

HARYANA MUNICIPAL (TAX ON BUILDING AND LAND) RULES, 1987

Regd. No. NW/CK.3 Published by Authority OGOit. of Haryana 28 1987 (8 1909 m) WM-I WM-II 73M 0 257187, 17 1-1987; 2. 391<0 171 188714103/87, 17 1987; ence i Re. 1.00 441-461 HARYANA GOVT GAZ., APRIL 28, 1987 8, 1909 SAKA) , 1987 44t 361<0 24173/8T0 1973, (1) (4) 1. (1) 1987 Q 6) 1973 ; (q) "äuf.d' t, (a) 'ta•rq" t, ; 77, 801 257 257 (1) 257 442 3

4. HARYANA GOVT GAZ., APRIL 28, 1981 (VYSK. 8, 1909 SAKA) 77, 78 avT 80 (1) a•rq (El) 5. 79 6. • 78,79 80 ft-a : fäü fr,aff« t, fit! (3) (fir HARYANA GOVT GAZ., APRIL 28, 1987 (VYSK. 8, 1909 SAKA) (5) 8. (1) 1930 vii q•tä, «ü, q•räzrr 443 257 (1) (z) HARYANA GOVT GAZ., APRIL 28, 1981 (VYSK. 8, 1909 SAKA) frqq 3 «fMt— arq 78 * üaf0T fü rtt 19 &wrr 1973, arr 197.3, z-rcr 78 q•rdT t 31 1973, 78 1973, 78 RT. • zrf? F<R-2 31 HARYANA GOVT GAZ., APRIL 28, (VYSK. 8, 199 SAKA) HARYANA GOVT GAZ., APRIL 28, 1987 (VYSK. g, 1909 SAKA) HARYANA GOVT GAZ., APRIL 28, 1987 (VYSK. 8, 1909 SAKA) xrfir fqær qx 450 HARYANA GOVT. GAZ., APRIL 28, 1987 (VYSR, 8, 1909 SAKA) (äfQ 4) 973, cryo qfr afg•r t) att t, Ezi (ii) (iii) (iv) (vi) (vii) (Viii) (ix) (ii) (iii) fzqotf : I HARYANA GOVT GAZ., APRIL 28, 1987 451 (VYSK. 8, SAKA) 75. oo 75.00 75.00 25.00 25.00 60. oo 50.00 7.50 7.50 7.50 40.00 452 HARYANA GOVT GAZ., APRIL 28, 1987 (VYSK. 8, 1909 SAKA) (Authorised English HARYANA GOVERNMENT LOCAL GOVERNMENT DEPARTMENT Notification April 17, 1987 No. G.S.R.36/H.A.24D3/S.2S7/87.—The following draft which the Governor of Haryana proposes to make in exercise of the powers conferred by clause (r) of sub-section (1) and sub-section (4) of Section 257 of the Haryana Municipal Act, 1973, and all other powers enabling him in this be- half, are published as required by sub-section (5) of the said section for the general information of persons likely to be affected thereby. Notice is hereby given that die draft rule will be taken into consideration by the Government on or after the expiry ofa period of thirty days from the date of publication of this notification in the Official Gazette together with objections or suggestions, if any, which may be received by the Secretary to Government, Haryana, Local Govenrment Department, Chandigarh, from any person in respect of the draft rules before the expiry of the period so specified DRAFT RULES Short title 1. (I) These rules may be called by the Haryana Municipal (Tax on Buil- and dings and Land) Rules, 1987. Definitions. Notice Section 78 and 80. (2) They shall apply to all the municipalities

2. In these rules, unless the context otherwise requires,—(a) "Act" means the Haryana Municipal Act, 1973; (b) "Assessment" means assessment of rental value of all the buildings and lands in the municipal area of any person and dependent sons, daughters, grandsons, grand-daughters, wife and daughters-in-laws; (c) "form" means a form appended to these rules; (d) "section" means a section of the Act; (e) "tax" means a tax payable by the owner on buildings and lands, 3. forms imposed under the Act; (j) words and expressions used herein but not defined in these rules shall have the same meaning as are assigned to them in the Act. Notices under sections 77, 78 and 80 shall be in the forms given in A, B and C respectively. HARYANA GOVT. GAZ.,•• APRIL 28, 1987 (VYSK. 8, 1909 SAKA) 453 4. (1) Notice for remission under section 85 shall be in the



form D and Remission shall be accompanied by sufficient documentary evidence to prove that the property really remained unoccupied and unproductive of rent during the period in respect of which remission is sought for. (2) The committee may demand an affidavit in support of the facts stated in the notice. (3) The period for which a property remained unoccupied will be counted for each taxable year separately.

5. The committee may hear objections under section 78, 79 and 80 on Hearing of the date and time given in the notice, and if the objections are adjourned to some future date or time, the assessee shall be informed of it. 6.1, IF pursuance of the notice issued under section 78, 79, and 80, the Supply of Copies Committee shall on demand from the assessee, provide him with the necessary 251 copies of documents and all other information pertaining to the assessment if the same is settled: Provided that no copy of a document, the certified copy of which is issuable by the committee on payment of the charges prescribed for the same under any other rules or bye-laws shall be given unless the assessee has deposited the prescribed fee with the committee. 7. (1) The committee shall be competent to prepare a consolidated Consolidated bill of the tax in respect of any number of buildings and owned by Bill of tax section 237 the same person. (2) (a) The tax shall be paid to the committee either by depositing in cash or by bank draft or by money order within ten days from the delivery of the bill. No cheque unless marked good for payment by the bank will be accepted. (b) rebate shall be allowed if the payment is made within ten days as provided under clause (a). (3) A bill shall ordinarily include in it all the arrears of the tax, if any, but if some arrears are not included in it, the committee shall not be precluded from recovering the same. (4) The payment of tax against any bill issued by the committee in respect of any building or land, shall not affect the liability of a person to pay the increased tax which may be assessed on the said property under section 80. (5) No reduction for tax on building and land out of gross annual rent shall be admissible to the owner unless the tenant has agreed with the committee to certain sum being paid as tax on buildings and lands. The agreement with committee shall be on a stamp paper executed in accordance with law. (6) A rebate from the tax for moveable furniture let with the building shall be allowed on the basis of values shown in the schedule appended to these rules subject to the maximum limit prescribed in sub-clause (b) (jj) (i) of clause (I) of section 2. 454 HARYANA GOVT GAZ., APRIL 28, 1987 (VYSK. 8, 1909 SAKA) section 257 8. (1) The committee shall maintain a register as laid down in Chapter VII of the Municipal Account Code 1930 showing the demand, collection, arrears, excess recoveries and such other particulars with respect to the tax as it may prescribe from time to time. This register may be maintained in such parts or volumes with such classifications for various purposes as the committee may consider (2) The committee may maintain such additional registers as are considered necessary

9. All rules relating to tax on buildings and lands applicable to the Repeal and municipalities immediately before the commencement of these rules shall stand repealed : Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules. HARYANA GOVT GAZ., APRIL 28, 1987 (VYSK. 8, 1909 SAKA) FORM A (See rule 3) Office of the Municipal Committee (Public notice under section 78 of the Haryana Municipal Act, 1973). 455 Whereas the Committee has put up the complete valuation and assessment list of tax on buildings and lands for public inspection and would now revise the said valuation and assessment list, the general public is hereby informed that all persons interested therein are invited to file to the Committee objections to the valuation and assessment as proposed in the said list within one month from the date of the public notice. If any body does not file any objection in writing and also fails to put his objections orally at the time of the revision of the list, it would be deemed that he has no objection to offer. Dated the 198 Executive Officer/ Secretary, Municipal Committee. FORM B (See rule 3) (Counter Ed) NOTICE UNDER SECTION 78 OF THE HARYANA MUNICIPAL ACT, 1973 FORM B (See rule 3) (Counter Foil) NOTICE UNDER SECTION 78 OF THE MUNICIPAL ACT, 1973 Shri HARYANA

You are hereby informed by this notice under section 78 of the Haryana Municipal Act, 1973, that the Committee has taken the decision that the annual rental value be proposed on your property described below/ rental value be proposed on your property described below/ (that the annual rental value already assessed be revised or that the annual rental value already assessed be revised or increased and the following amount has been proposed by the Committee on your property described below as annual rental value. So you are informed that if you have any objection to the proposed amount of annual rental value on your said property, you can file objections yourself or through an authorised agent in the office of the committee within one month of the receipt of this notice orally or in writing. No representation will be considered after the expiry of the date and the proposed annual rental value will be finally fixed on the said property for the year commencing from the 1st April to 31st March—

fixed on the said property for the year commencing from the 1st April to 31st March Details of the property number on which the Tax is proposed Annual Rental value on which tax has been proposed Amount of annual tax Details of the property number on which the Tax is proposed Annual Rental value on which tax has been proposed •4 Dated Executive Officer/Secretary/Tax Superintendent, Municipal Committee Dated- . - Executive Officer/Secretary]Tax Superintendent, Municipal Committee HARYANA GOVT. GAZ., APRIL 28, (VYSK. 8, 1909 SAKA) 1987 6. that the rental value of the property has been increased. So, the following annual rental value has now been proposed on the said property. If you have any objection to it you can file objections yourself or through your authorised agent in the office of the Committee within one month of the receipt of the notice in writing. No representation will be considered after the expiry of the date and the proposed annual rental value shall be finally fixed for the next year commencing from the 1st April— to 31st March— Details of the property number on which the annual rental value has been proposed Annual value on which tax has been proposed Amount of annual Tax Details of the property number on which the annual rental value has been proposed Annual value on which tax has been proposed Amount of annual Tax on Executive Officer/Secretary/Tax Superintendent, Municipal Committee Dated. Executive Officer/Secretary/Tax Superintendent, Municipal Committee—

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FORM D (See rule 4) Application under Section 8S of the Haryana Municipal Act, Name of the applicant and address Name of Father/Husband Property No. Block •No. Ward No. Duration of remission Amount involved Reasons for remission. Documents, if any, in support of the request for remission. Yours faithfully, Date Report of Executive Officer/Secretary regarding remission, Executive Officer/Secretary Municipal Committee Municipal Committee Conditions:— 1973. (a) The property has not been occupied or productive of rent for any period not less than sixty consecutive days or (b) The property consists of separate tenements, one or more of which has or have not been occupied or productive of rent for any such period as aforesaid. ; or (c) The property is wholly or in greater part demolished or destroyed by fire or otherwise. HARYANA GOVT GAZ, APRIL. 28, 1987 (VYSK. 8, 1909 SAKA) SCHEDULE [See rule 7(6)] SCHEDULE OF RENT FOR FURNITURE 461 1. Items of Household furniture (i) Double bed (ii) Sofa set (iii) Dining set (with six chairs) (iv) Easy chair (v) Central table (vi) Dressing table-' (Full size) table (ix) Towel/hat stand 2. Items of office furniture— (i) Office table (ii) Office chair (iii) Almirah (small) (iv) Bench Proposed Rent per annum Rs Ps 75-00 75 •00 25 •00 2500 50 00 40-00 15 •00 Noree— The above . list is not exhaustive. The rents mentioned in the Schedule may be raised or brought down for which detailed reasons should be recorded in writing by the Executive Officer or Secretary, as the case may be. VISHNU BHAGWAN, Secretary to Government, Haryana, Local Government Department.

