

KARNATAKA BUILDINGS TAX RULES, 1962

CONTENTS

1. Title
2. Definitions
3. Determination of the floorage of the building
4. Form of returns of buildings
5. Issue of notice to persons liable to payment of buildings tax
6. Verification of returns
7. Form of notice to be issued under Section 8
8. Order of assessment
9. Form of notice of demand
10. Form of appeal under Section 10
11. Form of second appeal under Section 11
12. Form of notice of demand under Section 13
13. Payment of buildings tax
14. Form of notice to be served under sub-section (1) of Section 15
15. Application for refund
16. Prosecutions
17. Register of assessment
18. Remittance of Buildings Tax collected and payment of cost of collection

KARNATAKA BUILDINGS TAX RULES, 1962

In exercise of the powers conferred by Section 25 of the Karnataka Buildings Tax Act, 1962 (Karnataka Act 4 of 1963), the Government of Karnataka hereby makes the following rules, namely

1. Title :-

These rules may be called the Karnataka Buildings Tax Rules, 1962.

2. Definitions :-

In these rules, unless the context otherwise requires.

(a)"Act" means the Karnataka Buildings Tax Act, 1962;

(b)"Form" means a form appended to these rules;

(c)"Section" means a section of the Act.

3. Determination of the floorage of the building :-

For the purpose of determination of the floorage of the buildings assessable under the provisions of the Act, the Assessing Authority

may get a quarterly list of houses liable to assessment from such authority, in such form and containing such details relating to each building, as he may deem necessary, for the purposes of assessment under the Act.

4. Form of returns of buildings :-

(1) The returns of buildings required to be furnished under sub-section (1) of Section 6, or sub-section (3) of Section 6, or Section 7 shall be in Form I and shall be verified in the manner indicated in the form.

(2) The returns shall be submitted to the Assessing Authority in whose jurisdiction the building is situated.

1

(3) where the buildings owned by an assessee in a rating area are situated in the jurisdiction of more than one Assessing Authority the return shall be submitted.

(i) in case the assessee resides in the rating area, to the Assessing Authority having jurisdiction over the place of residence;

(ii) in case the assessee resides outside the rating area, to the Assessing Authority in whose jurisdiction his buildings constituting the larger aggregate floorage are situated; and

(iii) in case the floorage of such buildings is equally distributed within the jurisdiction of more than one Assessing Authority, to any one of such authorities as the Commissioner may, by general or special order direct.

1. Sub-rule (3) inserted by GSR 217, dated 15-7-1964

5. Issue of notice to persons liable to payment of buildings tax :-

The Assessing Authority may serve or cause to be served a notice in Form II upon the owner of a building liable to payment of buildings tax but has not furnished a return under sub-section (1) of Section 6.

6. Verification of returns :-

(1) The returns received either under Rule 4 or in pursuance of the notice under Rule 5, shall be verified by the Assessing Authority by itself or through such other officer authorised by it for the purpose.

(2) The Assessing Authority shall also cause to be made such other enquiries or inspection as it thinks necessary, so as to enable it to arrive at a proper decision regarding the determination of the floorage of the building and the assessment of the amount payable as buildings tax.

7. Form of notice to be issued under Section 8 :-

The notices to be served on the assessee by the Assessing Authority under sub-section (2) of Section 8 or under sub-section (4) of Section 8 shall be in Form III.

8. Order of assessment :-

(1) The order of assessment to be passed by the Assessing Authority under Section 8 shall be in Form IV.

(2) The order of assessment shall be served on the assessee as soon as the order is passed. It shall specify the basis of assessment, the amount payable, the manner of payment and the last date within which the amount is to be paid.

9. Form of notice of demand :-

The notice of demand under Section 9 shall be in Form V.

10. Form of appeal under Section 10 :-

(1) The appeal against the order of assessment under Section 10 shall be in Form VI and shall be verified as indicated therein

.

(2) Every appeal shall be accompanied by.

(a) the original or a certified copy of the order appealed against;

(b) the original or a certified copy of the receipt obtained for the payment of the entire amount assessed.

(3) Appeals shall be disposed of by the Appellate Authority after giving both parties an opportunity of being heard.

11. Form of second appeal under Section 11 :-

The appeal under Section 11 to the Appellate Tribunal against an order under Section 10, shall be in Form VII and verified in the manner specified therein.

12. Form of notice of demand under Section 13 :-

The notice of demand under sub-section (3) of Section 13 shall be

in Form VIII.

13. Payment of buildings tax :-

(1) The buildings tax payable by an assessee shall be paid to the Assessing Authority or to such other person specified in the notice of demand issued under the Act either in full or in equal consecutive monthly instalments not exceeding six in number. The first instalment shall be paid within thirty days from the date of service of the assessment order on the assessee and the subsequent instalments shall be paid within the corresponding dates of succeeding months. It shall be paid at the office of the Assessing Authority or to other person specified in the notice of demand.

(2) The assessee may pay the entire amount either in a lumpsum or in lesser number of instalments than those fixed under sub-rule (1).

14. Form of notice to be served under sub-section (1) of Section 15 :-

The Assessing Authority or such other persons specified in the notice of demand for the purposes of sub-section (1) of Section 15 shall be the prescribed authority for the purposes of the said section and the notice to be served by the prescribed authority shall be in Form IX.

15. Application for refund :-

(1) Claims to refund of buildings tax under Section 17 shall be preferred to the Assessing Authority in Form X within the time specified in Section. 18

(2) If the refund claimed is in pursuance of the decision of the Assessing Authority, it shall verify or cause to be verified the connected records and if it is satisfied that the amount is to be refunded, shall order refund

.

(3) If the refund claimed is in pursuance of an Appellate or revisional order, the Assessing Authority shall make such references as it deems necessary to those authorities and, after verification of the credit pass orders on such claims on the strength of the directions of those authorities

16. Prosecutions :-

The proceedings against any person for an offence under Section 19 or Section 21 shall not be instituted except at the instance of the officer authorised by the Commissioner of Commercial Taxes under sub-section (1) of Section 23. In cases where institution of proceedings is considered necessary the Assessing Authority shall move such officer for an order in that behalf.

17. Register of assessment :-

A register of assessment shall be maintained by each Assessing Authority. It shall contain a list of persons assessed to buildings tax under the Act and such other particulars as are necessary for the purpose of assessment and levy of tax under the Act.

18. Remittance of Buildings Tax collected and payment of cost of collection :-

(1) The amount of buildings tax collected shall be remitted in full into the Government Treasury for credit to the appropriate head of account.

(2) In cases where the buildings tax is collected by a local authority, such authority shall prefer to the Commissioner of Commercial Taxes a bill in Form XI, quarterly, towards the cost of collection due to it under sub-section (2) of Section 27. The bill shall be sent in duplicate to the Commissioner, as soon as possible after the close of the quarter with the Treasury Officer's Certificate of verification recorded on the original. On receipt of the bill, the Commissioner shall countersign the original bill for the amount admissible and return it to the Local Authority for presentation at the Treasury.