

Haryana Municipal (Amendment) Act, 2012

22 of 2012

[26 September 2012]

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An Act further to amend the Haryana Municipal Act, 1973.

Be it enacted by the Legislature of the State of Haryana in the Sixty-third Year of the Republic of India as follows:--

1. Short title and commencement :-

(1) This Act may be called the Haryana Municipal (Amendment) Act, 2012.

(2) It shall be deemed to have come into force with effect from 1st April, 2010.

2. Amendment of section 2 of Haryana Act 24 of 1973 :-

In the Haryana Municipal Act, 1973 (hereinafter called the principal Act), clause (1) of section 2 shall be omitted.

3. Amendment of section 69 of Haryana Act 24 of 1973 :-

In the principal Act, for clause (a) of section 69, the following clause shall be substituted, namely:--

"(a) a property tax payable by the owner of building or land at the rates notified by the Government, from time to time depending upon the area in which the building or land is situated, its location, purpose for which it is used, its capacity for profitable use, quality of construction and other relevant factors;"

4. Amendment of section 70 of Haryana Act 24 of 1973 :-

In the principal Act, clause (viie) of sub-section (1) of section 70 shall be omitted.

5. Insertion of sections 75A, 75B and 75C of Haryana Act 24 of 1973 :-

In the principal Act, after section 75, under the heading "Procedure for assessing immovable property", the following sections shall be inserted, namely:--

"75A. Self assessment of tax.--

Notwithstanding anything contained in this Act, every person liable to pay the property tax shall himself calculate the tax of the building or land according to the procedure notified in this regard, of which he is the owner, at the rates notified under clause (a) of section 69.

75B. Deposit of property tax.--

(1) On the basis of assessment made as per section 75A, the owner shall deposit the amount of property tax in the specified head of the municipality as per the prescribed procedure on or before the date fixed by the authority and furnish a return in the prescribed form. The variation upto ten percent on either side in the assessment made under section 75A shall be ignored. In cases where the variation is more than ten percent, the owner of land or building, as the case may be, shall be liable to pay penalty equal to the amount of tax evaded subject to a minimum of rupees one hundred.

(2) Where any property tax has not been paid by the owner within the prescribed time, the authority shall serve notice on the person chargeable with the property tax, which has not been paid, requiring him to show cause why he should not pay the amount specified in the notice and the authority shall pass an appropriate order in this regard after giving an opportunity of hearing.

Explanation.--For the purposes of this section, the authority means the Executive Officer in case of Municipal Council and Secretary in case of Municipal Committee or any other officer authorized by the Deputy Commissioner.

75C. Penalties.--In case of non-payment of property tax, the competent authority may impose a penalty equal to the amount of the tax assessed, subject to a minimum of rupees one hundred and in case of late payment, interest at the rate of one and a half per centum per month from the date of default shall also be charged."

6. Substitution of section 76 of Haryana Act 24 of 1973 :-

For section 76 of the principal Act, the following section shall be substituted, namely:--

"76. Property list.--

Save as otherwise provided in this Act, each committee shall cause a property list of all lands and buildings in the municipal area to be prepared in such form and manner and containing, such particulars with respect to each land and building, as may be prescribed".

7. Omission of sections 77, 78 and 79 of Haryana Act 24 of 1973 :-

In the principal Act, sections 77, 78 and 79 shall be omitted.

8. Substitution of section 80 of Haryana Act 24 of 1973 :-

In the principal Act, for section 80, the following section shall be substituted, namely:--

"80. Amendment of property list.--

(1) The authority may, at any time, amend the property list by inserting the name of any person whose name ought to have been or ought to be inserted, or by inserting any property which ought to have been or ought to be inserted, or by altering the details of

any property which has been erroneously valued or assessed through fraud, accident or mistake, whether on the part of the authority or of the assessee, or in the case of a tax payable by the owner or the occupier by a change in the tenancy, after giving notice to any person affected by the amendment, of a time, not less than one month from the date of service, at which the amendment is to be made.

Explanation.--For the purposes of this sub-section, the authority means the Executive Officer in case of Municipal Council and Secretary in case of Municipal Committee or any other officer authorized by the Deputy Commissioner.

(2) Any person interested in any such amendment, may tender his objection to the committee before the time fixed in the notice in writing or orally at that time and shall be allowed an opportunity of being heard in support of the same in person or by authorized agent, as he may think fit."

9. Substitution of section 81 of Haryana Act 24 of 1973 :-

In the principal Act, for section 81, the following section shall be substituted, namely;--

"81. New property list--

It shall be at the discretion of the committee to prepare for the whole or any part of the municipality a new property list every year."

10. Substitution of section 81B of Haryana Act 24 of 1973 :-

For section 81B of the principal Act, the following section shall be substituted, namely:--

"81B. Apportionment of liability of taxes on building or land when premises assessed are let or sub-let-- If any building or land assessed to tax specified in clause (a) of section 69 is let or sub-let and amount of rent payable in respect thereof is less than the property tax, then the tenant shall be liable to pay the difference between the amount of the said property tax and the rent paid by him."

11. Omission of section 85 of Haryana Act 24 of 1973 :-

In the principal Act, section 85 shall be omitted.

12. Amendment of section 93 of Haryana Act 24 of 1973 :-

In the principal Act, in proviso to section 93, for the words "one per centum", the words "one and a half per centum" shall be substituted.

13. Validation :-

Notwithstanding anything contrary contained in any judgment, decree or order of any court or other authority to the contrary and notwithstanding that procedure laid down under section 72 of the principal Act has not been followed, the directions issued vide Haryana Government, Urban Development Department (Committees). Notification No. 9/32/2001-5CI, dated the 13th December, 2001 as amended from time to time and Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 47/H.A.24/1973/S.84/2012, dated the 21st June, 2012 with regard to imposition of property tax, in exercise of the powers conferred by clause (a) of section 69 read with sub-section (1) of section 84 of the principal Act, shall be deemed to have been validly issued after following procedure in accordance with the provisions of the principal Act and accordingly,--

(i) all acts, proceedings or things done or actions taken or which may have been done or taken by the committee and by the Government under the above mentioned notifications with regard to imposition and collection of property tax, be deemed to be, and to have always been done and taken in accordance with law and shall not be called in question before any court of law on this ground;

(ii) no suit or other proceedings shall be maintained or continued in any court or before any authority in relation to imposition of property tax, so imposed under the above mentioned notifications; and

(iii) no court or authority shall enforce a decree or order directing the cancellation of imposition of property tax due to not following the procedure as laid down under section 72 of the Act.

