

West Bengal Central Valuation Board Act, 1978

057 of 1978

[05 February 1979]

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West Bengal Central Valuation Board Act, 1978

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An Act to provide for a 1[***] Valuation Board and valuation Authorities the purpose of valuation of lands and buildings in West Bengal. WHEREAS it is expedient to establish a1[***] Valuation Board and Valuation Authorities for the purpose of valuation of lands and buildings in West Bengal; It6 is hereby enacted in the Twenty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows: -

1. Short Title, Extent And Commencement :-

(1) This Act may be called the West Bengal 1[***] Valuation Board Act, 1978.

(2) It extends to the whole of West Bengal.

(3) It shall come into force in such area and on such date as the State Government may, by notification, appoint and different dates may be appointed for different areas.

2. Definitions :-

(1) In this Act, unless there is anything repugnant in the subject or context, 2[***]

[(aa) "Administrator or Board of Administrators" has the same meaning as in sub-section (3) of section 14 of the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1990) ;]

[(aaa)] "Asansol" means Asansol as defined in the Asansol Municipal Corporation Act, 1990 (West Ben. Act XXII of 1990) ;]

(b) "Board" means then 1[***] Valuation board established under section 4;

(bb) "Board of Councilors" means the Board of Councilors of a Municipality;]

1. The word "Central" omitted by section 2 of the West Bengal Central Valuation Board (Amendment) act, 2002 (West Ben. Act XVII of 2002).

2. Clause (a) omitted by section 2(1) of the West Bengal Central Board (Amendment) Act, 1995 (West Ben. Act XVII of 1995) (with retrospective effect from 25.3.1994). which was earlier as under :

(a)Authority" means a Valuation authority constituted under section 27;.

3. Clause (aa) inserted by section 3(a) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

4. Clause (aa) inserted by section 2(1) (b) of the west Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

5. Existing clause (aa) renumbered as clause (aaa) by section 3(a) of the West Bengal Central Valuation board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

6. Clause (bb) inserted by section 2(1) (c) of the west Bengal Central board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

(c) " 1[Kolkata means 1[Kolkata] as defined in the 1[Kolkata] Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980);

(d) " Chandernagore" means Chandernagore as defined in the Chandernagar Municipal corporation act, 1990 (west ben. Act XXXII of 1990;]

(e) "Councilor" means a Councilor of a Corporation or Municipality;]

(f) " Corporation" means the 1[Kolkata] Municipal Corporation. The Howrah Municipal Corporation, the Siliguri Municipal Corporation, or the Chandernagar Municipal Corporation;]

(g)" Fund" means the 6[***] Valuation Board Fund referred to in section 20 ;

(h)"Howrah means Hoerah as defined in the Howrah Municipal Corporation act,1980 (West Ben. Act) LVII of 1980) ;

(i)"land or building" includes a bustee;

(ii) "municipal area" indicates a notified area;]

(l) " Municipality" means a Municipality as defined in the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993) and includes a Notified Area Authority;]

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

1. Substituted by section 5 of the West Bengal capital City (Change of Name) Act, 2001 (West Ben. Act XVII of 2001) (w.r.e.f.1.1.2001) for "Calcutta".

2. Clause (d) substituted by section 2(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995), which was earlier as under:

(d) "Chandernagar" means Chandernagore" as defined in the Chandernagore Municipal Act, 1955 (West Ben. Act XVII of 1995) ,

which was earlier as under:

3 . Clause (e) substituted by section 2(1) (e), *ibid*, which was earlier as under

(e) "Commissioner of a Municipality" includes a notified area authority;

4. Clause (ee) omitted by section 3(b) of the West Bengal Central Valuation Board (Amendment) act, 2002 (West Ben. Act XVII of 2002), which was earlier substituted by section 2(1) (f) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) as under:

(ee) "consolidated rate" means the consolidated rate leviable under the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) ;.

5. Clause (f) substituted by section 2 (10 (g) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995), which was earlier as under:

(f) "Corporation" means the Calcutta Municipal Corporation and includes the Howrah Municipal Corporation and the Municipal Corporation of Chandernagore;.

6. The word "Central" omitted by section 2 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

7 . Clause (ii) inserted by section 2(10 (gg) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVII of 1995).

8. Clause (l) substituted by section 2(1) (h), *ibid*, which was earlier as under:

(l) "Municipality" means a municipality constituted under the Bengal Municipal Act, 1932 (Ben. Act XV of 1932) and includes a notified area constituted under that Act;

1[(kk) "property tax" means the property tax on the annual value of lands and buildings determined and leviable under the Howrah Municipal Corporation Act, 1980 (West Ben. Act LVII of 1980),
2[the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980),] the Siliguri Municipal Corporation Act, 1990 (West Ben. Act XXX of 1990), the Asansol Municipal Corporation Act, 1990 (West Ben. Act XXXI of 1990) , the Chandernagore Municipal Corporation Act, 1990 (West Ben. Act XXXII of 1990), or the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993) , as the case may be;]

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

(m) "Regulations" means regulations made under section 29;

3[(mm) "Siliguri" means Siliguri as defined in the Siliguri Municipal Corporation Act, 1990;]

[(n) "valuer-surveyor" means a value-surveyor Grade I, or the valuer-surveyor GradeII, registered as such under section 8B.]

5[(2) Words and expressions used in this Act but not defined shall have the same meaning as in the Howrah Municipal Corporation Act, 1980 or the 6[Kolkata] Municipal Corporation Act, 1980 or The Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990 or the West Bengal Municipal Act, 1993.

3. Act To Override Other Laws :-

With effect from the date of notification referred to in subsection (1) of section 9 the 7[provisions of the Howrah Municipal Corporation Act, 1980 or the 6[Kolkata] Municipal Corporation Act, 1980 or the Siliguri Municipal Corporation act, 1990 or the asansol Municipal Corporation act, 1990 or the Chandernagore Municipal Corporation Act, 1990

1. Clause (kk) inserted by section 2(10 of the West Bengal Central Board (Amendment) Act, 1955 (West Ben. Act XVI of 1995).

2. INSERTED BYSECTION 3(C0 OF THE West Bengal Central Valuation Board (Amendment0 act, 2002 (West Ben. Act XVII of 2002)

3. Clause (mm0 inserted by section 2(10(j) of the West Bengal Central Board (Amendment) Act, 1955 (West Ben. Act XVI Of 1995).

4. Clause (n) substituted by section 2 of the West Bengal Central Board (Second Amendment) Act, 1994 (West Ben. Act XLIV Of 1994) (w.e.f. 10.10.1994), which was earlier as under: (n) "valuer-surveyor" means a value-surveyor registered as such under section 8B.

5. Sub-section (2) substituted by section 2(20 of the West Bengal Central Valuation Board (amendment) Act, 1995 (West Ben. Act XVI of 1995), which was earlier as under:

"(2) Words and expressions used in this Act but not defined shall have the same meanings as in the Bengal Municipal Act, 1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980, as the case may be."

6. Substituted by section 5 of the West Bengal Central Valuation Board (Amendment) Act, 2001 (West Ben. Act XVIII of 2001) (w.r.e.f.1.1.2001) for "Calcutta".

7. Substituted by section 3 of the West Bengal Central Valuation

Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995), for "provisions of the Bengal Municipal Act 1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980." Or the West Bengal Municipal Act, 1993] or any other law relating to any of the matters provided for in this act shall be deemed, in respect of such area, to have been modified to the extent of the provisions made in this Act.

4. Establishment Of The Board :-

(1) The State Government may, by notification, establish, for the purpose of this Act, a Board to be called the 1[***] Valuation Board.

(2) The Board shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name and shall be competent to acquire, hold and dispose of any property, both movable and immovable, to enter into contracts and to do all things necessary for the purpose of this Act.

5. Members Of The Board :-

(1) The Board shall consist of a Chairman and 5[four] other members to be appointed by the State Government.

(2) The Chairman shall be a person who is or has been an officer of the State Government 3[not below the rank of Secretary including ex-officio Secretary] 4[***]].

5[(3) 6[The four other members of the Board shall hold office for such period not exceeding 7[four years] as the State Government may determine and the terms and conditions of their service, including salaries and allowances shall be such as may be prescribed.

8[(5) The Board shall have a Member-Secretary who shall be appointed by the State Government from amongst the members referred to in sub-section (3) and shall be the Chief Executive Officer of the Board.]

1. The word "Central" omitted by section 2 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

2. Substituted by section 2(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994) for the word "eight", which was earlier substituted by section 2 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989) for the word "two".

3. Substituted by section 2 of the West Bengal Central Valuation Board (Amendment) Act, 1988 (West Ben. Act XII of 1988) for "not below the rank of a Secretary,".
4. The words " or Chief Engineer" omitted by section of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).
5. Sub-section (3) substituted by section 2, *ibid*.
6. Substituted by section 2(b) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994) for "The eight pther members shall include such number of officers of the State Government and non-officisl experts".
7. Substituted by section 2 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989) for "six years".
8. Sub-section (5) inserted by section 2, *ibid*.
- 5a. Validation. ---- Notwithstanding anything contained elsewhere in this Act, no action of the Board shall be invalid or otherwise called in question merely on the ground of the existence of any vacancy (initial or subsequent) in the office of the members of the Board.

6. Officers And Employees :-

- (1) The Board may create such posts of officers and employees and fill up such posts as may be approved by the State Government.
- (2) The terms and conditions of service including salaries and allowances of the officers and employees appointed under sub-section (1) shall be determined by regulations.

7. Employment Of Staff Of The State Government :-

- (1) The Board may take over and employ such staff of the State Government, as the State Government may take available.
- (2) During the period of such employment all matters relating to pay, allowances, leave, retirement, pension, provident fund and all other terms and conditions of service of the staff so made available and taken over shall be regulated by the West Bengal Service Rules or such other rules on the subject as may, from time to time be made by the State Government for its employees.
- (3) Subject to the provisions of sub-sections (2) and (4), every person so taken over and employed shall be subject to the provisions of this Act and the regulations.
- (4) All permanent Government employees taken over and

employed under sub-section (1) shall have a lien on their post in the service of the State Government and the period of their service under the Board shall, on reversion to the service of the State Government, be counted for the purpose of their promotion, increments, pensions and other matters relating to their service.

8. Expenditure Incurred On Account Of Salaries And Allowances Including Contingencies :-

(1) The expenditure incurred by the Board for

1. Section 6 substituted by section 4 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) , which was earlier as under:

"6 Officers and other staff. --- (1)***

(3) The Board may create such posts of other officers and employees as may be approved by the State Government: Provided that Board shall not, without the previous approval of the State Government, appoint any officer in the scale of pay, the maximum of which exceeds one thousand five hundred rupees a month.

(4) The terms and conditions of service, including salaries and allowances, of the officers, and employees appointed under sub-section (3) shall be determined by regulations."

2. Section 8 substituted by section 5, *ibid*, which was earlier as under:

"8. Expenditure incurred on account of salaries and allowances. --- the expenditure incurred by the Board for meeting the salaries and allowances of the Chairman, the Member-Secretary, the other members and the officers and employees serving under the Board shall be defrayed out of the Fund." meeting the salaries and allowances including contingencies of the Chairman and the Member-Secretary serving under the Board under the Board shall be defrayed out of the Fund to be provided by the State Government.

(2) The expenditure incurred by the Board for meeting the salaries and allowances including contingencies in respect of all the officers and employees serving under the Board shall be defrayed out of the Fund to be provided by the State Government.

(3) The expenditure towards contingencies for maintaining normal financial activities shall be met out of the Fund so provided by the State Government.

8A. Maintenance Of Register Of Registered Valuer-Surveyors
2[Grade I And Registered Valuer-Surveyors Grade II] :- The Board shall maintain in the prescribed manner a register of registered

valuer-surveyors 3[Grade I and registered valuer-surveyors Grade II].

8B. Registration Of Valuer-Surveyor⁴ [Grade I And Valuer-Surveyor Grade II :- Every person who possess such qualifications as may be prescribed shall, subject to such terms and conditions, and on payment of such fee, as may be prescribed, be entitled to have his name entered ⁵[as a valuer-surveyor Grade I of valuer-surveyor Grade II] in the register of registered valuer-surveyors ⁶[Grade I and registered valuer-surveyor Grade II].

9. Determination Of Valuation And Its Duration :-

(1) The State Government shall, from time to time by notification, specify the area where, the general valuation of lands and buildings shall be made by the board, in accordance with the ⁷[provisions of Howrah Municipal Corporation Act, 1980 (West Ben. Act LVII of 1980) or the ⁸[Kolkata] Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) or The Siliguri Municipal Corporation Act, 1990 (West Ben. Act XXX of 1990) or the Asansol Municipal Corporation Act, 1990 (West Ben. Act XXXI of 1990) or the Chandernagore Municipal Corporation Act, 1990 (West Ben. Act XXXII of 1990) or the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993)] or any other law for the time being in force in such area, as the case may be, in so far as they relate to the determination of annual valuation.

1. Section 8a and 8B inserted by section 3 of the West Bengal Central Valuation Board (Amendment) Act, 1993 (West Ben. Act XV of 1993).

2. Inserted by section 3(a) of the West Bengal Central Valuation Board (Second Amendment) Act, 1994 (West Ben. Act XLIV of 1994) (with effect from 10.10.1994).

3. Inserted by section 3(b), *ibid* (with effect from 10.10.1994).

4. Inserted by section 4(a), *ibid* (with effect from 10.10.1994).

5. Inserted by section 4(b), *ibid* (with effect from 10.10.1994).

6. Inserted by section 4(c), *ibid* (with effect from 10.10.1994).

7. Substituted by section 4(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "provisions of the Bengal Municipal Act, 1932 (West Ben. Act XV of 1932) or the Calcutta Municipal Corporation Act, 1980 or the

Howrah Municipal Act, 1980".

8. Substituted by section 5 of the West Bengal Capital City (Change of Name) Act, 2001 (West Ben. Act XVIII of 2001) (w.r.e.f. 1.1.2001) for "Calcutta"

1[Provided that the Board may, in accordance with a resolution in this behalf adopted at a meeting of the Board and with the previous approval of the State Government, require 2[a valuersurveyor Grade II] to make, subject to such conditions as may be prescribed, the general valuation of lands and buildings in the area as aforesaid or in any part thereof such remuneration as the Board may determine, and every such valuation shall be deemed to have been made by the Board.

(2) The valuation made by the Board shall become operative with effect from such date, as the State Government may, by notification, appoint in this behalf and shall remain in force in respect of such area for a period of 3[five years] and may be revised thereafter at the termination of successive periods of 3[five years]:

Provided that 4[notwithstanding anything contained in the foregoing provisions of this section, in 5[Kolkata] and Howrah and in any Municipality,] the valuation shall remain in force in such groups of Wards and for such period as may be prescribed and such valuation may be revised thereafter at the termination of successive periods of 3[five years] from the expiry of the period so prescribed:

Provided further that the valuation of lands or buildings in any area made in accordance with the provisions of 6[the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993)] or any other law shall remain in force for the period for which it was made under 6[the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993)] or any other law, as the case may be.

7[(3) Notwithstanding anything contained in sub-sections (1) and (2), if, during the currency of any period referred to in sub-section (2), any new building is erected, or any existing building is reconstructed or substantially altered or improved, in any area, the determination of valuation of such premises shall

1. Proviso added by section 4 of the West Bengal Central Valuation Board (amendment) Act, 1993 (West Ben. Act XV of 1993).

2. Substituted by section 5 of the West Bengal Central Valuation Board (Second Amendment) Act, 1994 (West Ben. Act XLIV of 1994) for "any valuer-surveyor".

3. Substituted by section 2 of the West Bengal Valuation Board

(Amendment) Act, 2003 (West Ben. Act XII of 2003) for "six years".

4. Substituted by section 4 of the west Bengal Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994) for "in Calcutta and Howrah".

5. Substituted by section 5 of the west Bengal Capital City (Change of name) Act, 2001 (West Ben. Act XVIII of 2001) (w.r.e.f.1.1.2001) for "Calcutta".

6. Substituted by section 4(2) of the west Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "the Bengal Municipal Act, 1932 (Ben. Act XV of 1932)".

7. Sub-section (3) substituted by section 6(a) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002), which was earlier as under:

"(3) Notwithstanding anything contained in sub-sections (1) and (2), if during the currency of any period referred to in sub-section (2), any new building is erected or an existing building is reconstructed or substantially altered or improved in any area, the Board may cause the entire premises to be valued or revalued and the valuation or revaluation so made shall remain in force for the unexpired portion of the period referred to in that sub-section."

Be subject to the same criteria as has been fixed by the Board for such premises, and its valuation shall be covered by such procedure as may be determined by the Board for its immediate valuation with prior mandatory filling of statement of particulars under section 16 by the owner or occupier. The valuation so made shall remain in force from the quarter intimated by the Municipality or Corporation for the unexpired portion of the period referred to in sub-section (2). The procedure of review, mentioned in sections 14 and 15 shall be followed.]

(4) The Corporation and 1[the Board of Councilors] shall in each year and within such time, as may be prescribed, send to the Board a list of all new buildings erected and also all existing buildings reconstructed or substantially altered or improved within their respective jurisdiction 2[together with suggested valuation in terms of Boards guideline for finalization and approval of valuation by the Board].

10. Section 10 :-

11. Publication Of Final Valuation List :-

When the general valuation of lands and buildings has been made by the Board under section 9, the Board shall prepare a valuation

list and shall give public notice of the place or places where the valuation list may be inspected, and the valuation as aforesaid together with the amount of 5[property tax, payable thereon,] as recorded in the valuation list shall, subject to the provisions of sections 14 and 15, be conclusive. The Board shall also give a notice in writing to the owner or to the lessee, sub-lessee or occupied of any land or building, as the case may be, in all cases in which the valuation of such land or building is made for the first time or the annual valuation of such land or such land or building as increased:

1. Substituted by section 4(3) of the West Bengal Central Valuation Board (Amendment) act, 1995 (West Ben. Act XVI of 1995) for "the Commissioners of municipality".

2. Inserted by section 6(b) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

3. Section 10 omitted by section 5 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994), which was earlier as under:

4. "10. Publication of the draft valuation list. -

(1) When the valuation under section 9 of the lands and buildings in any area has been completed the Board shall cause such valuation and the amount of consolidated rate thereon to be entered in a list.

(2) The Board shall publish the valuation list in such manner as may be prescribed and shall specify a date within which objections to the list may be filed.

(3) After the expiry of the date specified in sub-section (2) and within such period thereafter as may be prescribed the objection shall be determined, after giving the objector an opportunity of being heard, by such officer or officers of the Board as it may specify in this behalf.

(4) The objections shall be filed and determined in such manner as may be prescribed."

4. Section 11 substituted by section 6, *ibid*, which was earlier as under:

"11. Publication of final valuation list. -When objections have been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected and the valuation together with the amount of consolidated rate thereon as recorded in the final valuation list shall, subject to the provisions of sections 14 and 15, be Conclusive."

5. Substituted by section 7 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) for "consolidated rate or property tax, as the case may be, payable thereon", which were earlier substituted by section 5(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "consolidated rate thereon". Provided that the valuation list as aforesaid may be prepared and published in respect of all the holdings of 1 [any municipal area or any area within the jurisdiction of a Corporation] specified in the notification under sub-section (1) of section 9 or the holdings of 2 [any municipal area within such group of wards or any area within such group of wards within the jurisdiction of a Corporation] as the State Government may determine.

12. Section 12 :-

12A. Alteration Or Amendment Of 5 [***] Valuation List :-

(1) Notwithstanding anything contained in section 11, the Board may at any time before the date of hearing of an application for review under section 14 and for reasons to be recorded in writing, direct any alteration or amendment of the 6[* * *] valuation list-

(a) by inserting therein the name of any person whose name ought to be inserted; or

(b) by inserting therein any land or building previously omitted together with the valuation thereof; or

(c) by striking out the name of any person or any land or building not liable for payment of 7[property tax; or]

(d) by increasing or decreasing the annual valuation of any holding which, in the opinion of the Board, has been substantially undervalued or over-valued by reasons of fraud, misrepresentation, 8[mistake, error, or subsequent construction or inadvertence; or]

[(e) by correcting any patent error or omission.]

1. Substituted by section 5(2) (a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "any area of a municipality".

2. Substituted by section 5(2) (b), *ibid* for "any area within such group of wards of a municipality".

3. Section 12 omitted by section 7 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994), which was earlier as under:

"12. Amendment of valuation list by Board. -The Board may, for

reasons to be recorded in writing, amend the valuation list at any time before the date specified for filing objections under sub-section (2) of section 10."

4. Section 12A inserted by section 4 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

5. The word "final" omitted by section 8(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

6. The word "final" omitted by section 8(b), *ibid*.

7. Substituted by section 8(a) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) for "consolidated rate or property tax, as the case may be; or", in which the words "or property tax, as the case may be" were inserted by section 6(1) (a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

8. Substituted by section 8(b), *ibid* for "mistake, or error; or", in which the words "or error; or" were substituted by section 6(1) (b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "or error".

9. Clause (e) inserted by section 6(1) (c) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

13. Preparation Of Municipal Assessment Book And Assessment List :-

Omitted by the West Bengal Central Valuation Board (Amendment) Act, 1984 (West Ben. Act XL of 1984).

14. Application For Review :-

(1) The owner or occupier or any other person primarily liable to pay 2[property tax,] may if dissatisfied with the valuation of any land or building as entered in the 3[* * *] valuation list, apply to the "[Corporation or the 5[Board of Councilors] concerned] to review the valuation.

(2) The application shall be filed within such time and in such manner as may be prescribed.

(3) Every application presented under sub-section (1) shall be heard and determined by a Review Committee constituted under section 15 in accordance with such procedure as may be prescribed.

6[(4) No application under sub-section (1) shall be entertained

unless the amount of 7[property tax,] on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Corporation or Municipality, as the case may be, before the application is filed, and every such application shall fail unless the amount of 7[property tax,] on the previous

1. Sub-section (2) omitted by section 6(2) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995), which was earlier asunder: " (2) A notice shall be given to the owner or to the lessee, sub-lessee or occupier of the land or the building for filing of objection, if any, within thirty days of receipts of such notice, before an order for alteration or amendment is made by the Board under sub-section (1), and no application for review preferred under section 14 in respect of such land or building shall be heard until the matter is disposed of by the Board: Provided that the Board shall dispose of such matter within one month of the filing of objection, if any."

2. Substituted by section 9(a) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) for "consolidated rate or property tax, as the case may be," in which the words "or property tax, as the case may be," were inserted by section 7(1) (a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

3. The word "final" omitted by section 9(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994).

4. Substituted by section 5 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

5. Substituted by section 7(1) (b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "Commissioners of the municipality".

6. Sub-section (4) substituted by section 9 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994), which was earlier as under:

"(4) No application shall be entertained unless the amount of consolidated rate as recorded in the final valuation list referred to in section 11 has been paid or deposited in the office of the Corporation or the Municipality, as the case may be, before the application is filed and the application shall fail unless such amount is continued to be paid or deposited till the application is finally disposed of."

7. Substituted by section 9 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) for

"consolidated rate or property tax, as the case may be," in which the words "or property tax, as the case may be," were inserted by section 7(2) (a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995). valuation as aforesaid is continued to be paid or deposited in the office of the Corporation or Municipality, as the case may be, till-such application is finally disposed of.]

1 [Provided that wherever the previous valuation refers to a valuation made under the Bengal Municipal Act, 1932 (Ben. Act XV of 1932), and in force on the date immediately before the commencement of the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993), no application under sub-section (1) shall be entertained unless the amount of z[property tax] on such previous valuation has been paid or deposited or is continued to be paid or deposited or is continued to be paid or deposited in the office of the concerned Municipality.] 3[Provided further that wherever the property tax on the previous valuation was being paid to a Panchayat, which has been newly added as a municipal area, twenty-five per cent of the newly calculated amount must be paid or deposited, and continued to be paid or deposited, in the office of the concerned Municipality. The amount so paid or deposited shall be adjusted against the valuation to be fixed after review.] 4[(5) In the cases of excessive hardship to the persons liable to pay property tax, the Review Committee may, in its discretion, waive or reduce the advance payment of such tax due before hearing.

15. Review Committee :-

[(1) Every Corporation or ^Municipality] shall, by a resolution, constitute Review Committee or Review Committees to hear applications presented under sub-section (1) of section 14.

(2) Every Review Committee shall be presided over by the Chairman or the ViceChairman of the 6[Municipality] and shall consist of two other members, 7[being Councilors] of the 6[Municipality], as may be nominated by the 8[Board of Councilors,] and another member, who shall be an officer of the Board having knowledge in the assessment of municipal valuation, deputed by the Board: Provided that in the case of a Corporation, the presiding officer and 9[the two other members] of the Review Committee shall be such persons as may

1. First proviso added by section 7(2) (b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act

XVI of 1995).

2 . Substituted by section 9(b) (ii) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) for "consolidated rate".

3. Second proviso inserted by section 9(b) (ii), *ibid*.

4. Sub-section (5) inserted by section 9(c), *ibid*.

5. Sub-sections (1) and (2) substituted by section 6 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

6. Substituted by section 8(1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben Act XVI of 1995) for "municipality".

7. Substituted by section 8(2) (a) (i), *ibid* for "being Commissioners".

8 . Substituted by section 8(2)(a)(ii), *ibid* for "body of Commissioners,"

9 . Substituted by section 10(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994) for "the other members". be nominated by the Corporation from amongst the Councilors 1[***] resolution :

Provided further that no decision of a 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 from a meeting thereof other than the president officer: Provided also that the decision of a Review Committee shall be unanimous.]

2[Provided also that when a Corporation or Municipality is dissolved and no new body is constituted within three months, the Administrator or the Board of Administrators, as the case may be, shall take over the Review work in consultation with the Board.]

3[(3) The Review Committee may confirm, reduce, enhance or annul the valuation of land or building or may suggest fresh valuation to be made after such further enquiry as may be necessary:

Provided that where the Review Committee reduces the valuation of any land or building, such reduction shall not be more than twenty-five per centum of the annual valuation of such land or building except in the case of gross arithmetical or technical mistake, or striking anomaly and the Review Committee shall, in every such case, record in writing the reasons for such reduction, and send details of the same to the Board: Provided further that with respect to any area identified as struck by natural calamity for a particular year, by the State Government, the land or building in

that area may, fully or partially, be exempted from valuation by the Municipality or Corporation concerned for that particular year.]

(4) If there is any difference of opinion 4[amongst] the members of the Review Committee, the matter shall be referred to the Board for decision.

(5) The decision of the Review Committee or of the Board, as the case may be, shall be final and no suit or proceeding shall lie in any Civil Court in

1. The words "or Alderman" omitted by section 8(2) (b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

2. Fourth proviso substituted by section 10(1) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002), which was earlier substituted by section 8(2)(c) of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989) as under:

"Provided also that when a Corporation or a Municipality is dissolved, the State Government shall constitute by notification the Review Committee consisting of a President and such number of other members as may be specified in the notification for the purpose of hearing applications for review."

3. Sub-section (3) substituted by section 10(2), *ibid*, which was earlier as under: " (3) The Review Committee may confirm, reduce, enhance or annul the valuation of land or building or may direct fresh valuation to be made after such further enquiry as the Review Committee may direct."

4. Substituted by section 6 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989). respect of any matter which has been or may be referred to the Review Committee or has been decided by the Review Committee or the Board.

16. Owner Or Occupier To File Statement :-

Every owner or occupier of any land or building shall file a statement before the Board in such manner and within such time and specifying such particulars as may be prescribed.

17. Production And Inspection Of Accounts And Documents :-

The Board or any of its officer authorized by the Board may, subject to such conditions as may be prescribed, require the owner or the occupier of any land or building to produce before the Board of such officer within such time as the Board or such officer may fix

any accounts, registers or documents or to furnish any information relating thereto as may be considered necessary for the purpose of this Act and the owner or the occupier shall comply with such requisition.

18. Power To Enter Into Land Or Building :-

(1) Any officer of the Board, when so authorized by it in writing, may, without giving any previous notice to the owner, or the occupier, of any land or building, enter into such land or building and make an inspection or survey, or take measurements, thereof for the purpose of valuation.

(2) If such entry is refused, or any objection to such entry is made, the officer authorized under sub-section (1) may give notice in writing to the owner or the occupier of such land or building or his intention to enter into such land or building, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, extend all facilities as may reasonably be expected of him to such officer for entering into such land or building and for making inspection or survey, or for taking measurements, thereof, as the case may be, for the purpose of valuation.

19. Corporation And 2[Municipalities] To Make Payment To The Board :-

(1) The 3[Kolkata] Municipal Corporation, the Howrah Municipal Corporation, 4[the Siliguri Municipal Corporation, the Asansol Municipal

1. Section 18 substituted by section 9 of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995), which was earlier as under: "18. Power to enter and inspect. -Any officer of the Board when so authorized by it may, after giving notice in the prescribed manner of his intention so to do, enter into any land or building for the purpose of conducting survey and taking measurement or for the purpose of valuation, if such entry has been refused or any objection to such entry has been made, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, extend all facilities as may reasonably be expected of him to the officer of the Board so authorized for conducting survey and taking measurement of such land or building or for the purpose of valuation, as the case may be.".

2. Substituted by section 10(1), /We/for "municipalities".

3. Substituted by section 5 of the West Bengal Capital City (Change of Name) Act, 2001 (West Ben. Act XVIII of 2001) (w.r.e.f. 1.1.2001) for "Calcutta".

4. Substituted by section 10(2)(a) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "the Municipal Corporation of Chandernagore, the Commissioners of a municipality or the local authority of any area" Corporation, the Chandernagore Municipal Corporation, the Municipality or other local authority of any area,] as the case may be, in respect of which notification under sub-section (1) of section 9 has been made, 1[may in each year pay] to the Board such proportion of the expenditure incurred by the Board on account of the valuation and assessment, as the annual value of holdings in 2[Kolkata], Howrah, 3[Siliguri, Asansol or Chandernagore or within the jurisdiction of the Municipality or the other local authority,] as the case may be, bears to the aggregate of the annual value of the total number of holdings in the concerned area.

(2) The Board shall calculate the amount payable by the Corporation, 4[the Municipality or the other local authority] under sub-section (1) and may require the concerned body to pay the amount within such time as may be prescribed.

(3) If the amount is not paid within the prescribed time, the Board may refer the matter to the State Government and the State Government may pay the amount to the Board after deducting the same from any grant payable by the State Government to the Corporation, 5[the Municipality or such other local authority,] as the case may be.

19A. Functions Of The Board :-

(1) The Board may render such advice on valuation and rating to a Corporation or a 7[Municipality] as the State Government may, from time to time, require it to do or as the Board may consider necessary for carrying out the purposes of this Act.

(2) The Board may also discharge such other functions in the field of valuation including development of expertise in valuation of land and building and training of 8[officers and employees of a Municipality] as the State Government may direct or as the Board may consider necessary for carrying out the purposes of this Act.]

1. Substituted by section 11 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002) for "shall in each year pay".

2. Substituted by section 5 of the West Bengal Capital City (Change

of Name) Act, 2001 (West Ben. Act XVIII of 2001) (w.r.e.f. 1.1.2001) for "Calcutta".

3. Substituted by section 10(2) (b) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "Chandernagore, the municipality or within the jurisdiction of the local authority,"

4. Substituted by section 10(3), *ibid* for the "the Commissioners of a municipality or the local authority".

5. Substituted by section 10(4), *ibid* for the "the Commissioners of a municipality or such local authority,".

6. Section 19A inserted by section 7 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).

7. Substituted by section 11 (1) of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995).

8. Substituted by section 11 (2), *ibid* for "municipal staff".

20. Fund Of The Board :-

(1) The Board shall have a fund to be called the [* * *] Valuation Board Fund to which shall be credited-

(a) such moneys as may be paid to the Board by 2fthe Corporation, the Municipalities and the other local authorities] under section 19, and

(b) such other moneys as may be paid to the Board by the State Government or any other authority or agency.

(2) All moneys received by the Board shall be deposited in the State Bank of India or in one or more nationalized banks.

21. Grants Or Loans To The Board :-

The State Government may extend grants or loans to the Board on such terms and conditions as that Government may determine.

22. Expenditure And Accounts :-

(1) The Board shall have the same financial powers as are exercisable by the Secretary of a Department of the State Government. Matters beyond such financial powers shall be referred by the Board to the State Government for decision.

(2) The Board shall keep accounts of all receipts and expenditure, and prepare annual accounts, in a regular manner as per standard

accounting norms or in such manner as may be prescribed.

23. Audit :-

(1) The Board shall cause its accounts to be audited annually by an auditor to be appointed by the State Government and the auditor so appointed shall have the right to demand the production of books, accounts, documents and other papers of the Board.

5[(2) The annual accounts prepared as per provisions of sub-section (2) of section 22 shall be placed to the auditor for audit. As soon as the accounts have been audited, the Board shall send a copy thereof together with a copy of the report of the auditor to the State Government.]

(3) The Board shall comply with such directions as the State Government may, after perusal of the report of the auditor, think fit to issue in this behalf.

1. The word "Central" omitted by section 2 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

2. Substituted by section 12 of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "the Corporation, the Commissioners of municipalities and the local authorities".

3. Section 21 substituted by section 12 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002), which was earlier as under:

"21. Loan to the Board. -The State Government may from time to time advance loans to the Board on such terms and conditions as the State Government may determine.

4. " Sub-section (2) of section 22 substituted by section 13, *ibid*, which was earlier as under: "(2) The Board shall keep accounts of all receipts and expenditure in such form as may be prescribed."

5. Sub-section (2) of section 23 substituted by section 14(a), *ibid*, which was earlier as under: "(2) As soon as its accounts have been audited the Board shall send a copy thereof together with a copy of the report of the auditor thereon to the State Government."

4) The Board shall pay out of the Fund such sum as may be determined by the State Government by way of fees 1[, if any,] for such audit.

24. Budget :-

(1) The Board shall prepare each year in such form and within such

time, as may be prescribed, a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure and shall forward a copy of the same to the State Government for approval.

(2) The State Government may, in according such approval, make such additions, alterations, and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period as may be prescribed.

25. Penalty :-

Any person who-

(a) fails to file the statement referred to in section 16 within the prescribed period, or files a false statement, or

(b) fails to produce the accounts, registers or documents or to furnish the information relating thereto when so required under²[section 17, or]

³[(c) fails to comply with the provisions of section 16,] shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees per day during the period of continuance of the offence.

26. Employment Of Staff :-

The Board may employ such members of the staff ⁴[of the Corporation or the Municipality or any other local authority, as the case may be,] having jurisdiction over the area specified in the notification under sub-section (1) of section 9, on such terms and conditions of service as may be determined by regulation: Provided that the terms and conditions of service of the persons so employed shall not be varied to their disadvantage.

26A. Delegation Of Powers And Functions By Board :-

(1) The Board may delegate any of its powers and functions including financial powers

1. Inserted by section 14(b) of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002).

2 . Substituted by section 12(a) of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994) for "section 17".

3. Inserted by section 12(b), *ibid*.
4. Substituted by section 13 of the West Bengal Central Valuation Board (Amendment) Act, 1995 (West Ben. Act XVI of 1995) for "of the Corporation, Commissioner of the Municipality or any other local authority, as the case may be".
5. Section 26A inserted by section 8 of the West Bengal Central Valuation Board (Amendment) Act, 1989 (West Ben. Act XXXII of 1989).
6. Sub-section (1) substituted by section 15 of the West Bengal Central Valuation Board (Amendment) Act, 2002 (West Ben. Act XVII of 2002), which was earlier as under:
"(1) The Board may delegate any of its powers and functions including financial powers to the Member-Secretary of the Board except the power under sub-section (3) of section 6." to the Chairman of the Board except the power under sub-section (1) of section 6.]
(2) The Board may also delegate any of its powers or functions to any other officers of the Board by a resolution adopted by it in this behalf.]
1. Section 27 omitted by section 13 of the West Bengal Central Valuation Board (Amendment) Act, 1994 (West Ben. Act VII of 1994), which was earlier as under:

27. Valuation Authority :-

- (1) The State Government may in consultation with the Board, by notification, constitute a Valuation Authority, for a municipality or group of municipalities in respect of which no notification under sub-section (1) of section 9 has been made for the purpose of making general valuation of lands and buildings in such municipality or group of municipalities.
- (2) Where a notification under sub-section (1) of this section has been made, no notification under subsection (1) of section 9 shall be made in respect of such municipality or group of municipalities.
- (3) An Authority shall consist of a Chairman and two other members to be appointed by the State Government.
- (4) (a) The Chairman shall be a person who is or has been an officer of the State Government not below the rank of Deputy Secretary.
(b) Of the two other members-
(i) one shall be a person who is or has been a member of the

judicial service for not less than seven years, and

(ii) the other shall be a person holding a degree or diploma in Civil Engineering and having knowledge and experience in the work of valuation and assessment for not less than seven years.

(5) The Chairman and other members of an Authority shall hold office for such period not exceeding six years as the State Government may determine and the terms and conditions of their service including salaries and allowances shall be such as may be prescribed.

(6) In making valuation of lands and buildings within a municipality or group of municipalities the Authority constituted for that area shall follow the general directions of the State Government and as nearly as may be, the procedure laid down in this Act for the functioning of the Board, and the provisions of sections 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, 23, 25, 26 and 29 shall mutatis mutandis apply to such Authority.

(7) The Commissioners of a municipality shall in each year pay to the Authority such proportion of the expenditure incurred by that Authority on account of valuation and assessment of a municipality or group of municipalities as the annual value of holdings of the concerned municipality bears to the aggregate of the annual value of total number of holdings in the municipality or group of municipalities, as the case may be.

(8) An Authority shall determine the amount payable by a municipality or group of municipalities under sub-section (7) and may require the Commissioners of such municipality or group of municipalities to pay the amount within such time as may be prescribed.

(9) If the amount payable under sub-section (8) is not paid within the prescribed time, an Authority may refer the matter to the State Government and the State Government may pay the amount to that Authority after deducting that amount from any grant payable by the State Government to such Commissioners of a municipality or group of municipalities, as the case

(10) Every Authority shall have a fund to be called the Valuation Authority Fund bearing the name of the municipality or group of municipalities in respect of which it is constituted and to which shall be credited-

(a) such moneys as may be paid to such Authority by the municipality or group of municipalities under subsection (7), and

(b) such other moneys as may be paid to such Authority by the State Government or any other agency. [Footnote continued to

next page]

27A. Members, Officers And Employees To Be Public Servants :-
Every member of the Board or every officer or employee of the Board shall, when acting or purporting to act under the provisions of this Act, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (45 of 1860).

28. Power To Make Rules :-

(1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters, which may be or is required to be prescribed.

29. Power To Make Regulations :-

(1) The Board may, with the previous approval of the State Government, make regulations consistent with the provisions of this Act and the rules made thereunder for carrying out the purposes of this Act.

(2) The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit: Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period not exceeding two months as may be specified by the State Government.

(3) All regulations approved by the State Government shall be published in the Official Gazette. [Footnote continued from previous page]

(11) All moneys received by an Authority shall be deposited in one or more nationalized banks.

(12) All expenditure incurred by an Authority shall be defrayed out of the fund of such Authority.

(13) Every Authority shall prepare in each year in such form and within such time as may be prescribed a budget in respect of the financial year next ensuring, showing the estimated receipts and expenditure of that Authority and shall forward a copy of the same to the State Government for approval and while according such approval the State Government may make such additions,

alterations and modifications therein as it thinks fit:

Provided that before making such additions, alterations and modifications, the State Government shall give the Authority an opportunity to express its views thereon within such period as may be prescribed.

(14) With effect from the date from which valuation made by an Authority becomes operative in any area the provisions of the Bengal Municipal Act, 1932 (Bengal Act XV of 1932) or any other law relating to any of the matters provided for in this section shall be deemed in respect of such area to have been modified to the extent to which provisions have been made in this section.

(15) The State Government may, if it considers it necessary so to do, by notification, dissolve an Authority constituted under sub-section (1) and upon such dissolution the power of the municipality concerned to make valuation of lands and buildings shall notwithstanding anything contained in this Act, revive.

(16) When an Authority is dissolved under sub-section (15)-

(i) if it is in respect of a municipality, the assets and liabilities of that Authority, shall devolve upon such municipality; or

(ii) if the Authority is in respect of a group of municipalities the assets and liabilities of that Authority shall devolve upon such municipalities, In the manner prescribed."