

CHANDERNAGORE MUNICIPAL CORPORATION ACT, 1990

32 of 1990

[22nd September, 1993]

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CHANDERNAGORE MUNICIPAL CORPORATION ACT, 1990

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An Act to provide for better administration, of the. municipal affairs of Chandernagore by the establishment of a Municipal Corporation. to provide for the reconstruction of the Municipal Corporation of Chandernagore for better administration of the municipal affairs of Chandernagore. WHEREAS it is expedient to reconstitute the Municipal Corporation of Chandernagore for better administration of the municipal affairs of Chandernagore. It is hereby enacted as follows:

CHAPTER 1

1. Short title and commencement :-

(1) This Act may be called the Chandernagore Municipal Corporation Act, 1990.

(2) It shall come into force on such date as the State Government may, PROby notification, appoint.

2. Definitions :-

In this Act, unless the context otherwise requires,

¹(l)an article shall be deemed to be "adulterated"

(a) in the case of drugs, if its strength, quality or purity falls below the professed standard under which it is sold or exposed for sale;

(b) in the case of confectionery, if it contains any mineral substance or poisonous colouring or flavouring matter or other ingredients deleterious or detrimental to health; and

(c) in the case of food,

(i) if any substance has been mixed or packed with it so as to reduce or lower or harmfully affect its quality or strength, or

(ii) if any substance has been substituted wholly or in part for the article, or

(iii) if any normal constituent of the article has been wholly or in part abstracted, or

(iv) if it is mixed, coloured, powdered, coated or stained in a manner whereby deterioration or inferiority is concealed, or

(v) if it does not comply with the standard prescribed therefor by or under this Act or under any other law for the time being in force, or

(vi) if it contains or is mixed or diluted with any substance in any quantity to the prejudice of the purchaser or consumer or in any proportion which diminishes in any manner its food value or nutritive properties as compared with the same in a pure or normal state and in an undeteriorated and sound condition, or

(vii) if it contains any added poisonous or other added deleterious ingredient which may render such article injurious to health, or

(viii) if it is not of the nature, substance or quality which it purports

or is represented to be;

²(1A) "Annual Development Plan" means the Annual Development Plan prepared under section 292;

²(1B) "Assessment Book" means the Municipal Assessment Book and includes any books subsidiary thereto;

(2) "budget-grant" means the total sum entered on the expenditure side of a budget estimate under a major head and adopted by the Corporation and includes any sum by which such budget-grant may be increased or reduced by transfer from one or the other head in accordance with the provisions of this Act and the regulations made thereunder;

(3) "building" means a house, out-house, stable, latrine, urinal, shed, part wall (other than a boundary wall) or any other structure, whether of masonry, bricks, mud, metal or other material, but does not include any portable shelter;

(4) "bustee" means an area containing land not less than seven hundred square metres in area occupied by or for the purposes of any collection of huts or other structures used or intended to be used for human habitation;

(5) "bye-law" means a bye-law made by the Corporation under this Act;

(6) "cart" means any cart, hackney or wheeled vehicle with or without spring which is not a carriage, and includes a hand cart, a cycle van and a push van, but does not include any wheeled vehicle which is propelled by mechanical power or its trailer;

(7) "carriage" means any wheeled vehicle with springs or other appliances acting as springs, which is ordinarily used for the conveyance of human beings, and includes a jin-rickshaw, a cycle-rickshaw, a bi-cycle and a tricycle, but does not include a perambulator or other form of vehicle designed for the conveyance of small children;

(8) "casual vacancy" means a vacancy occurring otherwise than by efflux of time in the office of a Councillor ³* * * or in any other elective office;

⁴(9) "Chandernagore" means the area comprising Chandernagore as defined in clause (c) of section 2 of the Chandernagore (Merger)

Act, 1954 (hereinafter referred to in this clause as the said area):

Provided that the State Government may, by notification, add to the said area any local area contiguous to the said area, and thereupon such local area shall stand included in the said area;

(10) "Chief Executive Officer" means the Chief Executive Officer of the Corporation;

5(10A) "corporate sector" means a financial institution.

Explanation. "Financial institution" shall mean

(a) a bank to which the provisions of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, do not apply,

(b) a financial institution which is not maintained or managed by the Central Government or the State Government,

(c) a private company, or a limited company (being a public company), as defined in the Companies Act, 1956, not being

(d) a co-operative society, by whatever name called, registered or deemed to have been registered under the West Bengal Co-operative Societies Act, 1983;

(11) "Corporation" means the Chandernagore Municipal Corporation established under this Act;

(12) "dairy" includes any farm, cattle-shed, cow-house, milk-store, milk shop or other place

(a) from which milk is supplied on for sale, or

(b) in which milk is kept for purposes of sale or used for manufacture or preparation for sale of

(i) butter, or

(ii) ghee, or

(iii) cheese, or

(iv) curds, or

(v) dried, sterilized, condensed or toned milk, but does not include

(a) a shop or other place in which milk is sold for consumption on the premises only, or

(b) a shop or other place from which milk is sold or supplied in hermetically closed and unopened receptacles in the same original condition in which it was first received in such shop or other place;

(13) "dairyman" includes any occupier of a dairy, any cow-keeper who trades in milk, or any wholesale or retail seller of milk;

(14) "dangerous disease" means

(a) cholera, plague, chicken-pox, tuberculosis, leprosy, enteric fever, cerebrospinal meningitis and diphtheria; and

(b) any other epidemic, endemic or infectious disease which the Chief Executive Officer may, by notification, declare to be a dangerous disease for the purposes of this Act.

(15) "Depot" means a place where articles are stored, whether for sale or for any other purpose but not for domestic consumption or use, in quantities exceeding two thousand kilograms;

6(15A) "District Planning 'Committee" means the District Planning Committee constituted under sub-section (1) of section 3 of the West Bengal District Planning Committee Act, 1994, and includes the Siliguri Sub-Division Planning Committee;

(16) "domestic building" includes a dwelling house and any other masonry building which is neither a building of the warehouse class nor a public building as defined in this section nor a place exclusively used for private worship;

7(16A) "Draft Development Plan" means the Draft Development Plan prepared under section 289;

(17) "dwelling house" means a masonry building constructed, used or adopted to be used wholly or principally for human habitation;

(18) "drain" includes a sewer, a house drain, a drain of any other description, a tunnel, a culvert, a ditch, a channel and any other device for carrying off sewage, offensive matter, polluted water, waste-water, rain water or sub-oil water;

8(19) "edible oil" means coconut oil, cotton seed oil, groundnut oil, linseed oil, mahua oil, rapeseed oil, olive oil, poppy seed oil, safflower seed oil, taramira oil, til oil, niger seed oil, soyabean oil, maize (corn) oil, refined vegetable oil, almond oil, water melon seed oil, imported rapeseed oil, palm oil, palmolein, palm kernel oil,

sunflower seed oil, rice bran oil, or mustard oil, in pure state, imported sealed oil labelled as such, any vegetable oil, prepared by hardening process such as hydrogenation and labelled as such and bearing in the label in English and Bengali the names of the oils entering into its composition, or any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;

7(20) "edible fat" means ghee or vegetable fat like vanaspati, and includes beef fat or suet, mutton fat, goat fat, lard, cocoa butter or refined salseed fat;

(21) "entertainment" includes any exhibition, performance amusement, game or sport to which persons are ordinarily admitted on payment;

(22) "factory" means a factory as defined in the Factories Act, 1948;

(23) "filth" includes offensive matter and sewage;

(24) "habitable room" means a room constructed or adapted for human habitation;

10(25A) "holding" means land held under one title or agreement and surrounded by one set of boundaries:

Provided that where two or more adjoining holdings form part and parcel of the site or premises of a dwelling house, manufactory, warehouse or place of trade or business, such holdings shall be deemed to be one holding for the purposes of this Act.

Explanation. Holdings separated by a street or other means of communication shall be deemed to be adjoining holdings within the meaning of this clause;

(26) "house drain" means any drain of one or more premises used for the drainage of such premises;

(27) "house-gully" or "service passage" means a passage or strip of land constructed, set apart or utilised for the purpose of serving as or carrying a drain or affording access to a latrine, urinal, cesspool or other receptacle of filth or other polluted matter, by municipal employees or other persons employed in the cleansing thereof for the removal of such matter therefrom;

11(27A) "household sector" includes

(a) a rural household or urban household.

Explanation I. "Rural household" shall mean a household within a rural area as defined in the West Bengal District Planning Committee Act, 1994.

Explanation II. "Urban household" shall mean a household within an urban area as defined in the West Bengal District Planning Committee Act, 1994,

(b) a business undertaking, whether proprietorship or partnership, not being a body corporate as defined in the Companies Act, 1956, or

(c) a trust for a public purpose of a charitable nature within the meaning of the Charitable and Religious Trust Act, 1920;

(28) "hut" means any building which is constructed principally of wood, bamboo, mud, leaves, pressed cloth or thatch, and includes any structure of whatever material it may be made, which the Corporation may declare to be a hut for the purposes of this Act;

12 (29) "infectious disease" or "communicable disease" means an illness due to a specific infectious agent or its toxic products capable of being directly or indirectly transmitted from man to man or from animal to animal or from environment (through air, dust, soil, water, or food) to man or animal, and declared as such by the State Government by notification;

(30) "inhabited room" means a room in which some person passes the night or which is used as a living room, and includes a room with respect to which there is a reasonable presumption (until the contrary is shown) that some person passes the night there or that it is used as a living room;

(31) "land" includes the benefits arising out of land, things attached to the earth or permanently fastened to anything attached to the earth and rights created by law over any street;

(32) "licensed architect", "licensed draughtsman", "licensed engineer", "licensed plumber", "licensed surveyor" or "licensed town planner" means respectively a person licensed under the provisions of this Act as an architect, draughtsman, engineer, surveyor or town planner;

(33) "market" includes any place where person assemble for the

sale of, or for the purpose of exposing for sale, meat, fish, fruits, vegetables, animals intended for human food or any other articles of human food whatsoever, with or without the consent of the owner of such place notwithstanding that there may be no common regulation for the concourse of buyers and sellers and whether or not any control is exercised over the business of, or the persons frequenting, the market by the owners of the place or by any other person, declared and licensed by the Corporation as a market;

(34) "member", in relation to the Corporation, means a Councillor [and includes a person nominated under clause (b) of sub-section (1) of section 5;]

(35) "milk" means the secretion derived from complete milking of healthy milch animals, free from colostrum, and includes buffalo milk, cow milk, goat or sheep milk, mixed milk, standardized milk, recombined milk, toned milk, double-toned milk, or skimmed milk, raw, pasteurized, boiled, flavoured, or sterilized;

(36) "municipal authority" means any of the municipal authorities specified in section 3;

(37) "municipal drain" means a drain vested in the Corporation;

(38) "municipal market" means a market vested in or managed by the Corporation;

(39) "municipal slaughter house" means a slaughter house vested in or managed by the Corporation;

(40) "municipal water works" means a water works vested in the Corporation;

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

(42) "nuisance" includes any act, omission, place, animal or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing, or disturbance to rest or sleep, or which is or may be dangerous to life or injurious to health or property;

(43) "occupier" includes

(a) any person who, for the time being, is paying or it is liable to pay to the owner the rent or any portion of the rent of the land or building in respect of which such rent is paid or is payable;

(b) an owner in occupation of, or otherwise using, his land or building;

(c) a rent-free tenant of any land or building;

(d) a licensee in occupation of any land or building; 9* *

(e) any person who is liable to pay to the owner damages for the use and occupation of any [land or building; and]

(f) occupier of a factory as defined in clause (n) of section 2 of the Factories Act, 1948;

(44) "offensive matter" includes animal carcasses, kitchen or stable refuse, dung, dirt and putrid or putrefying substance other than sewage;

(45) "Official Gazette" means the Official Gazette of the State Government;

(46) "owner" includes a person who, for the time being, is receiving or is entitled to receive the rent of any land or building, whether on his own account or on account of himself and others or as an agent, trustee, guardian or receiver for any other person, or who should so receive the rent or be entitled to receive it, if land or building or part thereof were let to a tenant, and also includes

(a) the custodian of evacuee property in respect of evacuee property vested in him under the Administration of Evacuee Property Act, 1950;

(b) the General Manager of a railway and the head of the Government department, in respect of properties under their respective control;

(47) premises means any land or building or part of a building, and includes

(a) the garden, ground and out-houses, if any appertaining to a building or part of a building; and

(b) any fittings affixed to a building or part of a building for the more beneficial enjoyment thereof;

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

(49) "private street" means any street, which is not a public street, and includes any passage securing access to two or more places

belonging to the same or different owners;

(50) "private market" means a market which is not a municipal market;

(51) "private slaughter house" means a slaughter house which is not a municipal slaughter house;

(52) "public building" means a masonry building constructed, used or adopted to be used

(a) as a place of public worship or as a school, college or other place of instruction (not being a dwelling house so used) or as a hospital, workhouse, public theatre, public cinema, public hall, public concert room, public ballroom, public lecture-room, public library or public exhibition room or as a public place of assembly; or

(b) for any other public purpose; or

(c) as a hotel, lodging house, home, refuge or shelter, where the building exceeds in cubical extent seven thousand cubic metres or has sleeping accommodation for more than one hundred persons;

(53) "public place" means any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not;

(54) "public securities" means any securities of the Central Government or State Government or any securities guaranteed by the Central Government or a State Government or any securities issued under this Act or any debentures issued by the Bombay, Calcutta or Madras Municipal Corporation;

(55) "public street" means any street or the soil below the surface of any street, which under the provisions of this Act becomes, or is declared to be, a public street;

(56) "railway administration" has the meaning assigned to it in the Indian Railways Act, 1890;

(57) "rate-payer" means a person liable to pay any rent, tax fee or licence-fee under this Act;

(58) "rateable value" means the value of any land or building fixed in accordance with the provisions of this Act and the bye-laws made thereunder for the purpose of assessment to property taxes;

(58A) "recognised political party" means a National party or and

State party recognised as such by the Election Commission of India by notification for the time being in force;

(59) "regulation" means a regulation made by the Corporation under this Act;

(60) "reside" when used with reference to any person, means

(a) a person deemed to reside in any dwelling house which or some portion of which he sometime, although not uninterruptedly, uses as a sleeping apartment, and

(b) a person not to be deemed to cease to reside in any such dwelling house merely because he is absent from it or has elsewhere another dwelling house in which he resides, if there is the liberty of returning to it at any time and no abandonment of the intention of returning to it:

(61) "rubbish" includes ashes, broken bricks, broken glass, dust, malba, mortar and refuse of any kind which is not filth;

(62) "rule" means a rule made by the State Government under this Act.

(63) "service privy" means a fixed privy which is cleansed by hand, but does not include a movable commode;

(64) "service urinal" means a fixed urinal which is cleansed by hand;

(65) "sewage" means night-soil and other contents of latrines, urinals, cesspools or drains and polluted water from sinks, bathrooms, stables, cattle-sheds and other like places, and includes trade effluents and discharges from manufactories of all kinds;

(66) "shed" means a slight or temporary structure for shed or shelter;

(67) "slaughter house" means any place ordinarily used for the slaughter of animals for the purpose of selling the flesh thereof for human consumption;

(67A) "State Election Commission" means the West Bengal State Election Commission referred to in sub-section (1) of section 3 of the West Bengal State Election Commission Act, 1994;

(68) "street" includes any way, road, land, square, court, allay, gully, passage, whether a thorough-fare or not and whether built

upon or not, over which the public have a right of way and also the roadway or footway over any bridge or causeway;

(69) "trade effluent" means any liquid, either with or without particle of matter in suspension therein which is wholly or in part produced in the course of any trade or industry carried on at trade premises, and, in relation to any trade premises, means any such liquid as aforesaid which is so produced in the course of any trade or industry carried on at those premises, but does not include domestic sewage;

(70) "trade premises" means any premises used or intended to be used for carrying on any trade or industry;

(71) "trade refuse" means the refuse of any trade or industry;

(72) "vehicle" includes a carriage, cart, van, dray, truck, hand-cart, bicycle, tricycle, cycle-rickshaw, autorickshaw, motor vehicle and any other wheeled conveyance which is used or is capable of being used on a street;

(73) "ward" means a municipal ward provided by order made under this Act for the purpose of election of Councillors;

(74) "water course" includes any river, stream or channel, whether natural or artificial;

(75) "water works" includes all lakes, tanks, streams, cisterns, springs, pumps, wells, reservoirs, aqueducts, water trucks, sluices, mains pipes, culverts, hydrants, stand-pipes and conduits and things used or intended to be used for the purpose of supplying water;

(76) "workshop" means any premises (including the precincts thereof) * * * wherein any industrial process is carried on [, and includes a Factory;]

(77) "year" means a year commencing on the 1st day of April.

1. Clause (1) inst. by W.B. Act 17 of 1995.

2. Original clause (1J) was renumbered as clause (1A) by W.B. Act 17 of 1995. Thereafter, clause (1A) was renumbered as clause (1B) and present clause(1A) ins. by W.B. Act 30 of 1997.

4. Clause (9) subs. by W.B. Act 5 of 1994.

5. Clause (10A) ins. by W.B. Act 30 of 1997.

6. Clause (15A) ins. by W.B. Act 30 of 1997.

7. Clause (16A) ins. by W.B. Act 30 of 1997.

8. Clauses (19) and (20) subs. by W.B. Act 5 of 1994.

10. Clause (25A) ins. by W.B. Act 17 of 1995.
11. Clause (27A) ins. by W.B. Act 30 of 1997.
12. Clause (29) subs. by W.B. Act 5 of 1994.

CHAPTER 2

The Municipal Authorities

3. The municipal authorities :-

The following shall be the municipal authorities for the purposes of carrying out the provisions of this Act, namely:

- (a) the Corporation,
- (b) the Mayor-in-Council, and
- (c) the Mayor.

4. The Corporation :-

(1) With effect from such date as the State Government may, by notification, appoint, there shall be a Corporation charged with the municipal government of Chandernagore to be known as the Chandernagore Municipal Corporation.

(2) The Corporation shall be a body corporate with perpetual succession and a common seal, and may by its name sue and be sued.

(3) Subject to the provisions of this Act, the Corporation shall be entitled to acquire, hold and dispose of any property.

5. Constitution of the Corporation :-

(1) The Corporation shall consist of the following members, namely:

- (a) not more than fifty and not less than [twenty-five] elected Councillors as may be determined by the State Government, and
- (b) such persons having special knowledge or experience in municipal administration as the State Government may nominate from time to time:

Provided that such persons shall not have the right to vote in the meetings of the Corporation.

(2) The Councillors referred in clause (a) of sub-section (1) shall be elected by the constituencies, each constituency electing one Councillor, and for this purpose, each ward shall constitute a constituency: * * * * *

* * * * *

5A. Oath of allegiance to be taken by Councillors :-

(1) Notwithstanding anything contained in the Indian Oaths Act, 1873, every person who is elected to be a Councillor * * * shall, before taking his seat, make and subscribe before an officer appointed by the State Government an oath or affirmation of his allegiance to the Constitution of India in the following form: "I, A.B., having been elected a Councillor * * * of the Corporation, do swear in the name of God (or solemnly affirm) that I will bear true faith and allegiance to the Constitution of India as by law established and that I will faithfully discharge the duties upon which I am about to enter."

(2) Any person who having been elected a Councillor * * *, fails to make and subscribe, within three months of the date on which his term of office commences, the oath or affirmation under sub-section (1), shall cease to hold his office and his seat shall be deemed to have become vacant:

Provided that the State Government may, for reasons to be recorded in writing, extend in each case or class of cases the above period of three months by such period as it thinks fit.

(3) Any Councillor * * * nominated by the Mayor as the Deputy Mayor or a member of the Mayor-in-Council under sub-section (2) of section 8, shall assume office forthwith after taking the oath of secrecy [before the Mayor] in the following form: "I, A.B., do swear in the name of God/solemnly affirm that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as Deputy Mayor/a Member of the Mayor-in-Council except as may be required for the due discharge of my duties as such Deputy Mayor/ Member of the Mayor-in-Council."

6. Election of Mayor and Chairman :-

The elected members of the Corporation shall elect from amongst themselves

(a) at the first meeting of the Corporation after a general election,

(i) one member to be the Mayor, and

(ii) one member to be the Chairman, and

(b) so often as a vacancy in the office of the Mayor or the Chairman as the case may be, occurs by reason of death, resignation, removal or otherwise and within one month of the occurrence of such vacancy, one member to be the Mayor or the Chairman, as the case may be, [and the Mayor or, as the case may be, the Chairman so elected shall assume office forthwith after taking the oath of secrecy (in the form as laid down in sub-section (3) of section 5A before the member who shall preside over the first meeting of the Corporation under sub-section (2) of section 47)].

7. Terms of office of Mayor and Chairman :-

(1) A Mayor or a Chairman, as the case may be,

(a) shall cease to hold office as such forthwith if he ceases to be a member of the Corporation;

(b) may, at any time, by giving notice in writing to the Corporation, resign his office and such resignation shall take effect from such date as may be specified in the notice or, if no such date is specified, from the date of its receipt by the Corporation;

(c) may be removed from office by a resolution carried by a majority of the total number of elected members of the Corporation at a special meeting of the Corporation called for this purpose upon a requisition made in writing by not less than one-third of the elected members of the Corporation:

Provided that no such resolution shall be moved before the expiry of six months from the date of assumption of office by a Mayor or a Chairman, as the case may be:

Provided further that if such resolution is not carried by a majority of the total number of elected members of the Corporation, no further resolution for the removal of the Mayor or the Chairman, as the case may be, shall be moved before the expiry of a period of six months from the date on which the former resolution was moved.

(2) Notwithstanding the provisions of sub-section (1), except when an order of [dissolution] has been made under the provisions of this Act, the Mayor or the Chairman, as the case may be, whose office becomes vacant by reason of the provisions of sub-section (1), shall continue to hold office as such until his successor, elected under the provisions of this Chapter, enters upon office.

8. Constitution of Mayor-in-Council :-

(1) There shall be a Mayor-in-Council consisting of the Mayor, the Deputy Mayor and such number of [not exceeding seven,] as the State Government may from time to time determine.

(2) The Deputy Mayor and [other members] referred to in sub-section (1) shall be nominated by the Mayor [from amongst the elected members of the Corporation] as soon as possible after he assumes office.

(3) Any casual vacancy in the office of the Deputy Mayor or other member referred to in sub-section (1) by reason of death, resignation, removal or otherwise shall be filled up by the Mayor:

Provided that no act or proceedings of the Mayor-in-Council shall be called in question or shall become invalid merely by reason of any vacancy in the office of the Deputy Mayor or other members referred to in subsection (1).

(4) The manner of transaction of business of the Mayor-in-Council shall be such as may be determined by the Corporation by regulations.

(5) The Mayor-in-Council shall be collectively responsible to the Corporation.

9. Term of office of members of Mayor-in-Council :-

A member of the Mayor-in-Council other than the Mayor shall hold office [from the date of his taking the oath of secrecy as Deputy Mayor or as a member of the Mayor-in-Council, as the case may be, under sub-section (3) of section 5A] until

(a) he ceases to be a member of the Corporation, or

(b) he resigns [his] office by writing under his hand addressed to the Mayor in which case the resignation shall take effect from the date of its acceptance, or

(c) he is removed from office by a written order of the Mayor, or

(d) the Mayor ceases to hold office [for any reason other than the reason of death], or

(e) a newly elected Mayor in the event of the death of a Mayor enters upon his office.

10. Municipal Accounts Committee :-

- (1) The Corporation shall, at its first meeting in each year or as soon as may be at any meeting subsequent thereto, constitute a Municipal Accounts Committee.
- (2) The Municipal Accounts Committee shall consist of
 - (a) such number of persons, not being less than three and more than five, as the Corporation may determine, to be elected by the members of the Corporation from amongst themselves in accor-
 - (b) such number of persons, not being more than two and not being members or officers or other employees of the Corporation, having knowledge and experience in financial matters, as may be nominated by the Mayor-in-Council,
- (3) The members of the Municipal Accounts Committee shall elect from amongst themselves one member to be its Chairman.
- (4) Subject to the other provisions of this Act, the members of the Municipal Accounts Committee shall hold office till a new Committee is constituted.
- (5) Subject to the provisions of this Act and the rules and the regulation made thereunder, it shall be the duty of the Municipal Accounts Committee
 - (a) to examine the accounts of the Corporation showing the appropriation of sums granted by the Corporation for its expenditure and the annual financial accounts of the Corporation;
 - (b) to examine and scrutinise the report on the accounts of the Corporation by the auditors appointed under the provisions of this Act and to satisfy itself that the moneys shown in the accounts as having been disbursed were available for, and applicable to, the services or purposes to which they have been applied and that the expenditure was incurred in accordance with the authority governing the same;
 - (c) to submit a report to the Corporation every year and from time to time on such examination and scrutiny;
 - (d) to consider the report of the auditor in cases where the Corporation requires him to conduct a special audit of any receipt or expenditure of the Corporation or to examine the accounts of stores and stocks of the Corporation; and
 - (e) to discharge such other functions as may be prescribed.

(6) The Municipal Accounts Committee may call for any book or document relating to the accounts of the Corporation under examination and may send for such officers of the Corporation as it may consider necessary for explaining any matter in connection with such examination.

(7) The manner of transaction of business of the Municipal Accounts Committee shall be such as may be determined by the Corporation by regulations:

Provided that the persons nominated under clause (b) of subsection (2) shall have no right of voting at the meeting of the Municipal Accounts Committee.

11. Borough Committee :-

(1) The Corporation shall, at its first meeting after the election of members thereto or as soon as may be thereafter, group the wards into five boroughs so that each borough consists of not less than [six] contiguous wards and constitutes a Borough Committee for each Borough.

(2) Each Borough Committee shall consist of the Councillors * * * *
* elected from the wards constituting the Borough.

(3) A member of the Borough Committee representing a constituent ward shall hold office till he ceases to be the Councillor representing such ward.

(4) The members of each Borough Committee shall elect from amongst themselves one member to be its Chairman [who shall not be a member of the Mayor-in-Council or the Chairman of the Corporation].

(5) The Chairman may at any time resign his office by giving notice in writing to the Mayor and the resignation shall take effect from the date of its acceptance by the Mayor.

(6) A Borough Committee shall, subject to the general supervision and control of the Mayor-in-Council, discharge within the local limits of the Borough the functions of the Corporation relating to collection and removal of garbage, house connections for water supply and sewerage, removal of accumulated water on streets and public places due to rain or any other causes, health immunisation services, improvement of bustee and such other functions as the Corporation may require it to discharge or as may be specified by

regulations, and the officers and employees of the Corporation working within the local limits of the borough shall carry out the directions of the Borough Committee in this behalf.

(7) The Member of transaction of business of the Borough Committee shall be such as may be determined by the Corporation by regulations.

11A. Ward Committee :-

(1) Each ward of the Corporation shall have a Ward Committee.

(2) The composition and the functions of the Ward Committee shall be such as the State Government may determine by notification.

(3) The Councillor elected from a ward shall be the Chairperson of the Ward Committee for that ward.

12. Education Committee :-

(1) The Corporation shall, at its first meeting after each general election or as soon as may be thereafter, constitute an Education Committee for ensuring general control and supervision of primary and secondary schools maintained by the Corporation under any law in force immediately before the coming into force of this Act.

(2) The constitution, powers and duties of the Education Committee shall be such as may be provided for by rules to be made by the State Government after considering the views of the Corporation.

13. Poor Fund Committee :-

(1) The Corporation shall, at its first meeting after general election or as soon as may be thereafter, constitute a Poor Fund Committee for the administration of the Poor Fund maintained by the Corporation under any law in force immediately before the coming into force of this Act.

(2) The constitution, powers and duties of the Poor Fund Committee shall be such as may be provided for by rules to be made by the State Government after considering the views of the Corporation.

14. Remuneration and facilities of Mayor, Chairman, Deputy Mayor, members of the Mayor-in-Council [, Leader of the Opposition] and members of Committee :-

The Mayor, the Chairman, the Deputy Mayor, the members of the

Mayor-in-Council [, Leader of the Opposition] and the members of the Committee constituted in accordance with the provisions of this Chapter [, except the Ward Committee constituted under section 11A,] shall be given such remuneration and facilities as may be prescribed.

Explanation. "Leader of the Opposition", in relation to the Corporation, shall mean that Councillor of the Corporation who is, for the time being, the Leader of the party in opposition to the Corporation having the greatest numerical strength and recognised as such by the Mayor :

Provided that where there are two or more parties in opposition to the Corporation having the same numerical strength, the Mayor shall, having regard to the status of the parties, recognise any one of the Leaders of such parties as the Leader of the Opposition for the purposes of this section and such recognition shall be final and conclusive.

15. Appointment of special committees :-

(1) The Corporation may, if so decided at a meeting, constitute special committees for discharge of any specific function or making enquiry and report on any specific matter with such powers, functions, or duties as may be provided in a resolution in this behalf.

(2) Such Committee shall consists of such members of the Corporation and such other persons, not exceeding one-third of such members as the Corporation may decide.

(3) The Committee shall formulate its own procedure for conduct of business, subject to the approval of the Corporation.

CHAPTER 3

A. Officers and other employees of the Corporation.

16. Officers of the Corporation :-

(1) The Corporation shall have the following officers, namely:

- (a) the Chief Executive Officer,
- (b) the Chief Engineer,
- (c) the Health Officer,
- (d) the Finance Officer,

(e) the Assessor,

(f) the Collector of Taxes, and

(g) the Secretary.

(2) The Chief Executive Officer and the Finance Officer shall be appointed

(a) by the State Government in consultation with the Mayor-in-Council, by notification, from amongst persons who are or have been in the service of the Government, or

(b) if so directed by the State Government, by Mayor-in-Council in consultation with the State Public Service Commission:

Provided that the appointment of such officers shall be on such terms and conditions and for such period, not exceeding five years in the first instance, as the State Government may determine:

Provided further that the State Government may, in consultation with the Mayor-in-Council, extend the period from time to time, so, however, that the total period of extension does not exceed five years.

(3) The other officers referred to in sub-section (1) shall be appointed by the Mayor-in-Council in consultation with the State Public Service Commission.

(4) The method of, and the qualifications required for, recruitment, and the terms and conditions of service including discipline, control and conduct, of the officers appointed by the Mayor-in-Council shall be such as may be prescribed.

(5) Notwithstanding anything contained in the foregoing provisions of this section, the State Government may, at any time in the case of any officer appointed under sub-section (2) as the Chief Executive Officer or the Finance Officer, terminate his appointment as such :

Provided that if, in the case of any such officer, the Mayor-in-Council so decides, the State Government shall terminate the appointment of such officer.

17. Salary and other conditions of service of Chief Executive Officer and other Officers appointed by the State Government :-

(1) The Chief Executive Officer and the Finance Officer shall be paid out of the Municipal Fund such salaries and allowances as may, from time to time, be determined by the State Government:

Provided that the Mayor-in-Council may, with the prior approval of the State Government, sanction remuneration to the Chief Executive Officer and the Finance Officer in addition to the salaries and allowances referred to in this sub-section:

Provided further that if the Chief Executive Officer or the Finance Officer is an officer in the service of the State Government, the Corporation shall make such contribution towards his salaries and allowances as may be required by or under the conditions of his service under the State Government.

(2) If any of the officers referred to in sub-section (1) is in the service of Government, the Corporation shall make such contribution towards his passages, leave allowances, pension and provident fund as may be required by or under the conditions of his service under Government or the terms and conditions of his service under the Corporation, as the case may be, to be paid by or for him.

(3) If any of the officers referred to in sub-section (1) is not an officer in the service of Government, his leave allowances, retirement benefits and contribution to provident fund shall be such as may be prescribed:

Provided that

(a) the amount of leave and leave allowances or retirement benefits shall in no case, except with the special sanction of the State Government, exceed the amount admissible to Government servants of equivalent rank: and

(b) the conditions of grant of such leave and the conditions or retirement shall in no case, except with the special sanction of the State Government, be more favourable than those for the time being applicable to such Government servants.

18. Establishment of the Corporations :-

(1) The posts of officers and employees of the Corporation, other than those referred to in sub-section (1) of section [16], shall constitute the establishment of the Corporation.

(2) The Corporation shall, by regulation, classify the posts of officers and employees constituting the establishment of the Corporation into such categories as it may consider necessary and shall maintain a Schedule of posts indicating the designation, grade and number of sanctioned posts within such category.

(3) The Mayor-in-Council shall consider any proposal for revision in the schedule of posts and place the same with its recommendation, if any, before the Corporation for approval before that presentation of the budget estimate to the Corporation by the Mayor:

Provided that no upward revision of the size of the establishment of the Corporation shall be made without the prior sanction of the State Government if the number of posts to be created in a year is more than one per cent, of the total number of posts comprised in the establishment:

Provided further that no posts carrying a monthly salary of more than two thousand rupees or a salary rising by periodical increments to more than two thousand rupees shall be created without the sanction of the State Government.

19. Appointment :-

(1) The method of, and the qualification required for, recruitment to posts of different categories constituting the establishment of the Corporation shall be such as may be prescribed.

(2) Subject to the provisions of this Act, appointment to all the posts of officers and employees constituting the establishment of the Corporation shall be made by the Chief Executive Officer with the approval of the Mayor- in-Council.

19A. Compulsory retirement of officers and employees of Corporation :-

(1) Notwithstanding anything contained in this chapter or elsewhere in this Act or the rules made thereunder, an officer or other employee of the Corporation shall retire from service compulsorily with effect from the afternoon of the last day of the month in which he attains the age of sixty years.

(2) No officer or other employee of the Corporation shall be reemployed after retirement in any post of the Corporation without the prior sanction of the State Government.

20. Terms and conditions of service of officers and employees :-

The Corporation may, by regulation, provide for the terms and conditions of service including discipline, control and conduct of officers and other employees constituting the establishment of the Corporation.

21. Constitution of Municipal Service Commission :-

(1) The Corporation may constitute a Municipal Service Commission to be known as the Chandernagore Municipal Service Commission consisting of

(a) a Chairman, and

(b) two other members.

(2) The Chairman and one of the other members shall be nominated by the Mayor-in-Council and one member shall be nominated by the State Government.

(3) The Municipal Service Commission shall perform such duties and in such manner as may be prescribed.

(4) The State Government shall also prescribe by rules

(a) the terms of office, salaries, allowances (if any) and conditions of service, (including those for appointment of a casual or part-time nature) of the Chairman and other members of the Municipal Service Commission,

(b) the number of officers and other employees of the Municipal Service Commission and their salaries and allowances, and

(c) the terms and conditions of service including appointments of casual or part time nature as well as discipline, control and conduct of officers and other employees of the Municipal Service Commission.

22. Payment of salaries and allowances of the Chairman and other members, officers and employees of the Municipal Service Commission :-

The salaries and allowances, if any, of the Chairman and other members of the Municipal Service Commission and the officers, and other employees thereof shall be paid from the Municipal Fund.

23. Selection of personnel :-

(1) Notwithstanding the provisions of section 21 or section 22, the Municipal Service Commission (hereinafter referred to in this section as the said Commission) constituted under subsection (1) of section 26 of the Calcutta Municipal Corporation Act, 1980 (hereinafter referred to in this section as the said Act), shall, by virtue of sub-section (5A) of section 26 of the said Act, select such personnel for the Corporation as may be determined by the State Government by notification under sub-section (5A) of section 26 of the said Act, and it shall be binding on the Corporation to appoint the personnel selected by the said Commission.

(2) Any amount of contribution payable by the Corporation under subsection (2) of section 29 of the said Act shall, in accordance with the provisions of sub-section (2) of section 20 of the said Act, be credited by the Corporation to the Municipal Fund of the Calcutta Municipal Corporation.

24. Powers and functions of the Mayor-in-Council :-

(1) Subject to the provisions of this Act and the rules and the regulations made thereunder, the executive power of the Corporation shall be exercised by the Mayor-in-Council.

(2) All executive actions of the Mayor-in-Council shall be expressed to be taken in the name of the Corporation.

25. Powers and functions of the Mayor :-

(1) The Mayor shall exercise such powers and discharge such functions as are conferred on him by or under this Act.

(2) The Mayor shall preside over a meeting of the Mayor-in-Council which shall meet at such place and at such time as the Mayor may direct.

(3) The matters to be discussed at a meeting of the Mayor-in-Council shall be prepared under the direction of the Mayor and shall be circulated to the members of the Mayor-in-Council in such manner as the Mayor may determine.

(4) The Mayor shall allot among the members of the Mayor-in-Council such business of the Corporation and in such manner as he thinks fit.

(5) The Mayor may, if he is of opinion that immediate execution of any work (which ordinarily requires the approval of the Corporation

or the Mayor-in-Council) is necessary, direct the execution of such work:

Provided that the Mayor shall report forthwith to the Corporation or the Mayor-in-Council, as the case may be, the action taken under this subsection and the reasons therefor.

26. The Deputy Mayor to act as Mayor or to discharge the functions of Mayor during casual vacancy in the office of Mayor or during the absence of Mayor :-

(1) In the event of the occurrence of any vacancy in the office of the Mayor by reason of his death, the Deputy Mayor shall act as Mayor until the date on which a new Mayor elected in accordance with the provisions of the Act to fill such vacancy enters upon his office.

(2) When the Mayor is unable to discharge the functions of the Mayor owing to absence, illness or any other cause, the Deputy Mayor shall discharge his functions until the date on which the Mayor resumes his duties.

(3) Subject to the other provisions of this Act, the Deputy Mayor shall, while acting as, or discharging the functions of, the Mayor under this section, have all the powers of the Mayor.

27. Powers and functions of the Chief Executive Officer :-

The Chief Executive Officer shall be the principal Executive Officer of the Corporation and shall, subject to the supervision and control of the Mayor,

(a) exercise the powers and perform the functions specifically conferred or imposed on him by or under this Act or by any other law for the time being in force;

(b) assign the duties, and exercise supervision and control over the acts and proceedings, of all officers and employees of the Corporation;

(c) be responsible for the custody of all records, other than the papers and documents connected with the proceedings of the Corporation and the Mayor-in-Council and Municipal Accounts Committee, and shall preserve the same in such manner and for such period as may be determined by regulations;

(d) be responsible for the preparation of the annual report on the

working of the Corporation and such report shall be prepared as soon as may be after the first day of April each year and not later than such date as may be fixed by the State Government and shall be placed before the Corporation for consideration before the same is forwarded to the State Government.

28. Powers and functions of the Secretary :-

(1) The Secretary shall be the Secretary to the Corporation and the Municipal Accounts Committee and of other Committees, if any, and shall exercise such powers and discharge such functions as are conferred on him by or under this Act or as may be assigned to him by the Chief Executive Officer.

(2) The Secretary shall be responsible for the custody of all papers and documents connected with the proceedings of the Corporation and the Municipal Accounts Committee and of other committees, if any, and shall preserve the same in such manner and for such period as may be determined by regulations.

29. Financial powers of the Corporation, Mayor-in-Council and Chief Executive Officer :-

The financial powers of the Corporation, the Mayor-in-Council and the Chief Executive Officer shall be such as may be prescribed.

30. Delegation of powers and functions :-

(1) The Corporation may by resolution delegate, subject to such conditions as may be specified in the resolution, any of its powers or functions to the Mayor-in-Council.

(2) The Mayor-in-Council may by order delegate, subject to such conditions as may be specified in the order, any of its powers or functions to the Mayor or the Chief Executive Officer.

(3) Subject to such standing orders as may be made by the Mayor-in-Council in this behalf,

(a) the Mayor may by order delegate, subject to such conditions as may be specified in the order any of his powers or functions to the Deputy Mayor or to the Chief Executive Officer;

(b) the Chief Executive Officer may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to any other officer or any employee of the Corporation; and

(c) any officer of the Corporation other than the Chief Executive Officer may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to any officer subordinate to him.

(4) Notwithstanding anything contained in this section, the Mayor-in-Council, the Mayor, the Chief Executive Officer, or the other officer referred to in clause (c) of sub-section (3) shall not delegate

(a) any of its or his powers or functions delegated to it or him under this section, or

(b) such of its or his powers or functions as may be prescribed.

31. Doubts as to powers or functions of municipal authorities :-

If any doubt arises as to whether any particular powers or function appertains to any municipal authority or the Chief Executive Officer, the Mayor shall refer the matter to the State Government and the decision thereon of the State Government shall be final.

CHAPTER 4

Election of Councillors

32. Election to Corporation :-

The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Corporation shall vest in the State Election Commission.

33. Disqualification for registration in electoral roll :-

Omitted by W.B. Act 36 of 1994.

34. Bar to registration for more than once :-

Omitted by W.B. Act 36 of 1994.

35. Authority for preparation and revision of roll :-

Omitted by W.B. Act 36 of 1994.

36. Condition for registration :-

Omitted by W.B. Act 36 of 1994.

37. Meaning of ordinarily resident :-

Omitted by W.B. Act 36 of 1994.

38. Preparation, revision and correction of electoral roll :-

Omitted by W.B. Act 36 of 1994.

39. Appeal :-

Omitted by W.B. Act 36 of 1994.

40. Bar to jurisdiction of Civil Courts :-

Omitted by W.B. Act 36 of 1994.

41. General qualifications for being elected Councillor or Alderman :-

Omitted by W.B. Act 36 of 1994.

42. Term of office of Councillors :-

* * *.

(1)[Subject to the provisions of section 83 of the West Bengal Municipal Elections Act, 1994, [and section 42A of this Act] a Councillor] ***** shall hold office for a term of five years [from the date appointed for the first meeting of the Corporation and no longer:]

Provided that a Councillor * * * elected against a casual vacancy shall hold office for the unexpired portion of the term of office of the Councillor * * * whose place he fills.

(2) A Councillor * * * * may, at any time, by giving notice in writing to the Chairman, resign his office and such resignation shall take effect from such date as may be specified in the notice, or if no such date is specified, from the date of its receipt by the Chairman.

42A. Disqualification for being a Councillor on change of political party by the Councillor :-

(1) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, such competent authority for the Corporation as may be appointed by the State Government by notification in this behalf (hereinafter referred to in this -section as the competent authority), may, subject to the other provisions of this section, declare, for reasons to be recorded in writing, a Councillor to be disqualified for being a Councillor thereof, if

(a) he is an elected Councillor set up by a recognised political party and has

(i) voluntarily given up his membership of such recognised political party, or

(ii) exercised the voting right contrary to the manner of voting of

the majority of the Councillors who are the members of such recognised political party in the Corporation, or

(b) he is an elected Councillor set up by a recognised political party and he has joined a recognised political party on the expiry of six months from the date of election:

Provided that the competent authority shall not declare any Councillor to be disqualified under this section without giving to such Councillor a reasonable opportunity to represent his case and, to be heard in person:

Provided further that an elected Councillor referred to in sub-clause (ii) of clause (a) shall not, on the competent authority being satisfied in this behalf, be declared to be disqualified, if

(a) the action of such Councillor was taken on obtaining prior permission of, or was condoned by, such recognised political party, or

(b) such Councillor claims that he and any other Councillors, who are the members, of such recognised political party, constitute in the Corporation a group representing a faction consisting of not less than one-third of the total number of Councillors set up by such recognised political party in the Corporation and that all the Councillors constituting such group have voluntarily given up their membership of such recognised political party, or

(c) the former recognised political party of the Councillor merges with another recognised political party, and he claims that he and the other members of his former recognised political party

(i) have become members of such other recognised political party or of a new recognised political party formed out of merger, as the case may be, or

(ii) have not accepted the merger, and from the time of such merger, he and such other Councillors constituting not less than one-third of the total number of Councillors set up by the former recognised political party in the Corporation, have opted to remain members of the former recognised political party or have formed a new recognised political party.

(2) On being declared to be disqualified under sub-section (1), a Councillor shall, subject to the provisions of sub-section (12), stand removed from the Corporation from the date of such declaration.

(3) As soon as may be within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, the elected Councillors set up by the recognised political parties shall, by adopting a resolution, select one Councillor from amongst themselves to be the Leader and such Leader shall, within fifteen days from the date of such selection, furnish to the competent authority referred to in sub-section (1)

(i) a copy of the resolution,

(ii) a signed statement containing the names, addresses and constituencies of himself and other Councillors set up by such recognised political party, and

(iii) a copy of a set of rules and regulations, if any, by whatever name called, of such recognised political party:

Provided that an office-bearer may also hold the office of the Leader:

Provided further that the competent authority shall not refuse to accept, or to rely on, the documents furnished by the Leader merely on the ground that the resolution selecting the Leader was not adopted within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, or that the documents as aforesaid were not furnished to him within fifteen days from the date of such selection.

(4) Where there is only one elected Councillor set up by a recognised political party in a Corporation, he shall furnish the documents referred to in sub-section (3) in relation to himself:

Provided that in the event of any increase in the number of Councillors who are the members of such recognised political party, the provisions of sub-section (3) shall apply as if the first meeting of the Corporation was held or this section came into force, as the case may be, on the date on which such increase took place.

(5) A Councillor not belonging to any recognised political party shall furnish a statement to that effect to the competent authority within one month from the date of the first meeting of the Corporation.

(6) In the event of any change of the information furnished under subsection (3), sub-section (4) or sub-section (5), the Leader or

the Councillor, as the case may be, shall, as soon as may be within fifteen days from the date of such change, furnish in writing such change of information to the competent authority.

(7) The Leader referred to in sub-section (3), who is a member of a recognised political party, may at any time file a petition endorsed by the General Secretary, or, if there is no General Secretary, the Secretary, of the district unit of such recognised political party to the competent authority, stating that

(a) one or more Councillors who are the members of such recognised political party have

(i) voluntarily given up his or their membership of such recognised political party, or

(ii) have exercised the voting right contrary to the manner of voting of the majority of the Councillors set up by such recognised political party in the Corporation, or

(b) the Councillor referred to in sub-section (4) has voluntarily given up his membership of the recognised political party that set him up, or

(c) the Councillor referred to in sub-section (5) has joined a recognised political party on the expiry of six months from the date of election, and that such Councillor or Councillors should be declared to be disqualified under sub-section (1) and should be removed from the Corporation.

(8) Every petition referred to in sub-section (7)

(a) shall contain a concise statement of the material facts on which the petitioner relies, and

(b) shall be accompanied by copies of the documentary evidence, if any, on which the petitioner relies and, where the petitioner relies on any information furnished to him by any person or persons, a statement containing the names and addresses of such person or persons and the gist of such information as furnished by such person or each of such persons.

(9) On receipt of the petition referred to in sub-section (7), the competent authority shall, as soon as possible within six weeks from the date of the receipt of such petition, proceed to make an enquiry to satisfy himself, among others, as to

(a) the common decision in regard to the manner of voting to be exercised by the majority of the Councillors set up by the recognised political party, and

(b) whether the Councillor or Councillors, against whom such petition is filed, exercised the voting right in a meeting of the Corporation contrary to such manner of voting.

(10) For the purpose of enquiry under sub-section (9), the competent authority may summon such members of the recognised political party or other persons, and may require such signed statement from, and production of such documents and records by, the members or other persons as aforesaid, as he may deem necessary.

(11) As soon as possible within eight weeks from the date of receipt of the petition referred to in sub-section (7), the competent authority shall, in consideration of the statements, documents and records before it, -

(a) reject the petition, or

(b) admit the petition wholly or in part and declare any member or members of such recognised political party to be disqualified under sub-section (1) for being Councillor or Councillors of the Corporation.

(12) Any Councillor declared disqualified under sub-section (1) or the Leader of the recognised political party referred to in sub-section (7), if aggrieved by the decision of the competent authority, may, within thirty days from the date of the order, appeal to such authority as the State Government may appoint in this behalf and, thereupon, the authority so appointed may stay the operation of the order till the disposal of the appeal and may, after giving notice of the appeal to the competent authority, and after giving the appellant and the opposite parties an opportunity of being heard, set aside or confirm the order or declare any Councillor or Councillors to be disqualified under, and in accordance with the provisions of, subsection (1) and, upon such declaration, the Councillor or Councillors shall stand removed from the Corporation.

(13) The order passed by the authority referred to in sub-section (12) on the appeal shall be final.

(14) Notwithstanding anything to the contrary contained in this Act

or in any other law for the time being in force, no court shall have any jurisdiction in respect of any matter arising out of a Councillor being declared to be disqualified under sub-section (1) for being a Councillor.

Explanation. For the purposes of this section, an elected Councillor shall be deemed to be set up by a recognised political party if he has contested election with the symbol reserved for such recognised political party or if he has contested election with a free symbol and joins a recognised political party and furnishes a declaration to that effect to the competent authority before the expiry of six months from the date of election.

43. Bar to election as Alderman :-

Omitted by W.B. Act 36 of 1994.

44. Procedure for holding elections :-

Omitted by W.B. Act 36 of 1994.

CHAPTER 5

Conduct of Business

45. Nomination of a panel of presiding officers :-

(1) The Chairman shall at the beginning of each calendar year nominate from amongst the elected members of the Corporation a panel of not more than three Presiding Officers and specify a sequence in which any one of them may preside over the meetings of the Corporation in the absence of the Chairman.

(2) A member nominated under sub-section (1) shall hold office until a new panel of presiding officers is nominated.

46. Meetings :-

(1) The Corporation shall meet not less than once in every month for the transaction of business.

(2) The Chairman may, whenever he thinks fit, and shall, upon a requisition in writing by not less than one-third of the elected members of the Corporation, convene a meeting of the Corporation.

(3) Any meeting may be adjourned until the next or any subsequent date, and an adjourned meeting may be further adjourned in the like manner.

47. First meeting of the Corporation after general election :-

(1) The first meeting of the Corporation after a general election shall be held [within thirty days] after the publication of the results [thereof] and [Clear seventy-two hours' notice shall be given for the meeting.]

(2) Notwithstanding anything contained in this Act, the first meeting of the Corporation for the election of the Mayor and the Chairman shall be presided over by a member to be nominated by the State Government in this behalf:

Provided that such member shall not himself be a candidate for such election

(3) In the case of equality of votes obtained by the candidates for election as Mayor or Chairman, the election shall be made by lot to be drawn in presence of the candidates in such manner as the Presiding Officer may determine.

(4) The Presiding Officer shall report to the State Government the names of the persons elected as Mayor or Chairman and the State Government shall publish such names in the Official Gazette.

47A. Notice of meeting :-

Notice of every meeting, other than first meeting, of the Corporation shall be given by the Chief Executive Officer under the direction of the Chairman to all the members in the manner

provided in section 48 at least seven days before the date fixed for the meeting

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48. List of business :-

List of business.] A list of the business to be transacted at every meeting of the Corporation except at an adjourned meeting shall be sent by the Chief Executive Officer to the registered address of each member of the Corporation at least seventy-two hours before the time fixed for such meeting; and no business shall be brought before, or transacted at, any meeting other than the business of which notice has been so given:

Provided that any member of the Corporation may send or deliver to the Chief Executive Officer notice of any resolution so as to reach him at least [forty-eight] hours before the time fixed for the meeting and the Chief Executive Officer shall with all possible despatch take steps to circulate such resolution to every member of

the Corporation in such manner as he may think fit.

Explanation. In this section, "registered address" means the address for the time being entered in the register of addresses of members of the Corporation to be maintained by the Secretary.

49. Quorum :-

(1) The quorum necessary for the transaction of business at a meeting of the Corporation shall be one-third of the total number of members of the Corporation.

(2) If at any time during a meeting of the Corporation there is no quorum, it shall be the duty of the Chairman or the person presiding over such meeting either to adjourn the meeting or to suspend it till there is a quorum.

(3) Where a meeting has been adjourned under sub-section (2), the business which would have been brought before such meeting if there had been a quorum, shall be brought before and may be transacted at an adjourned meeting, whether there is a quorum or not.

(4) All matters required to be decided by the Corporation at a meeting shall, save as otherwise provided in this Act, be determined by a majority of the members of the Corporation present and voting at such meeting.

50. Presiding officer of a meeting of the Corporation :-

(1) The Chairman or, in his absence, a member of the panel of Presiding Officers nominated under section [45] shall preside at every meeting of the Corporation:

Provided that when a meeting is held to consider a motion for the removal of the Chairman, the Chairman shall not preside at such meeting.

(2) In the absence of the Chairman and all members of the panel of the Presiding Officers as aforesaid from a meeting of the Corporation, the elected members present shall choose from amongst themselves one member to preside over the meeting.

(3) The Chairman or the person presiding over a meeting of the Corporation shall have and exercise only a casting vote in all cases of equality of votes and not otherwise.

51. Discussion on urgent public matters :-

(1) Any Councillor 48* * may give notice of raising discussion on a matter of urgent public importance to the Secretary, specifying the matter to be raised.

(2) Such notice supported by the signature of at least two other elected members shall reach the Secretary at least [forty-eight] hours before the date on which such discussion is sought and the Secretary shall promptly place it before the Chairman or, in his absence, any member of the panel of Presiding Officers and circulate the same among the members in such manner as he may think fit.

52. Questions on matters relating to administration :-

A Councillor * * * may, in such manner as may be prescribed, ask the Mayor-in-Council questions on any matter relating to the administration of the Corporation or the municipal government of the city and all such questions shall be answered by the Mayor or any other member of the Mayor-in-Council.

53. Statements on matters relating to administration :-

(1) Any Councillor * * * may ask for a statement from the Mayor-in-Council on an urgent matter relating to the administration of the Corporation or the municipal government of the city by giving a notice to the Secretary at least one hour before the commencement of the sitting on any day.

(2) The Mayor or a member of the Mayor-in-Council may accordingly make a brief statement on the same day or fix a date for the same.

54. Circulation of minutes and inspection of minutes and reports of proceedings :-

(1) Minutes of the proceedings of each meeting of the Corporation shall be circulated to all the members of Corporation and shall at all reasonable times be available at the office of the Corporation for inspection by any member of the Corporation free of cost, and by any other persons on payment of such fee as the Corporation may determine.

(2) The minutes of the proceedings of each meeting of the Corporation shall be read out and confirmed at its subsequent meeting.

(3) The manner of transaction of business in the meetings of the Corporation not specifically provided for in this Act shall be such as may be [pre-scribed.]

CHAPTER 6

Control

55. Power of the State Government to [dissolve] the Corporation :-

(1) If in the opinion of the State Government, the Corporation has shown its incompetence, or has persistently made default in the performance of the duties or in the exercise of the functions imposed on it by or under this Act or any other law, or has exceeded or abused its powers, the State Government may, by an order published with the reasons for making it, in the Official Gazette declare the Corporation to be incompetent, or in default, or to have exceeded or abused its powers as the case may be, [and dissolve it for such period, not exceeding six months,] as may be specified in the order:

Provided that no such order shall be made by the State Government unless

(a) a notice has been given to the Corporation specifying therein a period within which the Corporation may submit representation, if any, against the proposed order, and

(b) such representation has been considered by the State Government [after giving the Corporation a reasonable opportunity of being heard].

(2) Where the Corporation has been dissolved under sub-section (1), an election to constitute the Corporation shall be completed before the expiry of six months from the date of its dissolution:

Provided that where the period for which the dissolved Corporation would have continued is less than six months, it shall not be necessary to hold any election to constitute the Corporation for such period:

Provided further that the Corporation constituted upon the dissolution thereof before the expiration of the term of office under section 40 shall

56. Consequences of [dissolution.] :-

(1) With effect from the date of an order made under section 53,

(a) all members of the Corporation, the Mayor-in-Council and any Committee of the Corporation constituted under this Act shall vacate their respective offices * * * * * , and

(b) all the powers and the duties, which under the provisions of this Act or any rule, regulation or by-law made thereunder may be exercised or performed by the Corporation or the Mayor-in-Council or any Committee of the Corporation or the Mayor or such other powers and duties as may be specified in the order, shall be exercised or performed, subject to the direction issued by the State Government, by such person or persons as the State Government may appoint in this behalf :

Provided that when the State Government appoints more than one person to exercise any power and perform any duties, it may, by order, allocate such powers and duties among the persons so appointed in such manner as it thinks fit:

Provided further that the State Government shall fix the remuneration of such person or persons and may direct that such remuneration shall in each case be paid out of the Municipal Fund.

(2) For the avoidance of doubts it is hereby declared that an order of [dissolution] made under section shall not effect or imply in any way the dissolution of the Corporation as a body corporate.

(3) Every order made by the State Government under sub-section (1) * * * * * of section shall be laid, as soon as may be after it is made, before the State legislature, while it is in session, for a total period of fourteen days which may be comprised in one session or in two or more successive sessions.

CHAPTER 7

The Municipal Fund, Budget, Loans, Accounts and Audit

57. Municipal Fund :-

(1) There shall be a Municipal fund held by the Corporation in trust for the purposes of this Act and all moneys realised or realisable under this Act and all moneys otherwise received by the Corporation shall be credited to this fund.

(2)* * * * *

(3) All moneys received on account of the Municipal Fund shall

forthwith be paid into a Government Treasury or into the State Bank of India or any other nationalised bank or the State Co-operative Bank to the credit of one or more accounts, and each such account shall be called the account of the Corporation to which the money belongs:

Provided that the Mayor-in-Council may invest money, not required for immediate use, either in Government securities or in any other form of security which may be approved by the State Government, or in fixed deposit in the State Bank of India or in any other nationalised bank or the State Co-operative Bank or in any other form as the State Government may direct.

Explanation. "State Co-operative Bank" shall mean the West Bengal State Co-operative Bank Limited, and shall include any co-operative bank affiliated to the West Bengal State Co-operative Bank Limited.

58. Payment to Corporation to meet the cost of administration of Poor Fund :-

The State Government shall pay annually to the Corporation a sum of not less than twenty-five thousand rupees to meet the cost of maintenance and administration by the Corporation of the Poor Fund referred to in section 13.

59. Application of Municipal Fund :-

Subject to the provisions of section 57, the moneys credited from time to time to the Municipal Fund shall be applied for payment of all sums, charges and costs necessary for carrying out the purposes of this Act and the rules and the regulations made thereunder or for payment of all sums payable out of the Municipal Fund under any other enactment for the time being in force or under any arrangement approved by the State Government.

59A. Expenditure on physical assets outside Chandernagore :-

Expenditure on physical assets outside Chandernagore may, for carrying out the purposes of this Act, be made if a resolution to that effect is carried out by not less than one-half of the total number of elected members of the Corporation.

60. Operation of bank account :-

Subject to the other provisions of this Act, payment from the Municipal Fund shall be made in such manner as may be [prescribed,] and the accounts referred to in section 57 shall be operated, by such officers of the Corporation as may be

[prescribed.]

60A. Approval of State Government in respect of work etc. estimated to cost more than rupees five lakhs :-

No expenditure for any work or for purchase of any material as may be necessary for the purposes of this Act shall be made without the approval of the Corporation at a meeting, if the estimated cost of such work or purchase exceeds rupees live thousand but does not exceed rupees five lakhs:

Provided that where the estimated cost of such work or purchase exceeds rupees five lakhs, approval of the State Government shall be obtained.

61. Payment not to be made out of the Municipal Fund unless covered by a budget grant :-

No payment of any sum out of the Municipal Fund shall be made unless the expenditure is covered by a current budget grant and a sufficient balance of such budget grant is available notwithstanding any reduction or transfer thereof under the provisions of this Act:

Provided that this section shall not apply to payments in the following cases:

- (a) refund of taxes and other moneys which are authorised by this Act;
- (b) repayment of moneys belonging to contractors or other persons and held in deposit and all moneys collected or credited to the Municipal Fund by mistake;
- (c) temporary payments for works urgently required by the State Government in the public interest;
- (d) sums payable as compensation under this Act or the rules or the regulations made thereunder;
- (e) expenses incurred by the Corporation on special measures on the outbreak of dangerous diseases;
- (f) sums payable
- (i) under orders of the State Government on failure of the Corporation to take any action required by the State Government; or
- (ii) under any other enactment in force for the time being; or

(iii) under the decree or order of a civil or criminal court against the Corporation; or

(iv) under a compromise of any claim, suit or other legal proceedings; or

(v) on account of the cost incurred in taking immediate action by any of the municipal authorities referred to in section 3 to avert a sudden threat or danger to the property of the Corporation or to human life;

(g) such other cases as may be prescribed.

61A. Procedure when money not covered by a budget grant, is paid :-

Whenever any sum is paid in any of the cases referred to in the provision to section 61, the Chief Executive Officer shall forthwith communicate the circumstances of such payment to the Mayor-in-Council, and thereupon the Mayor-in-Council may take, or recommend to the Corporation to take, such action under the provisions of this Act as may appear to it to be feasible and expedient for covering the amount of such payments.

62. Investment of surplus moneys :-

Omitted by W.B. Act 17 of 1995.

63. Annual Budget :-

(1) The Corporation shall, on or before the [31st] day of March in each year, adopt for the ensuing year a budget estimate of the income and the expenditure of the Corporation to be received and incurred on account of the municipal government of the city.

(2)* * * * *

(3) The budget estimate shall state the rates at which various taxes, cesses and fees shall be levied by the Corporation in the year next following.

(4) The budget estimate shall state the amount of money to be raised by the Corporation as loan during the year next following.

(5) The Mayor shall present the budget estimate to the Corporation on the 15th day of February in each year or as soon as possible thereafter.

(6) The budget estimate shall be prepared, presented and adopted

in such form, and in such manner, and shall provided for such matters, as may be [prescribed.]

(7) The Corporation shall prepare the revised budget estimate for a year along with the budget estimate for the next year in such manner as may be prescribed.

63A. Financial assistance by State Government :-

(1) The State Government may, from time to time, give grants or financial assistance to the Corporation with or without direction as to the manner of application of such grants or financial assistance.

(2) The State Government may also lay down the pattern of distribution of such grants or financial assistance and the conditions of release of the grants for the purpose of such distribution.

(3) The State Government shall give grants to the Corporation for implementation in full or in part of any scheme included in the Annual Development Plan.

64. Power of the Corporation to raise loan :-

The Corporation may, by a resolution passed at a meeting, from time to time raise a loan, by the issue of debentures or otherwise on the security of the [property tax] or of all or any of the taxes, fees and dues under this Act, or on the guarantee by the State Government, of any sum of money which may be required

(a) for the construction of works under this Act, or

(b) for the acquisition of land or building for the purposes of this Act, or

(c) to pay off any debt due to the State Government, or

(d) to repay a loan raised under this Act, or

(e) for the acquisition of a public utility concern which renders such services as the Corporation is authorised to render under this Act, or

(f) for the purchase of vehicles, locomotive engines, boilers, plants and machineries necessary for carrying out the purposes of this Act, or

(g) for any other purpose for which the Corporation is authorised to borrow by or under this Act or any other law in force for the time being:

Provided that no loan shall be raised without the previous sanction of the State Government and that the terms and conditions (including the period) of repayment of the loan shall be subject to the approval of the State Government.

65. Limit to the power to raise loan :-

Notwithstanding anything hereinbefore contained, the power of the Corporation to raise a loan shall be so limited that the sums payable under this Act during any year for interest and for the maintenance of Sinking Funds established under this Act shall not exceed fifteen per cent of the annual value of land and buildings as determined under this Act.

66. Power of the Corporation to open a credit account with the bank :-

Notwithstanding anything contained in section 64, whenever the raising of any loan has been sanctioned by the State Government under that section, the Corporation may, instead of raising such loan or any part thereof from the public, take credit, on such terms as may be approved by the State Government, from any bank on a cash account to be kept in the name of the Chandernagore Municipal Corporation Account to the extent of such loan or any part thereof and, with the sanction of the Government, may grant mortgages of all or any of the properties vested in the Corporation by way of securing the repayment of the amount of such credit or of the sum advanced from time to time on such cash account with interest.

67. Repayment of loan :-

Every loan raised by the Corporation under section 64 shall be repaid within the period approved under that section and by such of the following methods as may be approved by the State Government, namely:

- (a) from a Sinking Fund established under section 69 in respect of such loan, or
- (b) partly from such Sinking Fund and partly from the loan raised for the purpose under section 64.

68. Form and effect of debentures :-

All debentures issued under this Chapter shall be in such form, and shall be transferable in such manner, as the Corporation may by regulation determine, and the right to sue in respect of the money secured by any of such debentures shall vest in the holders thereof

for the time being without any preference by reason of some such debentures being prior in date to others.

69. Sinking Fund :-

(1) The Corporation shall establish a separate Sinking Fund in respect of each loan raised under section 61 and shall pay into such fund every six months a sum so calculated that if regularly paid, such sum together with the compound interest accrued thereon would be sufficient, after payment of the all expenses, to pay off the loan within the period approved by the State Government under the proviso to section 64.

(2) The rate of interest at which the sum referred to in sub-section (I) shall be calculated shall be such as may be prescribed.

70. Investment of the amount of the Sinking Fund :-

(1) All moneys paid into a Sinking Fund shall as soon as possible be invested by the Corporation:

(a) Government securities, or

(b) securities guaranteed by the Central or any State Government, or

(c) debentures issued by the Corporation, or

(d) debentures issued, if any, by the Chandernagore Development Authority, or

(e) any public securities approved by the State Government and shall be held by the Corporation for the purpose of repaying from time to time the loans raised by it by the issue of debentures or otherwise.

(2) All dividends and other sums received in respect of any such investment shall, as soon as possible, be paid into the appropriate Sinking Fund and invested in the manner laid down in sub-section (1).

(3) Moneys paid into two or more Sinking Funds may, at the discretion of the Corporation, be invested together as a common fund and it shall not be necessary for the Corporation to allocate the securities held in such investments among the several Sinking Funds.

(4) Any investment made under this section may from time to time,

subject to the provisions of sub-section (1), be varied or transposed.

71. Application of the Sinking Funds :-

Until any loan is wholly repaid, the Corporation shall not apply any Sinking Fund established under this Act in respect of such loan for any purpose other than the purpose of repayment of such loan.

72. Statement of investments :-

(1) The Chief Executive Officer shall, at the end of each year, prepare a statement showing

(a) the amount which has been invested during the year under section 70,

(b) the date of the last investment made during the year,

(c) the aggregate amount of securities then in the hands of the Corporation, and

(d) the aggregate amount which has, up to the date of the statement, been applied for the purpose of repayment of loan under section 71.

(2) Every such statement shall be laid before a meeting of the Corporation and shall be published in the Official Gazette.

73. Annual examination of Sinking Funds :-

(1) Sinking Funds established under this Act shall be subject to annual examination by the auditors appointed under section 80, who shall ascertain whether the cash and the value of the securities belonging thereto are equal to the amount which should be at the credit of such funds and investments under section 70 been regularly made and had the interest accruing on account of such investments been regularly obtained.

(2) The amount which should be at the credit of a Sinking Fund shall be calculated on the basis of the sums credited to such fund under sub-section (1) of section 70.

(3) The value of securities belonging to a Sinking Fund shall be their current value, unless such securities become due for redemption at par with or above their face value before maturity in which case their current value shall be taken as their redemption value, except in the case of debentures issued by the Corporation

which shall always be valued at par with their face value, provided that the Corporation shall make good immediately any loss owing to the sale of such debentures for repayment of the loan raised under section 64.

(4) The Corporation shall forthwith pay into any Sinking Fund such amount as the auditors appointed under section 80 may certify to be deficit unless the State Government specially sanctions a gradual readjustment of such deficit in respect of such fund.

(5) If the cash and the value of the securities at the credit of any Sinking Fund are in excess of the amount which should be at its credit, the auditors appointed under section 80 shall certify the amount of such excess sum and the Corporation may thereupon transfer the excess sum to the Municipal Fund in the General Account.

(6) If any dispute arises as to the accuracy of any deficit or excess referred to in the certificate under sub-section (4) or sub-section (5), the Corporation may, after payment of such deficit or after transfer of such excess, as the case may be, refer the matter to the State Government whose decision thereon shall be final.

74. Power of the Corporation to borrow money from the State Government :-

(1) The Corporation may borrow money from the State Government for carrying out of the purposes of this Act, other than those referred to in section 64, on such terms and conditions as the State Government may determine.

(2) If any money borrowed by the Corporation from the State Government before the commencement of this Act or under sub-section (1) is not repaid, or any interest due in respect thereof is not paid, according to the terms and conditions of such borrowing, the State Government may attach the Municipal Fund or any portion thereof.

(3) After such attachment no person other than an officer appointed in this behalf by the State Government shall in any way deal with the attached Fund or portion thereof. Such officer may do all acts in respect thereof which any municipal authority or an officer or employee of the Corporation might have done under this Act if such attachment had not taken place, and may apply such fund or portion thereof for payment of the arrear and the interest

due in respect of such borrowing and of all expenses on account of the attachment and subsequent proceedings:

Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously charged under any law in force for the time being and all such prior charges shall be paid out of the fund before any part thereof is applied for repayment of the borrowing under sub-section (1) and payment of interest accruing thereon.

75. Attachment of Municipal Fund for securing any payment into Sinking Fund :-

If the Corporation fails to make any payment or to transfer any sum under sub-section (4) or sub-section (5) of section 73, the State Government may attach the Municipal Fund or any portion thereof and thereupon the provisions of section 74 shall, with all necessary modifications, apply.

76. Accounts :-

The accounts of all receipts and expenditure of the Corporation shall be kept in such manner and in such form as the State Government may from time to time prescribe by rules.

77. Audit of account by Finance Officer :-

(1) The Finance Officer shall conduct a monthly internal audit of the accounts of the Corporation and shall report thereon to the Mayor-in-Council who shall cause an abstract of the receipts and expenditure of the month last preceding to be published.

(2) The Finance Officer shall also conduct from time to time such other audit of the accounts of the Corporation as the Mayor-in-Council may direct.

(3) For the purpose of audit of the accounts of the Corporation the Finance Officer shall have access to all accounts of the Corporation and records and correspondences relating thereto and the Chief Executive Officer shall forthwith furnish to the Finance Officer such explanation concerning any receipt or expenditure as he may call for.

78. Report by the Finance Officer :-

(1) The Finance Officer shall

(a) report to the Mayor-in-Council any material impropriety or

irregularity which he may at any time observe, in the expenditure or in the recovery of moneys due to the Corporation or in the accounts of the Corporation;

(b) furnish to the Mayor-in-Council such information as it may from time to time require concerning the progress of the audit.

(2) The Mayor-in-Council shall cause to be laid before the Corporation every report made to it by the Finance Officer together with a statement of orders passed thereon by the Mayor-in-Council and thereupon the Corporation may take such action as it may deem fit.

(3) As soon as may be after the commencement of each financial year the Finance Officer shall deliver to the Mayor-in-Council a report on the entire accounts of the Corporation for the preceding year.

(4) The Secretary shall cause such report to be printed and circulated among the Councillors * * * * *.

(5) The Chief Executive Officer shall forward to the State Government as many copies of such report as may be required by the State Government together with a brief statement of action taken or proposed to be taken thereon.

79. Power of the Finance Officer to call for vouchers, etc :-

The Finance Officer shall audit the accounts of the Corporation with the assistance of officers and other employees subordinate to him and, for the purpose, may call for such vouchers, statements, returns and explanations in relation to such accounts as he may think fit, and shall be competent to frame standing orders and to give directions on all matters relating to audit and particularly in respect of the method and the extent of audit and the raising and pursuing of objections.

80. Appointment of Auditors :-

(1) The accounts of the Corporation shall be audited from time to time by such auditors as are appointed for audit of State Government accounts.

(2) The Chief Executive Officer shall submit accounts to auditors as required by them:

Provided that the Chief Executive Officer shall not be bound to

submit account of expenditure in connection with any anti-corruption work but shall, if so required by the auditors, furnish certificate under his signature of all such expenditure.

(3) The auditors so appointed may,

(a) by written summons, require the production before them or before any officer subordinate to them of any document which they may consider necessary for the proper conduct of audit;

(b) by written summons, require any person accountable for, or having the custody or control of, any such document to appear in person before them or before any officer subordinate to them; and

(c) require any person so appearing before them or before any officer subordinate to them to make or sign a declaration with respect to such document or to answer any question or prepare and submit any statement.

(4) The provisions of sub-section (3) shall not apply to the accounts of expenditure incurred in connection with any anti-corruption work.

81. Report and information to be furnished by auditors :-

The auditors appointed under section 80 shall

(a) report to the Mayor-in-Council any material impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the Corporation, or in the accounts of the Corporation;

(b) report to the Mayor-in-Council any loss or waste of money or other property owned by or vested in the Corporation which has been caused by neglect or misconduct and may, if they think fit, report the names of the persons who in their opinion are directly or indirectly responsible for such loss or waste;

(c) furnish to the Mayor-in-Council such information as the Mayor-in-Council may from time to time require regarding the progress of audit;

(d) as soon as may be after the completion of audit, deliver to the Mayor-in-Council a report upon the accounts of the Corporation and submit a duplicate copy thereof to the Corporation;

(e) conduct a special audit, when so directed by the State Government or the Corporation, on any receipt or expenditure of

the Corporation or examine any accounts of stores and stocks and submit a report upon the same to the Mayor-in-Council and the Corporation;

(f) submit to the State Government copies of all reports referred to in clauses (a), (b), (d) and (e).

82. Mayor-in-Council to remedy defects and report to the State Government :-

The Mayor-in-Council shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and shall report to the Corporation and the State Government the action taken by it:

Provided that if there is a difference of opinion between the Mayor-in-Council and the auditors, the Mayor-in-Council, or if the Mayor-in-Council does not remedy any defect or irregularity within a reasonable period, the auditors shall refer the matter to the State Government as soon as possible and it shall be within the competence of the State Government to pass such orders thereon as it thinks fit.

83. Reference of reports to Municipal Accounts Committee :-

(1) The Corporation shall refer all reports received under section 81 to the Municipal Accounts Committee for their examination and report under section 10.

(2) The report of the Municipal Accounts Committee shall be discussed at a meeting of the Corporation for such decision as the Corporation may think fit:

Provided that if no report is received from the Municipal Accounts Committee, the Corporation shall be competent to discuss the auditors' reports under section 81 for such decision as it thinks fit.

(3) The Corporation shall publish the auditors' reports referred to in section 81 together with the reports of the Municipal Accounts Committee, if any, and the decision of the Corporation thereon, in accordance with such rules as may be prescribed.

84. Powers of the auditors to disallow, surcharge and charge :-

(1) The auditors shall, after giving the person concerned an

opportunity to submit an explanation and after considering such explanation, if any, disallow every item of accounts contrary to the provisions of this Act, and surcharge the amount of an illegal payment on the person making or authorising the making of such payment, and charge against any person responsible therefor the amount of any deficiency or loss incurred by the negligence or misconduct of such person or any amount which ought to have been, but is not, brought into account by such person, and shall in every such case certify the amount due from such person

.

(2) The auditors shall record the reasons for every disallowance, surcharge or charge under sub-section (1), and shall serve in the manner prescribed a certificate for the amount due under that sub-section, and a copy of such reasons, on the person against whom the certificate is made, and shall incorporate such cases of disallowance, surcharge or charge in their report to the Mayor-in-Council, the Corporation and the State Government under section 81.

85. Rights of appeal to a Civil Court or the State Government :-

Any person from whom any sum has been certified by the auditors under section 84 to be due may, within one month after he has received or has been served with the certificate, either

(a) apply to a Civil Court of competent jurisdiction to set aside or modify such disallowance, surcharge or charge and upon such application the Court may, after taking such evidence as it considers necessary, confirm, set aside or modify the disallowance, surcharge or charge and the certificate with such order as to costs as it may think proper, or

(b) appeal to the State Government and the State Government shall pass such orders as it thinks fit. The decisions of the State Government on such appeal shall be final.

86. Payment of certified amount :-

Where an amount is certified under sub-section (1) of section 84 to be due from any person, such amount, or where such person proceeds under section 85, such amount as the Court or the State Government, as the case may be, may decide to be due from such person, shall be paid within three months from the date of certificate under sub-section (1) of section 84 or, as the case may

be, within such period, not less than three months from the date of such decision, as the Court or the State Government, as the case may be, may allow and in the case of default of payment, the amount shall be recoverable by the Corporation as an amount decreed by the Civil Court.

87. Costs payable out of Municipal Fund :-

(1) Any cost allowed by the Court under clause (a) of section 85 shall be paid out of the Municipal Fund within such period as the State Government may fix in this behalf.

(2) If the Corporation fails to pay such cost within the period fixed by the State Government under sub-section (1), the State Government may attach the Municipal Fund or any portion thereof and the provisions of sub-section (2) of section 74 shall, with all necessary modifications, be deemed to apply in respect of such attachment.

88. Effect of non-payment of certified amount :-

Where a person from whom an amount is certified to be due under sub-section (1) of section 84 is a member of the Corporation or of a committee thereof or is an officer or employee of the Corporation and where such person has not paid such amount within three months from the date of such certificate, or where an amount declared to be due from such person under clause (a) or clause (b) of section 85 has not been paid by such person within such period not less than three months from the date of such declaration as may be allowed to him under section 86, such person shall be deemed to have vacated his seat or to have been dismissed from the service of the Corporation, as the case may be, with effect from the date of an order to be made by the State Government in this behalf and shall not be eligible for re-election or reappointment, as the case may be, until the amount as aforesaid has been paid by him.

89. Power of the State Government to make rules :-

(1) The State Government may make rules for the purpose of carrying into effect the provisions of this Chapter.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters:

(a) the manner and the forms in which the accounts of Corporation

shall be kept under section 76;

(b) the time within which, and the manner in which, the matter referred to in the proviso to section 82 shall be referred to the State Government;

(c) the publication of the auditors' reports together with the report of the Municipal Accounts Committee under sub-section (3) of section 83;

(d) any other matter which may be or is required to be prescribed under the provisions of this Chapter.

CHAPTER 8

Powers and functions of the Corporation

90. Obligatory functions of the Corporation :-

It shall be the obligatory duty of the Corporation to make reasonable and adequate provision for the following matters within the limits of the city and within the financial means at its disposal, namely:

(1) in the sphere of public works,

(a) construction and maintenance of water works and providing by itself or by an agency, means for supply of water for public and private purposes;

(aa) providing by itself or by an agency, means of supply of water for fire-fighting purposes;

(b) construction, maintenance and cleansing of sewers and drains, sewerage and drainage works;

(c) construction, maintenance and cleansing of public latrines, urinals and similar conveniences;

(d) construction, maintenance, alteration and improvement of public streets and street furniture, bridges and culverts, fly-overs, sub-ways, cause-ways and the like;

(e) naming of streets and numbering of premises;

(f) lighting of public streets and other public places;

(g) planting and care of trees on road-side and elsewhere;

(h) construction and maintenance of municipal markets and slaughter houses and the regulation of all markets and slaughter

houses;

(i) maintenance of all monuments vested in the Corporation;

(2) in the sphere of public health and sanitation,

(a) scavenging, removal and disposal of filth, rubbish and other obnoxious or polluted matters;

(b) reclamation of unhealthy localities, removal of noxious vegetation and abatement of all nuisances;

(c) regulating and abating offensive and dangerous trades or practices;

(d) watering and cleansing of public streets and other public places;

(e) ensuring the wholesomeness of water supplied for drinking and domestic purposes;

(f) regulation of the places for the disposal of the dead and the provision and maintenance of places for the purpose;

(g) measures for preventing and checking the spread of dangerous diseases,

(h) public vaccination and inoculation;

(i) removal and disposal of the unclaimed dead bodies and carcasses of the all dead animals;

(j) maintenance of all public tanks and regulating the re-excavation, repair and up-keep of all private tanks, wells and other sources of water supply on such terms and conditions as the Mayor-in-Council may deem proper;

(k) conversion of all service privies into sanitary latrines and providing adequate facilities for sanitation so that open defecation may be completely done away with;

(l) disposal of the solid and liquid wastes consistent with efforts to cause recovery and re-use of the all that can be salvaged;

(3) in the sphere of town planning and development,

(a) devising town planning within the limits of the city in accordance with the laws relating to town planning for the time being in force;

- (b) regulating the land-use pattern in the fringe areas of the city in accordance with the law applicable for the purpose;
 - (c) improvement of bustees;
 - (d) control of regular lines of streets;
 - (e) control of all building operations and regulation of building uses;
 - (f) co-ordination of all overground rights enjoyed by service agencies;
 - (g) co-ordination of activities of agencies relating to laying and maintenance of underground pipelines, tubes, cables and the like;
 - (h) laying out and maintenance of public parks, squares, gardens or recreation areas;
 - (i) re-development of congested areas for providing better living conditions;
 - (j) planned development of new areas for human settlements;
 - (k) preservation of monuments and places of historical, artistic and other importance;
 - (l) measures for beautification of the township by setting up fountains and statues, providing recreational areas, improving river-banks, landscaping and the like;
- (4) in the sphere of administration,
- (a) survey of buildings and lands and the preparation and maintenance from time to time of survey maps and plans of the city and other records relating to survey;
 - (b) removal of obstruction and projections in or upon streets, bridges and other public places;
 - (c) securing or removal of dangerous buildings and places;
 - (d) registration of births and deaths;
 - (e) providing boundary marks for the municipal area;
 - (f) destruction of noxious animals or diseased unclaimed dogs;
 - (g) compilation and maintenance of records and statistics relating to the administrative functions of the Corporation;

- (h) maintenance and development of all properties vested in or entrusted with the management of the Corporation;
 - (i) removal of unauthorised encroachment on public streets and public places;
 - (j) checking the construction of unauthorised buildings and pulling down unlawful constructions;
 - (k) ensuring the stoppage of wastage of water supply and other civic facilities;
 - (l) protection of public properties in general and civic properties in particular;
 - (m) abatement of pollutions of all kinds;
 - (n) controlling stray animals and birds;
 - (o) measures as may be required for fire prevention and fire safety under the West Bengal Fire Services Act, 1950, and the rules made thereunder;
 - (p) providing adequate training facilities for the Corporation employees and equipping and motivating them for public service;
 - (q) observance of day of national importance.
- (5) in the sphere of education and social welfare, (a) maintenance of schools for imparting primary and secondary education; (b) maintenance of Poor Fund referred to in section 13.
- (5A) any matter listed in the Twelfth Schedule to the Constitution of India and not specified hereinbefore in this section;

91. Discretionary functions of the Corporation :-

The Corporation may, at its discretion, provide, either wholly or partly, out of the municipal property and municipal fund for the following matters within the limits of the city, namely:

- (1) in the sphere of public works,
 - (a) giving relief to, and establishing and maintaining relief works in time of famine or scarcity for, destitute persons within the limits of the city;
 - (b) construction or maintenance of, or providing or giving aids for, passengers' sheds, libraries, museums, community halls, offices, godowns, shops, markets, dharmashalas, rest houses, or places of

entertainment homes for the disabled and the destitute, public buildings, and domiciliary care of the sick, orphan, destitute and aged people and night-shelter for the pavement dwellers and the homeless;

(c) construction and maintenance of old age homes and orphanages;

(d) construction and maintenance of, or providing aids to, hospitals, dispensaries, asylums, rescue homes, maternity houses and child welfare centres;

(e) construction, purchase, organisation, maintenance, extension and management of mechanically propelled transport facilities for the convenience of the public.

(f) construction, maintenance, repair and purchase of any works for the supply of electrical energy or gas;

(g) construction of low-cost sanitary dwellings for the economically weaker sections of the community;

(h) providing accommodation for all classes of employees of the Corporation;

(2) in the sphere of education,

(a) establishing and maintaining pre-primary schools such as balwadies, and creche.

(b) promotion of civic education, adult education, social education, non-formal education and the like;

(c) promotion of cultural activities including music, physical education, sports and theatres;

(d) advancement of science and technology in the way of life;

(e) advancement of civic consciousness on public health and general welfare by organising discourses, seminars, and conferences;

(f) publication of municipal journals, periodicals and souvenirs, purchase of books and subscriptions to journals, magazines and newspapers;

(3) in the sphere of public health and sanitation,

(a) construction and maintenance of cattle pounds and cattle vriers;

(b) provision for unfiltered water-supply for non-domestic uses;

(c) promotion of the use of bio-gas and other non-conventional energy sources;

(d) provision for sewage treatment and preparation of compost manures from sewage and other refuse;

(e) abatement of smoke nuisances;

(f) setting up of milk dairies or farms for supply, distribution and processing of milk or milk products for the benefit of the people;

(g) ambulance service for carrying patients;

(4) in the sphere of administration,

(a) civic reception to persons of distinction and paying homage on death to persons of repute;

(b) installation of statues, potraits and pictures in appropriate manner;

(c) organisation and management of fairs and exhibitions;

(d) establishment and maintenance of art galleries and botanical or zoological collections;

(e) organisation, construction, maintenance and management of swimming pools, public wash houses, bathing places and other institutions designed for convenience of the community;

(f) construction and maintenance of garages and sheds and stands for vehicles;

(g) purchase and hoisting of the National Flag;

(h) measures for eradication of addiction of all kinds like liquors and drugs;

(i) organising voluntary labour and co-ordinating the activities of voluntary agencies for community welfare;

(5) in the sphere of development,

(a) encouraging formation of co-operatives and, in particular, housing co-operative societies and assistance to those societies in the construction of residential buildings;

(b) providing shelter for the homeless;

(c) undertaking manufacturing of building materials and their

distribution at fair prices;

(d) reclamation of waste lands and promotion of social forestry;

(e) establishing and maintaining nurseries for plants, vegetables and trees and promotion of greenery through mass participation;

(f) organisation of flower shows and promotion of flower-growing as a civic culture;

(g) promotion of agriculture and improvement of cattle breed;

(h) assistance to small-scale and cottage and craft industries;

(i) programme for rehabilitation of scavengers and their families who are displaced on account of abolition of the system of carrying of night-soil as human head load;

(j) income-generating activities for the weaker sections of the community including the women;

(k) collection of statistics and data significant to the community;

(l) intergration of the development plans and schemes of the city with the district or regional development plan, if any;

(5A) any matter listed in the Twelfth Schedule to the Constitution of India and not specified herein before in this section;

(6) generally, taking all measures not specified in the foregoing provisions which are likely to promote public safety, health, convenience, education or welfare of the community.

92. Transfer of functions of State Government :-

(1) Notwithstanding anything contained in any law for the time being in force, the State Government may, subject to such conditions as it may think fit to impose, transfer,

(2) Without prejudice to the generality of the provisions of subsection (1), the State Government may transfer to the Corporation such functions and duties as are performed by the departments of the State Government on any of the following matters, namely:

(a) town and country planning,

(b) urban development,

(c) urban development including urban water supply and sanitation,

- (d) urban transport system including regulation of traffic terminus,
- (e) urban employment schemes and programmes,
- (f) health and family welfare,
- (g) relief and social welfare including social security schemes and programmes,
- (h) public works including road construction and housing,
- (i) cottage and small-scale industries,
- (j) education including primary education, adult education, social education, non-formal education, audio visual education and library services,
- (k) food and supplies including rationing and distribution,
- (l) civil defence,
- (m) fire protection and fire fighting,
- (n) sports and youth services,
- (o) welfare of scheduled castes and scheduled tribes,
- (p) environmental safety and improvement.

(3) Where any functions and duties conferred by or under any enactment are so transferred, that enactment shall have effect as if this section had been incorporated in that enactment.

92A. Power to transfer any function of Corporation under the Act to any organisation :-

Notwithstanding anything contained in this Act or in any other law for the time being in force, the Corporation may, if it is of opinion that it is necessary so to do in the public interest, transfer, with the prior approval of the State Government, any function or functions of the Corporation under this Act to any organisation, including a Government organisation, in such manner, and on such terms and conditions, as may be prescribed:

Provided that such transfer of function or functions of the Corporation to such organisation shall not absolve the Corporation from the responsibility of carrying out the provisions of this Act in relation to the function or functions so transferred.

Explanation. "Government organisation" shall mean an organisation maintained or managed by the State Government.

CHAPTER 9

Municipal Taxation

93. Power to impose taxes :-

(1) The Corporation shall, for the purpose of this Act, have the power to levy the following taxes:

(a) a [property tax] on lands and buildings,

(b) *****

(c) a tax on advertisements, other than advertisements published in newspapers,

(d) a tax on carts, carriages and animals,

(e) toll on

(i) ferry,

(ii) bridge, and

(f) a special conservancy charge on commercial and industrial establishments.

(2) The levy, assessment and collection of taxes mentioned in sub-section (1) shall be in accordance with the provisions of this Act and the rules and the bye-laws made thereunder.

94. Levy of fees, charges, etc :-

(1) The Corporation may, from time to time, levy fee for licences issued or permissions granted under the provisions of this Act and also impose charges for any specific services rendered in pursuance of the provisions of this Act.

(2) The State Government may, from time to time, prescribe the scale at which such fees may be levied or charges imposed. B. Rating and Valuation

95. [Property tax] on lands and buildings :-

(1) For the purpose [porperty tax] on the annual value of lands and buildings [comprised in a holding, as] determined under this Chapter, shall be imposed by the Corporation.

(2) such property tax shall be determined as follows:

(a) where the annual value of lands and building does not exceed nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula: (annual value -----+ 10) per cent of the annual value, or 100

(b) where the annual value of lands and buildings exceeds nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula: annual value (-----100----- + 22) per cent of the annual value:

Provided that the property tax shall not exceed 40 per cent of the annual value of lands and buildings:

Provided further that while calculating the percentage of property tax, the decimal figure below 0.5 shall be ignored and the decimal figure of 0.5 or above shall be rounded off to 1:

Provided also that the State Government may, from time to time, by notification, revise the formula referred to in clause (a) and clause (b) of this sub-section and upon such revision, this Act shall be deemed to have been amended accordingly:

Provided also that no such revision shall be made more than once in five years.

96. Levy of surcharge :-

A surcharge at such rate not exceeding 50 percent of the total amount of the [property tax] imposed on a holding may be levied if such holding is used wholly or in part for commercial, industrial or other non-residential purposes and the Corporation shall, from time to time, decide the rate of surcharge which shall form part of the [property tax] for the purpose of recovery.

97. Rebate for residential building :-

Where a holding is used by the owner exclusively for his own residential purposes, a rebate not exceeding 20% of the [property tax] as determined under this Chapter may be allowed by the Corporation:

Provided that the Corporation may cause classification of building according to year of construction for the purpose of granting varying rates of rebate.

98. Exemption of diplomatic missions :-

The State Government may, by order, exempt from the payment of any rate, tax, toll or fee payable under the provisions of this Act, any diplomatic or consular mission of a foreign State and the diplomatic and consular officers of such mission.

99. Exemption of Central Government properties :-

Notwithstanding anything contained in this Chapter, lands and buildings which are the properties of the Central Government, shall be exempt from the [property tax]:

Provided that nothing in this section shall prevent the Corporation from levying on such lands and buildings a [property tax] to which immediately before the commencement of this Act they were, or were treated as, liable:

Provided further that the Corporation may levy a service charge on such buildings on the basis of [annual value] and at such rate as may be determined by the Central Government from time to time.

100. Exemption of holdings exclusively used for public worship etc :-

Notwithstanding anything contained in the foregoing sections in this Chapter,

(a) lands or buildings or portions thereof exclusively used for the purpose of public worship, or

(b) lands or buildings exclusively used for the public burial or as burning ground, or any other place used for the disposal of the dead duly registered under this Act, or

(c) open spaces including parade grounds which are the properties of Government, shall be exempt from the [property tax].

Explanation. For the purpose of clause (a) of this section, any land or building used for the purpose of public worship shall not be deemed to be exclusively used for such purpose if on such land or in such building any trade or business is carried on or any rent is derived in respect of such land or building or such land or building is used for any gainful purpose whatsoever.

101. Exemption of holdings exclusively used for public charity or medical relief or education of the poor, free of charge :-

The Mayor-in-Council may exempt from [property tax] either wholly or in part any holding which is exclusively used with the approval of

the Mayor-in-Council for public charity or philanthropic purposes or for the purpose of medical relief to or education of the poor, free of charge.

101A. Exemption of properties of ex-servicemen :-

Notwithstanding anything contained in the foregoing provisions of this chapter, the Corporation may, by a resolution, exempt 25 per cent of the property tax in respect of any holding belonging to an ex-serviceman, or family of a deceased soldier or ex-serviceman, who has no other land or building in any part of the State of West Bengal and who is residing in that holding

102. Power to reduce [property tax] in case of excessive hardships :-

Whenever from the circumstances of the case levy of [property tax] on any holding in the Corporation would be productive of excessive hardship to the person liable to pay the same, the Corporation may reduce the amount payable on account of such holding, or may realise the sum by instalments:

Provided that such reduction or remission shall not, unless renewed by the Corporation, have effect for more than one year.

103. Remission on account of vacant holding :-

(1) When any holding comprising land and building has remained vacant or unproductive of rent for ninety or more consecutive days, the Corporation may, upon an application in writing from the owner, remit or refund one half of the amount of tax due for the period of such vacancy.

(2) The Corporation may make bye-laws for the purpose of remission or refund as provided in sub-section (1).

104. Exemption of holding of low valuation :-

The Corporation may exempt from [property tax] any holding comprising land or building the annual valuation of which does not exceed three hundred rupees:

Provided that where a person owns or occupies more than one holding the aggregate annual value of which exceeds three hundred rupees, such holding shall not be exempted from the [property tax].

105. [Determination] of annual valuation :-

(1) Notwithstanding anything contained in the West Bengal Premises Tenancy Act, 1956 or in any other law for the time being in force, for the purpose of assessment of the [property tax], the annual value of a holding comprising land and building shall be deemed to be the gross annual rent including service charges, if any, at which such land or building might at the time of assessment be reasonably expected to let from year to year, less an allowance of [ten per cent] for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent.

(2) The annual value of a holding comprising vacant land only shall be deemed to be an amount [which may be equal to, but may not exceed] five per cent of the estimated market value of the land at the time of assessment.

(3) If the gross annual rent of any class or classes of lands or buildings cannot be easily estimated, the annual value of a holding comprising such land or building shall be deemed to be an amount which may be equal to but may not exceed seven and a half per cent of the value of the holding obtained by adding the estimated cost of erecting the building at the time of assessment less a reasonable amount to be deducted on account of depreciation, if any, to the estimated present market value of the land [comprised in the holding.]

(4) The estimated cost of erecting a building shall not, for the purpose of determination of annual value, include the cost of any plant or machinery

(5)* * * * *

(6) The annual value as determined under this Chapter shall be rounded off to the nearest ten rupees.

106. Determination of annual valuation of holdings exempted from [property tax] :-

(1) Where any holding is exempt from [property tax], the annual valuation thereof shall be determined in accordance with the provisions of this Chapter.

(2) Where any land is exempt from the [property tax] under the provisions of this Chapter, the annual value of any building erected on such land not entitled to any exemption from the [property tax],

shall be determined, separately from the land in accordance with the provisions of this Chapter.

107. Unit of assessment :-

(1) Every building together with the site and the land appurtenant thereto comprised in a holding shall be assessed as a single unit:

Provided that where portions of any building together with the site of the land appurtenant thereto are vertically divisible and are separately owned so as to be entirely independent and capable of separate enjoyment, notwithstanding the fact that access to such separate portions is made through a common passage or a common staircase, such separately owned portions may be assessed separately:

Provided further that the right of such access is protected by a registered deed of agreement.

(2) All lands or buildings, to the extent these are contiguous or are within the same curtilage or are on the same foundation and are owned by the same owner or co-owners as undivided property, shall be treated as one unit for the purpose of assessment under this Act.

(3) Each residential unit with its percentage of undivided interest in the common areas and facilities, constructed or purchased and owned by or under the control of any housing co-operative society registered under the West Bengal Co-operative Societies Act, 1983, shall be assessed separately.

(4) Each apartment and its percentage of the undivided interest in the common areas and facilities in a building within the meaning of the West Bengal Apartment Ownership Act, 1972, a declaration in respect of which has been duly executed and registered under the provisions of that Act, shall be assessed separately.

(5) Every land, which is not built upon, comprised in a holding shall be assessed separately as a single unit.

(6) Notwithstanding anything contained in the foregoing provisions of this section, the Mayor-in-Council may, on its own or upon an application,

108. Periodic assessment :-

(1) The annual value of a holding comprising land or building which

has been determined before and is in force on the date of the commencement of this Act, shall remain in force until a fresh valuation list is enforced under this Act.

(2) The Mayor-in-Council shall cause a general valuation of all holdings in accordance with the provisions of this Chapter as soon as possible after the constitution of a new Corporation and at periodic intervals so as to ensure that there is a revision of annual valuation of all municipal holdings at the termination of successive period of six years.

109. Preparation of valuation and assessment list :-

(1) The annual valuation of holdings under this chapter shall be made, unless otherwise directed by the State Government, by the Central Valuation Board established under the West Bengal Central Valuation Board Act, 1978, and the preparation of valuation list, amount of property tax determined under section 95 on the basis of such valuation list, and disposal of all applications for review, shall abide by the provisions of that Act.

(2) The list thus prepared under sub-section (1) shall be the assessment list of the Corporation.

(3) When the Mayor-in-Council is directed by the State Government to undertake the preparation of valuation list, it shall determine the annual value of all holdings within the area of the Corporation in the manner

provided in this chapter and the rules made thereunder and cause preparation and publication of the assessment list in the prescribed manner.

(4) A new valuation list under sub-sections (1) and (3) shall, unless otherwise directed by the State Government, be prepared in the same manner once in every six years:

Provided that if an existing valuation list is not revised for any unavoidable reason, the validity of operation of such valuation list shall not be called in question until a new valuation list takes effect under this Act.

110. Publication of assessment list :-

(1) When an assessment list is prepared or [revised by the Corporation, it] shall cause the * * assessment list to be published

by public notice of the place where the list may be available for inspection.

(2) In all cases in which any property is for the first time assessed or the assessment is increased, the Corporation shall also give a written notice thereof to the owner or occupier of the property if known.

(3) Such assessment list shall take effect from the beginning of the quarter of a year immediately following its publication.

111. Objections and hearing :-

Omitted by W.B. Act 17 of 1995.

112. Publication of final assessment list :-

Omitted by W.B. Act 17 of 1995.

113. Application for review :-

(1) Any person who is dissatisfied with the assessment as appearing in the assessment list referred to in section 110 may prefer an application for review before the Corporation within a period of one month from the date of publication of such assessment list or service of written notice, as the case may be.

(2) No such application for review shall be entertained unless the amount of property tax on the previous valuation of any land or building has been paid or deposited in the office of the Corporation before such application is filed and every such application shall stand rejected unless such amount of tax is continued to be paid or deposited in the office of the Corporation till such application is finally disposed of.

114. Hearing of objection by Review Committee :-

(1) Every application under sub-section (1) of section 113 shall be heard and determined by a Review Committee to be constituted by the Corporation in the manner hereinafter provided in this section.

(2) Every Review Committee shall be presided over by Mayor or the Deputy Mayor and shall consist of not less than two, but not more than four, Councillors appointed by the Corporation at a meeting:

Provided that no Councillor of the ward from which the application for review is made shall be a member of the Review Committee;

Provided further that no decision of the 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, other than the presiding officer, from a meeting thereof.

(3) The Review Committee shall give notice to the applicant of the time and place at which his application will be heard and the Committee shall dispose of the application in such manner as may be prescribed:

Provided that in the case of equality of votes, the person presiding shall have a second or casting vote:

Provided further that when the Corporation is dissolved, the State Government shall, by notification, appoint the Review Committee consisting of such number of member or members, including its President, if any, as may be specified in the notification for the purpose of hearing application for review preferred under subsection (1) of section 113:

Provided also that the member or members, including the President, if any, as aforesaid shall be appointed by the State Government from among the persons residing in the wards other than the wards to which the matter