

Gujarat Fertilizers Company Limited Notified Area Consolidated Tax Rules, 1998

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Gujarat Fertilizers Company Limited Notified Area Consolidated Tax Rules, 1998

Whereas the draft of the Gujarat State Fertilizers Company Limited Notified Area Consolidated Tax Rules, 1997 was published as required by sub-sec. (3) of Sec. 277 of the Gujarat Municipalities Act, 1963 (Guj. 34 of 1964) at pages 183-1 to 183-6 of the Gujarat Government Gazette Extraordinary, Part IV-B, dated the 2nd August 1997 under Government Notification, Industries and Mines Department, No. GHU-97-(48)-GID-1688-1594- G1, dated the 2nd August, 1997 for inviting objections and suggestions from all persons likely to be affected thereby within thirty days from the date of publication of the said notification in the Official Gazette; And whereas, the objections and suggestions have been received by the Collector of vadodara, District-Vadodara in respect of the said draft notification, which have been considered by the State Government; Now, Therefore, in exercise of the powers conferred by Sec. 264-B read with Sec. 277 of the Gujarat Municipalities Act, 1963 (Guj. 34 of 1964), the Government of Gujarat hereby makes the following rules namely:

1. Short Title :-

These rules may be called the Gujarat State Fertilizers Company

Limited Notified Area Consolidated Tax Rules, 1998.

2. Definitions :-

In these rules unless the context otherwise requires

- (a) "the Act" means the Gujarat Municipalities Act, 1963;
- (b) "building" means a building as defined in clause (2) of Sec. 2 of the Act;
- (c) "building used for residential purpose" 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 vices or for trade or for transport business or for any purpose other than residential.
- (e) "Corporation" means Gujarat Industrial Development Corporation constituted under the Gujarat Industrial Development Act, 1962;
- (f) "consolidated Tax" means the tax imposed in the notified area under these rules;
- (g) "Land" means the land as defined in clause (11) of Sec. 2 of the Act;
- (h) "Notified Area Officer" means an officer of the Corporation appointed for the purpose of assessment and recovery of tax under Sec. 16 of the Gujarat Industrial Development Act, 1962;
- (i) "Notified Area" means an area declared as such under Sec. 16 of the Gujarat Industrial Development Act, 1962;
- (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 other society or for any religious or charitable purpose or who

would so receive the rent if such land or building were let to a tenant.

Explanation. lesee, 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, 1967 of the Corporation or Disposal of Land Regulations, 1968 of the Corporation or Rent Regulations, 1971, as the case may be;

(k) "owner" means an owner as defined in clause (18) of Sec. 2 of the Act;

(l) "year" means a financial year

3. Rate of Consolidated Tax :-

A consolidated tax on all buildings and lands situated within the limits of Notified Area shall be levied at the rates specified in the Anneuxre-A in lieu of the following taxes:

(a) Tax on buildings and lands.

(b) General Sanitary cess.

(c) Lighting tax.

4. Exemption :-

(1) The following shall be exempted from the consolidated tax:

(a) Buildings and land belonging to the Central or State Government, Panchayat, District, School Board and Municipal School Buildings.

(b) All buildings and lands which are declared protected monuments within the meaning of Ancient Monuments Preservation Act, 1904 or the Gujarat Ancient Monuments and Archaeological Sites and Remains Act, 1965 and not yielding 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.

(2) Any occupier engaged in the manufacture of goods and services shall be exempted from the payment of tax as follows:

(i) for first year beginning from the date of allotment

(ii) for second year to fifth year up to 50%

(3) Any occupier, not being an allottee shall be entitled to exemption as stated above from the date of the year on which he becomes an owner of land or building or obtains land or building.

5. Assessment and liability of the consolidated Tax :-

(a) The tax shall be assessed and recovered so far as applicable to, in accordance with the provisions of the Act.

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

(c) The owner of the superstructure of the building shall primarily be liable for payment of tax under these rules.

(d) The tax shall be payable in advance in one installment on or before the first day of April in each year.

6. Remissions and Refund :-

(a) Where any building or land remained vacant and has not been used throughout the year and the notice to that effect is given to the Notified Area Officer, the remission or refund to the extent of not more than one-half of the amount of tax shall be granted:

Provided that no remission or refund shall take effect for any period prior to the date of receipt of such notice.

(b) When any part of the building is demolished, the remissions or refund may be granted to the extent of not more than one fourth of the amount of the tax.

7. 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, when

(a) a building is newly erected or constructed

(b) a building, which has been already assessed, is either extended, rebuilt, reconstructed or additions and alterations are made thereto or improvement has been made so as to raise its capital value;

(c) a building or land which has already been assessed is divided;

(d) a building is wholly or in part demolished or destroyed or is otherwise become in such a state that it decrease its 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) and (c) and from the date of occurrence of event in case of (d) above.

8. Assessment on receipt of notice :-

(1) When a notice in writing under Rule 7 is received, the Notified Area Officer, after making such inquiry as he deems necessary, shall cause the building to be assessed.

(2) After such assessment is made, the Notified Area Officer shall enter such valuation in a separate list and at the end of the year, such change made in the assessment shall be entered in the authenticated assessment list.

9. Name of the owner in Assessment list, when the succession 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 the assessment list and the tax shall be recovered from him until on the settlement of the dispute or on the production of the order of competent Court or the otherwise the other claimant satisfies the Notified Area Officer, that he is entitled to be entered as owner of the property either individually or jointly.

10. Transferor and Transferee to give notice in writing :-

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 he deems necessary, order that the name of the transferee shall be entitled in the assessment list in place that of the transferor. The transferee, thereafter, shall be liable for the payment of tax due for the whole year including arrears of tax if any, in respect of the property so transferred.

11. Heirs to give notice and their liability :-

In the case of the death of the person, primary liability for the payment of the tax shall be of the person to whom the title of the property of the deceased has been transferred as heir or otherwise. Such person shall give a 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 may after making such inquiry as he deems necessary, pass an order that the names of the heirs of the deceased may be entered in the assessment list and such heirs shall be liable for payment of tax due for the whole year including arrears of tax.

12. Decision to be final :-

The decision of the Notified Area Officer relating to tax and other matters thereto shall be final.