

## **SARDARNAGAR NOTIFIED AREA CONSOLIDATED TAX RULES, 1974**

### **CONTENTS**

#### **CHAPTER 1 :-Consolidated Tax Rules of the Sardarnagar Notified Area**

1. Title
2. Definitions
3. Nature and rate of Tax
4. Exemptions
5. Owner of super structure primarily liable for tax
6. Assessment and liability of the Consolidated tax
7. Mode of payment
8. Remissions and refunds by Managing Committee as under
9. Allowance of repairs
10. When notice in writing to be given
11. Assessment or reassessment of building, Sanction of valuation and remission or refund of the tax
12. Who should be entered as owner in Assessment List when the succession is in dispute
13. Transferor and transferee to give notice in writing
14. Heir to give notice in writing
15. Management of work relating to consolidated tax and decision relating thereto

#### **SCHEDULE A :- SCHEDULE**

#### **SCHEDULE B :- SCHEDULE**

## **SARDARNAGAR NOTIFIED AREA CONSOLIDATED TAX RULES, 1974**

Whereas by Government Proclamation, Panchayats and Health Department No. KP/73/140/GMA/6472/5924/DH, dated 4th July, 1973 (hereinafter referred to as the "said proclamation") published in Gujarat Government Gazette, Central Section. Part I-A on page 146, dated 19th July, 1973, it was announced to apply "the Sardarnagar Notified Area Consolidated Tax Rules" in the Sardarnagar Notified Area and objections were invited from the inhabitants of the said area. And whereas no objections have been received by the Collector, Ahmedabad in respect of the said

proclamation. Now, therefore, in exercise of the powers conferred by clause (b) of sub-section (1) of Section 264-B of the Gujarat Municipalities Act, 1963 (Gujarat 34 of 1964), the Government of Gujarat hereby applies the accompanying Consolidated Tax Rules and imposes the consolidated Tax as per said rules in the limits of Sardarnagar Notified Area with effect from dated 1st April, 1974.

#### CHAPTER 1

#### Consolidated Tax Rules of the Sardarnagar Notified Area

##### **1. Title :-**

These Rules may be called as Sardarnagar Notified Area Consolidated Tax Rules, 1974.

##### **2. Definitions :-**

In these rules unless there is something repugnant in the context or the subject matter:-

(a) "Land" means as defined in the sub-section (11) 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 of trade.

(d) "Building used for business purposes" means any building or set of buildings within the same enclosure, used by one and the same occupier, for the sale of property including animals, in the ordinary course of trade, or for the custody of property kept or intended for such sale or for preparing or manufacturing goods intended for such sale or for exchange of money or hundi or for transport business.

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

(f) "Annual letting value" means as defined in the sub-section (1) of Section 2 of the Gujarat Municipalities Act, 1963 provided that in respect of building for which a fixed amount of rent is recovered by Government. This amount of rent should be ignored which works out to annual letting value as per the rates prevailing in the locality should be taken into consideration.

(g) "Occupier" means a person or a body of persons in possession of a building or land whether as owner, agent, care taker, trustee, tenant, sub-tenant, lessee, or otherwise.

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

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

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

A consolidated tax on all buildings and lands situated within the limits of Sardarnagar Notified Area shall be levied as per schedule 'A' in lieu of the following taxes:- (a) House Tax. (b) General Sanitary Cess. (c) General Water Rate. (d) Lighting.

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

The following shall be exempted from the consolidated tax:-

(a) All Central Government, State Government, District Panchayat, District School Board and Municipal Buildings and lands used solely for public purpose and not for profit and not deriving any rent or revenue.

(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 any revenue or rent.

### **5. Owner of super structure primarily liable for 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 owner of the super structure shall be primarily liable to the Notified Area Committee for the tax.

### **6. Assessment and liability of the Consolidated tax :-**

(a) The tax shall be assessed and liability shall be fixed as per provisions of sections 105, 106, 107, 108, 109, 110, 111, 112 and 113 of the Gujarat Municipalities Act, 1963.

(b) In case the tax or any part of the tax is recovered from the occupier, not primarily responsible, such a person shall be granted a certificate by the Notified Area Committee, as per Schedule 'B' and he shall have the right to recover the amount paid from the

rent. Such a certificate shall be granted by the Chief Officer or the accountant.

**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 refunds by Managing Committee as under :-**

(1) If any building or land which has remained vacant and unproductive of rent throughout 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 buildings being vacant and unproductive of rent has been given to the Chief Officer and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(2) When any building or land-

(a) has remained vacant and unproductive of rent for any period of not less than ninety consecutive days: or

(b) consists of separate tenements one or more of which has or have been vacant and unproductive of rent for any such period as aforesaid: or

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

Note.- The words "Managing Committee" appearing in line first of Rule 8 should be "Notified Area Committee.

**9. Allowance of repairs :-**

In determining the annual Letting Value of the buildings and lands for the Assessment of the Tax leviable a 10% reduction shall be allowed from the gross Annual Letting Value, and the amount thus arrived at, if below Rs. 0.50 (fifty paise) it shall be neglected and that equal to or above Rs. 0.50 (fifty paise) shall be reckoned as full one rupee.

**10. When notice in writing to be given :-**

It shall be the duty of the house owner of a building or land to give

a notice in writing to the Notified Area Committee 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, or additions and alterations are made thereto or is otherwise improved so as to raise the Annual Letting Value.

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

(d) In case a building which has already been assessed as having separate tenements, but where one or more tenements are combined, or the building is used as one unit.

(e) 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.

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

**11. Assessment or reassessment of building, Sanction of valuation and remission or refund of the tax :-**

(a) When such a notice in writing under rule 10 (a) to (d) is received, the Notified Area Committee after making such inquiries as are deemed necessary, shall cause the building to be assessed or reassessed through one of the members or the Chief Officer and the valuation will be reported to the Notified Area Committee. On the valuation being sanctioned by the Notified Area Committee 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.

(b) When such a notice in writing under Rules 10 (b) is received the Notified Area Committee after making such inquiries as are deemed necessary, may order a remission or refund of the tax due on the building for the period during which the building remains deprived of letting value.

**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 succession as in the possession of the property by actual occupation or the receipt of rent 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 Committee that he is entitled to be entered as owner of the property either jointly with the first claimant or to his exclusion.

**13. 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 Committee, 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 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.

**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 Committee within three months from the date of the death of the deceased. The Notified Area Committee after 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 their heir whose name is so substituted shall be liable for payment of arrears of the tax due from the deceased also for the year in which his name is so substituted.

**15. Management of work relating to consolidated tax and decision relating thereto :-**

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

**SCHEDULE A**  
**SCHEDULE**

(See Rule 3) The tax shall be levied as under:- \a) On Buildings used exclusively for residential purposes at \12-1/2% on the Annual Letting
--

Value. \ (b) On Buildings used partly for residential and partly for  
\business purposes at 25% on the Annual Letting Value. \ (c) On Building  
used exclusively for business purposes at 25% \on annual Letting Value.

SCHEDULE B

SCHEDULE

[See Rule 6 (b)] \Certified that the amount of Tax of Rs..... in words  
.....for the year.....on buildings/lands ..... belonging to  
bearing Notified Areas Census No... has been paid by ..... on..... under  
receipt No..... dated..... \ \ \ \Signature..... \ \ \ \  
\Designation.....