

## **GIDC P.C.C. NOTIFIED AREA CONSOLIDATED TAX RULES, 1980**

### CONTENTS

1. Short Title.
2. Definition
3. Nature and Rate of Tax
4. Exemptions
5. Partial exemption of certain category of allottees
6. Owner of super-structure primarily liable
7. Assessment and liability of the Consolidated Tax
8. Mode of Payment
9. Remission and refund
10. When notice in writing to be given
11. Assessment of building
12. Who should be entered as owner in Assessment List when the succession is in dispute
13. Transfer and Transferee to give notice in Writings
14. Heir to give notice in writing
15. Decision to be final

## **GIDC P.C.C. NOTIFIED AREA CONSOLIDATED TAX RULES, 1980**

WHEREAS the State Government, has. in exercise of the powers conferred on it by sub-section (1) of Section 264 B of the Gujarat Municipalities Act, 1963 (GUJ. 34 of 1964), by Government Proclamation, Industries, Mines and Power Department, No.GHU-78-J5/GID/1076/655-(vi)-Ch, dated the 30th January, 1978 published in English as well as in Gujarati at pages 157-162 and pages 163-168 respectively of the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 30th January, 1978, announced that it is proposed to apply the GIDC Notified Area Consolidated Tax Rules specified in Annexure 'A' appended to the said Proclamation to the P. C. C. Notified Area with a view to imposing in that Area Consolidated Tax at the rates specified in Annexure-B to the said Proclamation, and required all persons who entertained any objection to the said proposal to submit the same with the reason therefor in writing to the Collector of Baroda District within two months from the date of publication of the said Proclamation in the Official Gazette. as required by sub-section (1) of Section 264-

D of the said Act; AND WHEREAS the Collector of Ahmedabad District has forwarded every objection to the said proposal to the State Government: AND WHEREAS in the opinion of the State Government the objection so submitted are insufficient; NOW, THEREFORE, in exercise of the powers conferred by clause (a) and (b) of Sub-section (1) of Section 264-B read with clause (e) of sub-section (1) of section 99 of the said Act, the Government of Gujarat hereby applies the GIDC P. C. C. Notified Area consolidated Tax Rules specified in the Schedule annexed hereto the P.C.C. Notified Area and imposes in that Area the Consolidated Tax at the rates specified in the Annexure to the said rules.

**1. Short Title. :-**

These rules may be called the GIDC P. C. C. Notified Area Consolidated Tax Rules, 1980.

**2. Definition :-**

In these rules unless the context otherwise requires.

(A) "the Act" means the Gujarat Municipalities Act, 1963.

(3) "building used for business" 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:

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

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

(E) "Notified Area" means the P. C. C. Notified Area declared as such under section 16 of the Gujarat Industrial Development Act, 1962, by the State Government by notification in the Official Gazette:

(F) "Notified Area Officer" means the Senior Officer, GIDC

G) "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 or rent lease of 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 of 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 of Disposal of Land Regulations of the Corporation or Rent Regulation as the case may be

(H) "Senior Officer". GIDC means as Officer of the Corporation appointed for Notified Area under Section 16 of the Gujarat Industrial Development Act, 1962 by the State Government by notification in the Official Gazette:

(I) "the Year" means the year commencing on the first day of April:

(J) words and expressions used in these rules but not defined shall have the meaning assigned to them in the Act.

### **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 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, Gram and Nagar Panchayat. and Municipal School Building;

(b) All buildings and land which are protected monuments within the meaning of the Ancient Monuments Preservation Act, 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 any revenue or rent.

**5. Partial exemption of certain category of allottees :-**

For the purpose of these rule 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 all 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. Owner of super-structure primarily liable :-**

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 super structure shall be primarily liable to the Notified Area Officer for the tax.

**7. Assessment and liability of the Consolidated Tax :-**

(1) The tax shall be assessed as per provision for the purpose contained in Gujarat Municipalities Act, 1963.

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

**8. 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

**9. Remission 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 through out the year, remission or refund to the extent of not more 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.

**10. 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 erected or constructed.

(b) in case a building which has been already assessed is either enlarged, rebuilt, reconstructed, on 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 letting value.

Explanation.-The period of one month shall be counted from the date of completion or occupation whichever is earlier in case of (a), (b), (c) and from the date of occurrence of the event in case of (d).

**11. Assessment of building :-**

When such a notice in writing under rule 10(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.

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

When there is any dispute about the succession to any person whose name is entered as owner of any property in the Assessment List, the name of such of the claimants to successions 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 satisfied the Notified Area Officer that he is entitled to be entered

as owner of the property either jointly with first claimant or to exclusion.

**13. 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 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 order the name of the transferee to be entered in the Assessment List in lieu of that of the transferred. The transferee shall henceforth be liable for the tax due for the whole year including arrears if any. In respect of the property transferred.

**14. 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 after making such inquiries as are deemed necessary order the name of the heir to be substituted for that of the deceased in the Assessment list and the 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.

**15. Decision to be final :-**

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