

MAHARASHTRA TAX ON BUILDINGS (WITH LARGER RESIDENTIAL PREMISES) (RE-ENACTED) RULES, 1979

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In exercise of the powers conferred by Sub-Sections (1) and (2) of Section 26, read with Sub-Section (1) of Section 8, Sub-Section (1) of Section 10, Sub-Section (3) of Section 11, Sub-Section (4) of Section 12 of the Maharashtra Tax on Buildings (with Larger Residential Premises) (Re-enacted) Act, 1979 (Mah Act XXIX of 1979), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely -

1. Short title :-

These rules may be called the MAHARASHTRA TAX ON BUILDINGS (WITH LARGER RESIDENTIAL PREMISES) (RE-ENACTED) RULES, 1979 .

2. Definition :-

In these rules, unless the context otherwise requires

- (a) "Act" means the Maharashtra Tax on Buildings (with Larger Residential Premises) (Reenacted) Act, 1979;
- (b) "Form" means a form appended to these rules;
- (c) "section" means a section of the Act;

(d) words and expression used in the Act but not defined in these rules shall have the meanings assigned to them in the Act.

3. Manner of preparation of list of taxable premises and its publication :-

(1) The list of taxable premises referred to in Sub-Section (1) of Section 8 shall be prepared and maintained in Form A.

(2) As soon as a list of all taxable premises situated within the limits of any Municipal Corporation is prepared, the Assessing Authority shall publish a public notice thereof indicating therein the place where the list or a copy thereof may be inspected.

(3) Such public notice shall be given publicity in any one or more of the following modes, namely -

(a) by putting up the notice on the notice board in the office of the Assessing Authority;

(b) by putting up the notice at such prominent places within the Corporation area as the Assessing Authority thinks fit;

(c) by publishing the notice in the official Gazette and in such local newspaper circulating within the Corporation area as the Assessing Authority may from time to time approve.

4. Manner of publication of assessment list and list of modifications :-

The assessment list or the list of modifications prepared under Section 9 shall be published by the Assessing Authority by giving notice thereof and of the place where such list or copy thereof may be inspected. The notice shall be published in the manner provided in sub-rule(3) of rule 3.

5. Time within which tax to be credited to Government :-

All sums collected by a Municipal Corporation on account of the tax and penalty, referred to in Sub-Section (1) of Section 14, shall be credited to the Government Treasury, or as the case may be, the Reserve Bank of India, within a period of thirty days from the date of its recovery.

6. Form of appeal :-

An appeal under Sub-Section (2) of Section 11 shall be in Form B.

7. Verification of details in appeal :-

The Appellate Authority shall cause details given by the appellant

to be checked with the assessment list or list of modifications. The Appellate Authority may inspect personally the premises and consider whether the grounds set out by the appellant are justified.

8. Rate of rebate to be paid to Municipal Corporation :-

In respect of the cost of collection of tax including penalty Municipal Corporation shall be entitled to an amount of rebate calculated at the rate of 5 per cent of the amount of the tax collected. Such amount shall be payable in quarterly instalments.

9. Mode of payment of rebate to Municipal Corporation :-

Subject to adjustment on the closing of the account for each year, the amount of rebate payable under rule 8 shall be paid -

(a) on submission of a bill in that behalf by the Municipal Corporation to the Collector, and

(b) after the Collector has certified that the amount of the tax in respect of which the rebate is claimed, has been actually credited to Government.

10. Quarterly return :-

Every Municipal Corporation shall submit to the Collector a quarterly return showing the progress of collection of tax in Form C before the 15th day of the month following the quarter to which such return relates. A copy of such return shall also be sent to the Pay and Account Officer, in Greater Bombay and elsewhere to the Accountant General, Maharashtra.