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**Bombay Provincial Municipal Corporations (Gujarat  
Amendment And Validation) Act, 2007**

**2 of 2007**

**[15 February 2007]**

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In the principal Act of 1949-Sec. 141-F; words figures & letters in Secs. 127(1)(a) & 454(2); words, brackets, figures & letters in Sec. 141-B(1); words in the marginal note of Sec 14.1-B in Secs. 141-B(5) & 141-F, in Sec. 141-C & 141-D and in their marginal note and item at S. No. 3 of Appendix I-A-Substituted-Heading "Property Tax" with Sec. 141-AA-Inserted-Items at S. Nos. 1, 2 & 4-Deleted-Sec. 2(viii)(i) of the Gujarat Education Cess Act, 1962-Substituted-Ordinance No. 1 of 2007-Repealed. The following Act of the Gujarat Legislature, having been assented to by the Governor on 30.3.2007 is hereby published for general information. (First published, after having received the assent of the Governor in the "Gujarat Government Gazette" , o n 30.3.2007. An Act further to

amend the Bombay Provincial Municipal Corporations Act, 1949 and to validate the levy and collection of property taxes and charges and to amend the Gujarat Education Cess Act, 1962. It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

### **1. Short Title And Commencement :-**

(1) This Act may be called the Bombay Provincial Municipal Corporations (Gujarat Amendment and Validation) Act, 2007.

(2) It shall be deemed to have come into force on the 9.3.1999.

### **2. Amendment Of Sec, 127 Of Bom. Lix Of 1949 :-**

In the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949), (hereinafter referred to as "the principal Act") in Sec. 127, in sub-sec. (1), in clause (a), for the words, figures and letter "property tax under Sec. 141-B", the words, figures and letters "under Sec. 141-AA" shall be substituted.

### **3. Insertion Of New Sec. 141Aa In Bom. Lix Of 1949 :-**

In the principal Act, after Sec. 141-A, for the heading "PROPERTY TAX" , the following heading and section shall be inserted, namely:

" PROPERTY TAXES

141-AA. Property taxes of what to consist and at what rate leviable.-For the purposes of sub-sec. (1) of Sec. 127, property taxes shall comprise the following taxes which shall, subject to exceptions, limitations and conditions hereinafter provided, be levied on buildings and lands in the City:

(a) a water tax at such percentage of the amount of general tax levied under Sec. 141-B as the Corporation shall deem reasonable, for providing water supply for the City:

Provided that the Corporation shall, with the previous sanction of the State Government, fix the minimum amount of such tax to be levied and may fix different minima for different classes of properties:

Provided further that the minimum amount of such tax to be levied shall,-

(i) in respect of any one separate holding of land or of any one building (not being premises used exclusively for residential purpose) or of any one portion of a building which is let as a separate holding and which is not used exclusively for residential

purpose, be not less than five rupees per mensem for any official year;

(ii) in respect of any premises used exclusively for residential purpose, be not less than three rupees per mensem for any official year;

(b) a conservancy and sewerage tax at such percentage of the amount of general tax levied under Sec. 141-B as well in the opinion of the Corporation suffice to provide for the collection, removal and disposal of all excrementitious and polluted matters from privies, urinals and cesspools and for efficiently maintaining and repairing the municipal drains constructed or used for the reception or conveyance of such matters:

Provided that the Corporation shall, with the previous sanction of the State Government, fix the minimum amount of such tax to be levied and may fix different minima for different classes of properties:

Provided further that the minimum amount of such tax to be levied in respect of any one separate holding of land or of any one building or of any one portion of a building which is let as a separate holding shall be not less than two rupees per mensem for any official year and that the amount of such tax to be levied in respect of any hotel, club, industrial premises or other large premises may be specially fixed under Sec. 137:

Provided also that while determining the rate of such tax under Sec. 99 or 150, the Corporation may determine different rates for different classes of properties;

(c) a general tax which may be levied in accordance with the provisions of Sec. 141-B, if the Corporation so determines on a graduated scale;

(d) betterment charges leviable under Chapter XVI.

Explanation.

(i) Where any portion of a building or a land is liable to a higher rate of the general tax, such portion shall be deemed to be a separate property for the purpose of municipal taxation.

(ii) The water tax for providing water supply for the City and the conservancy tax for the collection, removal and disposal of all excrementitious and polluted matters from privies, urinals and cess-pools and for efficiently maintaining and repairing the municipal drains may be levied and collected jointly as water and sewerage charges at the rate based on the carpet area and the type of the property."

#### **4. Amendment Of Sec. 141B Of Bom. Lix Of 1949 :-**

In the principal Act, in Sec. 141-B,

- (1) in sub-sec. (1), for the words, brackets and figures "sub-sec. (1) of Sec. 127, property tax" , the words, brackets, figures and letters "clause (c) of Sec. 141-AA, general tax" shall be substituted;
- (2) in sub-sec. (5), for the words "property tax", the words "general tax" shall be substituted;
- (3) in the marginal note, for the words "property tax", the words "general tax" shall be substituted.

#### **5. Amendment Of Sec. 141C Of Bom. Lix Of 1949 :-**

In the principal Act, in Sec. 141-C and in the marginal note, for the words " property tax" , the words " property taxes" shall be substituted.

#### **6. Amendment Of Sec. 141D Of Bom. Lix Of 1949 :-**

In the principal Act, in Sec. 141-D and in the marginal note, for the words " property tax" , the words " property taxes" shall be substituted.

#### **7. Amendment Of Sec. 141E Of Bom. Lix Of 1949 :-**

In the principal Act, in Sec. 141-E, for the words "property tax" occurring at two places, the words " general tax" shall be substituted.

#### **8. Amendment Of Sec. 141F Of Bom. Lix Of 1949 :-**

In the principal Act, for Sec. 141-F, the following section shall be substituted, namely:

"141-F. Application of certain sections to levy property taxes.-The provisions of Secs. 140 and 141-A shall apply in relation to property taxes levied under Sec. 141-AA subject to modifications specified in Appendix I-A." .

#### **9. Amendment Of Sec. 454 Of Bom. Lix Of 1949 :-**

In the principal Act, in Sec. 454, in sub-sec. (2), for the words, figures and letter "property tax under Sec. 141-B", the words, figures and letters "property taxes under Sec. 141-AA" shall be substituted.

## **10. Amendment Of Appendix Ia Of Bom. Lix Of 1949 :-**

In the principal Act, in Appendix I-A,

(1) items at serial Nos. 1, 2 and 4 shall be deleted;

(2) for item at serial No. 3, the following item shall be substituted, namely:

"3. In Sec. 140, in sub-sec. (1), for the portion beginning with the words "which the rent paid by such occupier" and ending with the words "of the said premises", the following shall be substituted, namely:

" as the carpet area of the premises occupied by such occupier bears to the aggregate carpet area of the said premises occupied by both or all of them." .

## **11. Validation Of Levy And Collection Of Property Taxes And Charges :-**

(1) Notwithstanding anything contained in any judgment, decree or order of any court or authority, the property taxes or charges assessed, levied or collected or purported to have been assessed, levied or collected by the Corporation under the principal Act shall be and shall be deemed always to have been validly assessed, levied or collected in accordance with law as if the provisions of the principal Act as amended by this Act had been in force at all material times when such taxes or charges were assessed, levied or collected and accordingly

(a) no suit, appeal, application or other proceedings shall be maintained or continued in any court or before any authority whatsoever for the refund of the said taxes or charges,

(b) no court or other authority shall enforce any decree or order directing refund of the said taxes or charges, and

(c) recoveries of such taxes or charges shall be made in accordance with the provisions of the principal Act as amended by the Act as if said provisions had been in force at all material times.

(2) For the removal of doubts, it is hereby declared that nothing in sub-sec. (1) shall be construed as preventing any person-

(a) from questioning, in accordance with provisions of the principal Act as amended by this Act, the assessment, levy or collection of the aforesaid taxes or charges, or

(b) from claiming, in accordance with the provisions of the principal Act as amended by this Act, refund of the aforesaid taxes or charges paid by him in excess of the amount due from him.

## **12. Amendment Of Sec. 2 Of Guj. Xxxv Of 1962 :-**

In the Gujarat Education Cess Act 1962 (Guj. XXXV of 1962), in Sec. 2, in clause (viii), for sub-clause (i), the following sub-clause shall be substituted, namely:

"(i) in a City, where property tax is levied under Sec. 129 or Sec. 141-B of the Bombay Provincial Municipal Corporations Act, 1949, Bom. LIX of 1949, general tax, and."

## **13. Repeal And Saving :-**

(1) The Bombay Provincial Municipal Corporations (Gujarat Amendment and Validation) Ordinance, 2007 (Guj. Ord. 1 of 2007), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Bombay

Provincial Municipal Corporations Act, 1949 (Born. LIX of 1949), and the Gujarat Education Cess Act, 1962 (Guj. XXXV of 1962), as amended by the said Ordinance, shall be deemed to have been done or taken under the said Acts as amended by this Act.