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## **GIDC BHARUCH NOTIFIED AREA CONSOLIDATED TAX RULES, 1991**

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Whereas by Government Proclamation, Industries, Mines and Energy Department No.GHU-9(M2)-GID-1688-672-G-1.,dated 18-1-1990 published at Page No. 27th of the G.G.Gaz. Ext., Part IV-B dated 18-1-1990 it was proposed to apply Notified Area Consolidated Taxes Rules (herein after referred to as "the said Rules") specified in the Appendix 'A' annexed thereto the Bharuch Notified Area constituted in exercise of powers conferred by Section 16 of the Gujarat Industrial Development Act, 1962 (Guj. 23 of 1962) as Notified Area by Government Notification Industries, Mines and Energy Department No.GHU/53/GID/1684(4)/3124/G-I dated 19th September, 1985 and objections were also invited in writing from all persons within 2 months from the date of publication of the said proclamation. And whereas no objections have been received by the Collector Bharuch in respect of the said proclamation. The Government of Gujarat in consultation with the Collector Bharuch and Gujarat Industrial Development Corporation, in exercise of the powers conferred by clause (b) of Sub-section (1)

of Section 264-B of the Gujarat Municipalities Act, 1963 (Guj. 34 of 1964), hereby applies the provisions of the said Rules specified in the Appendix 'A' annexed hereto to the said Notified Area namely Bharuch.

**1. Title :-**

These rules may be called as GIDC Bharuch Notified Area consolidated Tax Rules.

**2. Definitions :-**

In these rules unless there is something repugnant in the context of the subject matter.

(a) "Land" means as defined in sub-section 2 of section 2 of the Gujarat Municipalities Act, 1963.

(b) "Building" means as defined in sub-section 2 of section 2 of the Gujarat Municipalities Act, 1963.

(c) "Building used for residential purposes", means any building or set of buildings within the same enclosure used by one and the same occupier as a human dwelling or as a place for the custody of property including animals, not intended for sale in the ordinary course or trade.

(d) "Building used for business purpose" means any building or set of buildings within the same enclosure, used by one and the same occupier, for preparing or manufacturing any kinds of goods and services or for trade or for transport business or for any purpose other than residential.

(e) "owner" means an owner as defined in sub-section 18 of section 2 of Gujarat Municipalities Act, 1963.

(f) "Corporation" Corporation means, Gujarat Industrial Development Corporation constituted under the Gujarat Industrial Development Act, 1962.

(g) "Senior Officer, GIDC" means an officer of the Corporation appointed for notified area under Section 16 of the GID Act, 1962 by notification in the official Gazette of the Govt.

(h) "The Act" means the Gujarat Municipalities Act, 1963.

(i) "The Year" means the official year commencing from 1st April of each year.

(j) "Occupier" means an allottee of the Corporation as a licensee a lessee or an owner of property by virtue of conveyance deed as the case may be or a person in possession of property by virtue of rent lease or as a caretaker, trustee or otherwise or other owners of property situated within the notified area for the time being receiving the rent of any land or building whether on his own account or as an agent or trustee for any other person or for any society or for any religious or charitable purposes or who would so receive the rent if such land or building were let to a tenant.

Explanation:- Lessee, person in possession of property by virtue of conveyance deed, rent lease shall have the same meaning as defined in the Disposal of Property Regulations of the Corporation or Disposal of land Regulations of the Corporation or Rent Regulation as the case may be;

### **3. Nature and rate of Tax :-**

A consolidated tax on all buildings and lands situated within the limits of Notified Area shall be levied as per Annexure-B in lieu of the following taxes:

- (a) Tax on buildings and lands.
- (b) General Sanitary cess.
- (c) Lighting tax.

### **4. Exemptions :-**

The following shall be exempted from the consolidated Tax:

- (a) Central and State Government District Panchayat, Taluka Panchayat or Grant and Nagar Panchayat, District School Board and Municipal school buildings.
- (b) All buildings and lands which are protected monuments within the meaning of the Ancient Monuments Preservation Act of 1904, and not deriving any revenue or rent.
- (c) All buildings and lands or portions thereof used or occupied exclusively for public worship or for charitable and educational purposes, and not yielding and revenue or rent.

### **5. . :-**

For the purpose of these rules, any occupier engaged in the manufacture of goods and services only, shall be exempted for first year beginning from the date of allotment from the payment of

taxes imposed under these rules. Commencing from the second year and ending with the 5th year, the taxes shall be levied at 50% of the full rate and thereafter the tax shall be levied at full rate, and in case of an occupier within the notified area not being an allottee of GIDC, the period for such exemption shall be reckoned from the date of his first becoming the owner or occupier of such land or his first obtaining such lands.

**6. Assessment and liability of the consolidated tax. :-**

When the owner of the super structure of a building is alleged to be other than the owner of the land on which it stands, the owners of the superstructure shall be primarily liable to the Senior Officer and Notified Area Officer for the tax.

(a) The tax shall be assessed as per provisions for the purpose Contained in Gujarat Municipalities Act, 1963.

(b) An occupier shall be primarily liable for payment of taxes under these rules.

**7. Mode of payment :-**

The tax shall be payable in advance in one installment on or before the first day of April in each year, and shall be recovered accordingly.

**8. Remissions and Refund :-**

Remissions and refunds may be granted by the Senior Officer of GIDC as under:-

(1) If any building or land which has remained vacant and not put to use throughout the year, remission or refund to the extent of not more than one half of the amount of the tax shall than one half of the amount of the tax shall be granted, provided that no such remission or refund shall be granted unless notice in writing of the fact of the building being vacant and unproductive has been given to the Notified Area Officer and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(2) If wholly or in great part demolished or destroyed by fire or otherwise deprived of value remission or refund to the extent of not more than one fourth of the amount of the tax shall be given.

**9. Notice :-**

When notice in writing to be given: It shall be the duty of the

owner of a building or land to give a notice in writing to the Notified Area Officer within one month.

(a) In case a building is newly created or constructed.

(b) In case a building which has been already assessed is either enlarged, rebuilt, reconstructed or additions and alterations are made thereto or is otherwise improved so as to raise its capital value.

(c) In case a building or land which has already been assessed is divided.

(d) In case a building is wholly or in part demolished, or destroyed by fire or has fallen down or is otherwise deprived of letting value.

**10. . :-**

When such a notice in writing under rule 9(a) to (d) is received, the Notified Area Officer after making such inquiries as are deemed necessary, shall cause the building to be assessed, on the Valuation being sanctioned by the Notified Area Officer it will be entered in a list to be separately kept and after the conclusion of the year corresponding alterations should be made in the authenticated assessment list.

**11. Who should be entered as owner in Assessment List when the succession is in dispute. :-**

When there is any dispute about the succession of any person whose name is entered as owner of any property in the Assessment list, the name of such of the claimants to succession as in the possession of the property by actual occupation or otherwise shall be entered as owner in Assessment list and the tax shall be recovered from him until on the settlement of the dispute or the production of the order of a competent Court, the other claimant satisfies the Notified Area Officer that he is entitled to be entered as owner of the property either jointly with the first claimant or to his exclusion.

**12. Transfer and Transferee to give notice in writings. :-**

Whenever the title of any person primarily liable for payment of the tax in respect of any building or land is transferred by an instrument in writing or otherwise, the transferor and the transferee or otherwise, the transferor and the transferee shall, within three months after the transfer is effected give notice in writing to the Notified Area Officer, who after making such inquiries

as are deemed necessary, or the name of the transferee to be entered in the assessment list in lieu of that of the transferor. The transferee shall henceforth be liable for the tax due for the whole year including arrears if any, in respect of the property transferred.

**13. Heir to give notice in writing. :-**

In the event of the death of the person, primarily liable for the payment of the tax, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Notified Area Officer within three months from the date of the death of the deceased. The Notified Area Officer after making such inquiries as are deemed necessary order the name in the Assessment List and their heir whose name is so substituted shall be liable for payment of arrears of the tax due from the deceased and also for the year in which his name is so substituted.

**14. . :-**

The Notified Area Officer shall manage work relating to the consolidated tax and also decide every question relating thereto and his decision shall be final.