear, it shall be lawful for the realising authority to serve upon any person paying rent in respect of the building or land, or any part thereof, to the whom the arrears are due, a notice stating the amount of arrears of tax and requiring future payments of rent (whether the same have already been paid or not) by the tenant direct to the realising authority and the rent paid, and the authority shall notwithstanding anything contained in any other law in force in the State, operate transfer to the realising authority the right to receive and give a receipt for the same. (1) Any person aggrieved by an order of the Property Tax Commissioner or to the State Government may, by notification where the original order is passed by a Property Tax Commissioner, appeal against such order to the Deputy Property Tax Commissioner. (2) Any person aggrieved by an order passed in appeal under sub-section (1) may in the prescribed manner against such order to the Deputy Property Tax Commissioner make an application for revision to the Property Tax Commissioner under section 18 and where the aggrieved person exercises option he shall be precluded from filing a second appeal under this sub-section. (3) No first or second appeal shall be admitted by the appellate authority unless it is accompanied by— (i) satisfactory proof of payment of not less than one-half of the tax assessed and payable by the person preferring such appeal; and (ii) a certified copy of the order to which objection is made. (4) Every first or second appeal shall be filed within thirty days from the date of the communication of the order against which the appeal is filed and shall be presented and verified in such manner as may be prescribed: Provided that in computing the period aforesaid, the time requisite for obtaining a copy of the order appealed against shall be excluded. (5) The appellate authority shall, after affording opportunity of being heard to the appellant, pass such order on the appeal as it thinks fit and shall send a copy of the order

to the Property Tax Officer and such other authority as may be prescribed. (6) In the case of an order passed in first appeal under this section against which a second appeal under this section or an application for revision under section 18 is filed, the order passed in second appeal or revision, as the case may be, shall be final and in the case of every other order passed in first appeal such order shall be final. (7) The assessment shall, where necessary be modified in accordance with the decision of the appeal or revision. 16. (1) When an assessee is in default in making payment Penalty for default of any instalment of the tax payable, he shall pay, in addition to the amount of arrears of tax, an amount equal to ten per cent of tax. cent of the said amount by way of penalty. provided that where an appeal against the order of assessment is pending, the assessee shall not be liable to pay the penalty, the arrears of tax are paid during the pendency of that appeal or thirty days of the decision thereof. (2) Where any person fails to— (a) give the notice required to be sent to the Property Tax Commissioner under section 13, within the period provided therefor; or (b) produce the record, document, account or particulars required to be produced before the Property Tax Commissioner under section 14, the Property Tax Commissioner may in his discretion, impose on him a sum, not exceeding rupees fifty, by way of penalty, which shall be recoverable from such person in addition to the tax due from him, if any. (3) A notice of demand showing the amount of penalty payable under sub-section (1) or imposed under sub-section (2) shall be served on the assessee in the manner prescribed.

17. An assessee objecting to the amount of penalty shown in the notice of demand under sub-section (3) of section 16 or penalty. denying liability for such penalty, may prefer an appeal or revision in accordance with the provision of section 17 or section 18, as the case may be.

18. The Property Tax Commissioner may on his own Revision. motion or on the application by any party at any time for the purpose of satisfying himself as to the legality or propriety of any order passed by or as to the regularity of the proceedings of any officer subordinate to him call for and examine the record of any case pending before, or disposed of by such officer and may pass such order in reference thereto as he thinks fit: Provided that he shall not vary or reverse any order unless notice has been served on the parties interested and opportunity given to them for being heard: Provided further that the Property Tax Commissioner shall not revise any order under this section— (a) where an appeal against the order is pending before the Authority specified in sub-section (1) of section 15 or where if such appeal lies, the time within which it may be filed has not expired; or (b) where a second appeal against the order has been filed: against the order on and land which is liable to the levy of Property Tax Commissioner's Powers and duties. Production of the order of the Property Tax Commissioner: 'If amount due from land is not paid, notwithstanding any right of the owner to the prior payment of the tax, any building or land, found within or upon such building or land and belonging to the person liable for penalty.

21. Subject to the provisions of this Act and such conditions and, conditions, as may be prescribed, the Property Tax Commissioner may, by order in writing delegate any of powers and duties under this Act except those under section 18 to any person appointed under section 3 to assist him.

22. Where the Property Tax Commissioner is of opinion that it is necessary or expedient so to do for record, account or for the purposes of this Act, he may by notice in writing, require the owner or the occupier of any land or building, in respect of which the tax is likely to be assessed, to produce land or building. him any record, document, account, or other necessary particulars in respect of such land or building, and thereupon owner or the occupier shall, within thirty days of the service of the notice, produce the same before the Property Tax Commissioner. (1) Notwithstanding anything contained in any law relating to local authority, the Property Tax Commissioner may, by an order in writing, require the local authority to furnish to him, by such date as may be specified therein such information etc. information as he may think fit with respect to levy, assessment and collection of property tax by such local authority under the law relating to local authority, (g) Every requisition made under, sub-section (1) shall be complied with or cause to be complied with by the Principal Executive Officer of such local authority and if any such Principal Executive Officer fails to do so without sufficient cause shall be punishable with fine not exceeding two hundred rupees and where the breach is a continuing one with further fine which may extend to five rupees for every day after the first during which the breach is proved to have been persisted.

111' (3) No court shall take cognizance of an offence punishable under this section except with the previous sanction of the State Government. Explanation.—For the purposes of this section, the Principal Executive Officer of a Local Authority means— (i) in the case of a Municipal Corporation, the Municipal Commissioner; (ii) in the case of a Municipal Council, the Chief Municipal Officer; (iii) in the case of a Town Area Committee, the Secretary or where no Secretary has been appointed, the President of such Committee; (iv) in the case of a Cantonment Board, the Executive Officer.

24. The Property Tax Commissioner, or such other Power of entry officer as may be appointed by him in this behalf, may, for the and inspection purposes of carrying out the provisions of this Act, after reasonable notice to the occupier of the land or the building, in respect of which the tax is likely to be assessed, enter upon such land or building. Provided that no such entry shall be made— (i) within the hours of sun-set and sunrise. (ii) in a human dwelling, except with the consent of the occupier or after giving him not less than four hours' previous notice in writing of the proposed entry; and (iii) without due regard to the social and religious usages of the occupier, including necessary precautions for the observance of purdah. 25. (1) All particulars contained in any document produced or any other information furnished in accordance with this Act, or an evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872 (I of 1872), no court shall, save as aforesaid be entitled to require any servant of the State Government, to produce before it, any such document or recorded information or any part thereof or to give evidence before it in respect thereof. (2) If, save as provided in sub-section (3), any servant of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both. (3) Nothing contained in this section shall apply to the disclosure— (a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any investigation or prosecution under this Act or the Indian Penal Code, 1860 (XLV of 1860), or under any other enactment for the time being in force; or of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the objects of this Act; or (b) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or (c) of any such particulars to a civil court in any suit to which the Government is a party and which relates to any matter arising out of any proceeding under this Act; or (d) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or (e) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official concerned in the administration of this Act to any person or persons appointed by the Commissioner under the Public Servants (Inquiries) Act, 1850 (XXX of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or (f) of such facts to an officer of the Central or a State Government as may be necessary for the purpose of enabling that Government to levy or revise any tax or duty imposed by it; or is (g) of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (11 of 1899), to impound an insufficiently stamped document; or (h) of any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with tax proceedings under this Act against a legal practitioner or Chartered Accountant, to the authority empowered to take disciplinary action against members practising the profession of a legal practitioner or Chartered Accountant, as the case may be. (i) of any such particulars to the Director of Economics Statistics as may be necessary for enabling him to work out the incidence of tax on urban immovable property for carrying out any statistical survey in this behalf.

26. The provisions of any proceedings with the proceedings an time provided therefore, or the omission or an entry therein being listed as a material one, in any of the lists prepared under this Act, shall not to be not by itself render invalid the proceedings or the list, the invalid renders some non-com. 27. Notwithstanding anything contained in the Court Fees Act, 1870 (VII of 1870), an appeal preferred under section 15 and an application for revision under section 18 shall be

28. In computing the period laid down under sections 15 and 18, the provisions of sections 4 and of the Limitation Act, 1908 shall apply. 29. The provisions of section 5 of the Limitation Act,

1963 Extension of (36 of 1963), so far as may be, shall apply to appeals and applications in certain cases. 30. The Property Tax Commissioner or any person appointed to assist him under section 3 shall, for the purposes of evidence on oath, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit in (a) enforcing attendance of any person and examining (b) compelling the production of any (c) issuing commission for the examination of any witness; and (d) passing such interim orders as may be necessary to meet the ends of justice; and any proceeding before the Property Tax Commissioner or any person appointed to assist him under section 3 shall be deemed to be a "Judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (XIV of 1860), and also for the purposes of section 196 of the Said Code.

31. The Property Tax Commissioner, and every person appointed to assist him under section 3 shall be deemed to be Commissioner and public servants within the meaning of section 3 of the Indian Penal Code, 1860 (XIV of 1860). to assist him to be deemed public servants

32. No assessment order or the determination of liability Bar to certain or pay any tax or penalty or the recovery of any tax or penalty proceedings. made under this Act by the Property Tax Commissioner or any person appointed under section 3 to assist him shall be called in question or for revision shall lie against the State Government or other legal proceedings (in which the State Government for any limitation of time is in good faith done under this Act or the rules made thereunder, shall lie. (g) No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against any servant of the State Government in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of. 3-1. Any owner or occupier of any land or building appearing by authorised title or required to attend before any authority in connection with any proceeding under this Act may attend either in person or through a duly authorised agent. (1) The State Government may, after previous publication in the Gazette, make rules to carry out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely:— (i) other officers to be appointed under clause (d) of subsection (2) of section 3; (ii) the procedure to be followed in the preparation and publication of the provisional assessment list and the particulars of the final assessment list, to be contained therein; (iii) the form, particulars and the manner of service of notices, including notices of demand, under this Act; (iv) the circumstances and conditions under which the assessment list may be amended under this Act; (v) the manner of giving public notice of modifications in the assessment list; (vi) the forms of objections under this Act; (vii) the manner of authentication of the assessment list; (viii) the procedure to be followed in all proceedings under this Act (ix) (a) the manner of preferring appeal under subsection (2) of section 3 (b) manner in which appeal shall be preferred and verified under subsection (1) of section 3 (x) the places at which the tax may be realised, the number of instalments thereof and the dates on which the same shall fall due; (xi) the manner of relation of the tax; (xii) the value of the Court-fee stamps which an appeal or application for revision shall bear under section 270, and (xiii) the matters which are to be or may be prescribed under the Act. (3) All rules made under this Act shall, as soon as may be after they are made, be laid on the table of the Legislative Assembly.