

Assam Municipal (Amendment) Act, 2012

12 of 2012

[14 May 2012]

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PREAMBLE

An

Act

further to amend the Assam Municipal Act, 1956,

Whereas it is expedient further to amend the Assam Municipal Act, 1956 (Assam Act XV of 1957), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

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

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Municipal (Amendment) Act, 2012.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

2. Amendment of section 28 :-

In the principal Act, in section 28, in sub-section (2), for the words "not less than half, the words "more than half shall be substituted.

3. Amendment of section 38 :-

In the principal Act, in section 38, in sub-section (1), in between the words "powers" and "of a", the words "except the financial power" shall be inserted.

4. Amendment of section 50 :-

In the principal Act, in section 50, in sub-section (2), for the words "Local Self Government", the words "Urban Development" shall be substituted.

5. Amendment of section 68 :-

In the principal Act, in section 68, in sub-section (1), after clause (g), the following new clause shall be inserted, namely :-
"(gg) licence fees in connection with trade and business;"

6. Substitution of section 76 :-

In the principal Act, for section 76, the following shall be substituted, namely :-

"76. Preparation of list of holdings.-With a view to determining and imposing tax on the annual value of holdings under the provisions of this Act, every Municipal Board and Town Committee shall prepare a list of holdings within their respective area and update the same continuously."

7. Substitution of section 77 :-

In the principal Act, for section 77, the following shall be substituted, namely:-

"77. Returns required for ascertaining annual value.-(1) The Chairman of the Municipal Board or Town Committee shall, with a

view to determining the annul value of holdings in any ward and the person primarily liable for the payment of holding tax, by public notice require the owner or the occupier of such holding to furnish a return in such form, containing such detail as may be prescribed and within such time, not being less than thirty days from the date of publication of such notice.

(2) Every owner or the occupier as aforesaid shall be bound to comply with such notice and to furnish a return with a declaration that the statement made therein is correct to the best of knowledge and belief of such owner or occupier.

(3) Whoever omits to comply with such requisition shall, in addition to any penalty to which he may be liable, be precluded from objecting to any assessment made by the Municipal Board or Town Committee in respect of such holding under the provisions of this Act.

(4) The Chairman of a Municipal Board or a Town Committee may authorize any person in writing holding a Diploma in the Civil Engineering, as minimum qualification and having an experience of not less than 3 years as Junior Engineer, with giving a previous notice to the owner or the occupier of the holding to enter upon and make any inspection or survey and take measurement of such land or building with a view to verify the statement made in the return for such holding or for collecting the particulars referred to in sub section (1) in respect of such holding:

Provided that no such entry shall be made except between the hours of sunrise and sunset."

8. Substitution of section 78 :-

In the principal Act. for the existing section 78, the following shall be substituted, namely :-

"78. Penalty for default in furnishing return.-Whoever refuses or fails to furnish any such return for the period of time as stipulated in sub-section (1) of section 77, or knowingly furnishes a false or incorrect return or description, shall be liable to a fine not exceeding two hundred rupees, and to a further fine of rupees fifty for each day during which he omits to furnish a true and correct return."

9. Amendment of sections 79A, 172, 173, 177 and 179 :-

In the principal Act, in the sections 79A, 172, 173, 177 and 179 for the words "bye laws", wherever they occur, the word "rules" shall

be substituted.

10. Amendment of section 79D :-

In the principal Act, in section 79D, in clause (i), for the words "At the rate of ", occurring at the beginning, the words "Not less than" shall be substituted.

11. Insertion of new sections 79F and 79G :-

In the principal Act, after section 79E. the following new sections shall be inserted, namely :-

"79F. Determination of taxes.-

The rate of taxes determined in accordance with the provisions of this Act, shall be published by the respective Municipal Board/Town Committee by issuing a public notice within a period of three months from the date of coming into force of the Assam Municipal (Amendment) Act, 2012. This determination shall remain valid for a period of five years. At the expiration of every five years new determination of rate of taxes shall take place and shall be published in the same manner as stipulated in this section.

Explanation:-For the purposes of this section the word "publish" shall have the same meaning as assigned to it under section 79(ii).

79G. Self assessment.-

(1) After coming into force of the Assam Municipal (Amendment) Act, 2012, every owner or occupier of any holding situated within the area of a Municipality or a Town Committee liable to pay tax, shall file a return of self assessment within six months from the date of the publication of rates of taxes or at a later date as may be fixed by the Board at a meeting not exceeding another three months from the date of expiry of the original period of six months.

(2) Such owner or occupier shall thereafter file the annual return only in those cases where there is a change in the position as compared to the previous return within three months after the end of the financial year in which the change in position has occurred.

(3) Any owner or occupier liable to pay tax on any holding, pay the same in equated quarterly installments by 30th day of June, 30th day of September, 31st day of December and 31st day of March of the financial year for which tax is to be paid. In the event of tax being paid in one lump sum for the financial year by the 30th day of June of the financial year, rebate of such percentage not exceeding ten percent, as may be determined by the Board at a meeting, from the total tax amount due for the financial year shall

be allowed.

(4) If any owner or occupier liable to pay tax under this Chapter, makes a default in this regard, shall pay an extra amount as surcharge on the amount due, not exceeding ten percent of the whole amount, as may be determined by the Board at a meeting.

(5) Any owner or occupier liable to pay tax on any holding shall furnish to the Chairman of the Municipal Board or Town Committee a return of self assessment in such form and in such manner as may be adopted by the Board at a meeting. Every such return shall be accompanied by proof of payment of holding tax.

(6) If any owner or occupier liable to pay tax under this section files a false or incorrect return of self assessments knowing fully well about the false and incorrect information on the basis of which the self assessment has been made and furnish before the Municipal Board or the Town Committee with an intent to evade tax, shall be liable to a fine to the extent often percent of the tax so intended to be evaded, apart from paying the tax in full on an assessment by the Municipal Board or Town Committee."

12. Omission of section 80 :-

In the principal Act, section 80 shall be omitted.

13. Amendment of section 81 :-

In the principal Act, in section 81, for the existing first paragraph, the following shall be substituted, namely:-

"The list of holdings, prepared under section 76, shall be entered in a Register and the taxes payable against each holding shall be noted, as determined under the provisions of this Act, containing the following:-"

14. Amendment of section 85 :-

In the principal Act, for section 85, the following shall be substituted namely:-

"85. Revision of assessment.-A new assessment Register shall be prepared by the Municipal Board/Town Committee in the same manner as the original list once in every five years."

15. Omission of sections 86, 87, 88, 93, 94, 95, 96 and 97 :-

In the principal Act, sections 86, 87, 88, 93, 94, 95, 96 and 97

shall be omitted.

16. Amendment of section 171 :-

In the principal Act, in section 171, in sub-section (1), the proviso shall be deleted.

17. Amendment of section 301 :-

In the principal Act, in section 301, in sub-section (2), after clause (xxi) the punctuation mark ".", appearing at the end, the punctuation mark ";" shall be substituted and below that the following clauses shall be inserted, namely :-

"(xxii) prescribe the manner in which notice of the intention to erect, re-erect or materially alter a building shall be given to the Board;

(xxiii) require that with every such notice shall be furnished a site plan of the land on which it is intended to erect, re-erect or materially alter such building and a plan and specification, and in the case of erection or re-erection of a building, an estimate also of the cost of construction (excluding cost of land and its improvement) of the building, all such characters and with such details as may be prescribed in respect of all or any of the matter following, viz.-

- (a) free passage or way in from of the building;
 - (b) space to be left about the building to secure free circulation of air and facilitate scavenging and for the prevention of fire;
 - (c) provision and position of latrines, urinals, cesspools or drains;
 - (d) level and the stability of the structure; and
 - (e) the line of frontage with neighboring building, if the building abuts on a public road;
- (xxiv) regulate in respect of the erection, re-erection or material alteration of any building, within the Municipality or part hereof.
- (a) the materials and method of construction to be used for external and partition walls, roofs and floors;
 - (b) the materials and method of construction and position of fire-places, chimneys, latrines, urinals, cesspools and drains;
 - (c) the height and slope for the roof above the upper most floor upon which human beings are to live or cooking operations are to be carried on;
 - (d) the space to be left about the building to secure the free circulation of air and for the prevention of fire;
 - (e) the line of frontage where the building abuts on a public road;

(f) the number and height of the stores of which the building may consist;
(g) the means to be provided for egress from the building in case of fire; and
(h) any other matter affecting the ventilation or sanitation of the buildings;
(xxv) prevent the erection of building without adequate provisions being made for the laying out and location of roads;
(xxvi) regulate the level, means of drainage, alignment and width of roads constructed by private persons."

18. Amendment of section 302 :-

In the principal Act, in section 302, clauses (iii), (iv), (v), (vi) and (vii), shall be deleted and clauses (viii) to (xxx) shall be renumbered respectively as (iii) to (xxv).