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**Bangalore Development Authority And Certain Other Law  
(Amendment) Act, 2002****19 of 2002****[06 September 2002]****CONTENTS**

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**Bangalore Development Authority And Certain Other Law  
(Amendment) Act, 2002****19 of 2002****[06 September 2002]**

An Act further to amend the Bangalore Development Authority Act, 1976 and the City of Bangalore Improvement Act, 1945. Whereas it is expedient further to amend the Bangalore Development Authority Act, 1976 (Karnataka Act 12 of 1976) and the City of Bangalore Improvement Act, 1945 (Mysore Act V of 1945) for the purposes hereinafter appearing; Be it enacted by the Karnataka State Legislature in the fifty third year of the Republic of India, as follows:-

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

- (1) This Act may be called the Bangalore Development Authority and Certain Other Law (Amendment) Act, 2002.
- (2) It shall be deemed to have come into force with effect from the twentieth day of December, 2001.

**2. Amendment Of Karnataka Act 12 Of 1976 :-**

In section 28B of the Bangalore Development Authority Act, 1976 (Karnataka Act 12 of 1976), the following explanation shall be and shall be deemed to have been inserted with effect from the

twentieth day of December, 1975, namely:-

"Explanation.- For the purpose of this section "property tax" means a tax simpliciter requiring no service at all and not in the nature of fee requiring service."

### **3. Amendment Of Mysore Act V Of 1945 :-**

In the City of Bangalore Improvement Act, 1945 (Mysore Act V of 1945),-

(1) after section 20, the following sections shall be and shall be deemed to have been inserted with effect from the date of commencement of that Act, namely:-

"20A. Duty to maintain streets etc.-

It shall be incumbent on the Board to make reasonable and adequate provision by any means or measures which it is lawfully competent to use or take, for the following matters, namely:-

(a) the maintenance, keeping in repair, lighting and cleaning of the streets formed by the Board till such streets are vested in the Corporation; and

(b) the drainage sanitary arrangement and water supply in respect of the streets formed by the Board.

20B. Levy of tax on lands and buildings.-

(1) Notwithstanding anything contained in this Act, the Board may levy a tax on lands or buildings or on both, situated within its jurisdiction (hereinafter referred to as the property tax) at the same rates at which such tax is levied by the Corporation within its jurisdiction.

(2) The provisions of the City of Bangalore Municipal Corporation Act, 1949 (Mysore Act 69 of 1949) shall mutatis mutandis apply to the assessment and collection of property tax.

"Explanation: For the purpose of this section property tax means a tax simpliciter requiring no service at all and not in the nature of fee requiring service."

20C. Board is deemed to be a local authority for levy of cesses under certain Acts.-

Notwithstanding anything contained in any law for the time being in force the Board shall be deemed to be a local authority for the purpose of levy and collection of education cess, health cess, library cess, beggary cess or any other cess payable under any law for the time being in force."

(2) in section 21, in sub-section (1), in clause (i), after the words "functions of the Corporation", the brackets and words "(including

the power to levy, assess and collect property tax)" shall be and shall be deemed to have been inserted with effect from the date of commencement of that Act.

(3) in section 30, in sub-section (2), after clause (a), the following clause shall be and shall be deemed to have been inserted with effect from the date of commencement of that Act, namely:-

"(aa) the property tax levied and collected under section 20B."

(4) in section 31, in sub-section (1), the following shall be and shall be deemed to have been inserted at the end with effect from the date of commencement of that Act, namely:-

"including the cost of maintaining, keeping in repair, lighting and cleansing of streets and the cost of maintaining drainage and sanitary arrangement and water supply under section 20A."

#### **4. Validation Of Levy And Collection Of Property Tax :-**

Notwithstanding anything contained in any judgement, decree or order of any Court, Tribunal or other authority to the contrary, levy, assessment or collection of any tax on land or building or on both made or purporting to have been made and any action or thing taken or done (including any notices or orders issued) or assessment made and all proceedings held and any levy and collection of tax or amount purported to have been collected by way of tax in relation to such levy, assessment or collection under the provisions of the Bangalore Development Authority Act, 1976 (Karnataka Act 12 of 1976) and the City of Bangalore Improvement Act, 1945 (Mysore Act V of 1945) before the twenty fourth day of July, 1992 shall be and shall be deemed to be valid and effective as if such levy, assessment or collection or action or thing, had been made, taken or done under the said Acts, as amended by this Act and accordingly:-

(a) all acts, proceedings or things done or any action taken by the Authority or as the case may be, the Board or any of its officer in connection with the levy, assessment or collection of such tax for all purposes be deemed to be, and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any Court or Tribunal or before any authority for the refund of any such tax; and

(c) no Court shall enforce any decree or order directing the refund of any such tax.

#### **5. Repeal And Savings :-**

(1) The Bangalore Development Authority and certain other Law (Amendment) Ordinance, 2001 (Karnataka Ordinance 9 of 2001) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the said Acts as amended by the said ordinance shall be deemed to have been done or taken under the said Acts as amended by this Act.