

Haryana Municipal Corporation (Amendment) Act, 2012

21 of 2012

[26 September 2012]

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Haryana Municipal Corporation (Amendment) Act, 2012

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An Act further to amend the Haryana Municipal Corporation Act, 1994.

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 Corporation (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 16 of 1994 :-

In the Haryana Municipal Corporation Act, 1994 (hereinafter called the principal Act), clause (1) of section 2 shall be omitted.

3. Amendment of section 87 of Haryana Act 16 of 1994 :-

In the principal Act, for clause (a) of sub-section (1) of section 87, the following clause shall be substituted, namely:--

"(a) a property tax payable by the owner or occupier of building and 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. Insertion of sections 87A, 87B and 87C in Haryana Act 16 of 1994 :-

In the principal Act, after section 87, the following sections shall be inserted, namely:--

"87A.--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 either owner or the occupier at the rates notified under clause (a) of sub-section (1) of section 87.

87B.--Deposit of property tax.--

(1) On the basis of assessment made as per section 87 A, the owner or occupier shall deposit the amount of property tax in the specified head of the Corporation 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 per cent on either side in the assessment made under section 87A shall be ignored. In cases where the variation is more than ten per cent, the owner or occupier 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 or occupier 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 Zonal Taxation Officer or any officer authorized by the Commissioner of Municipal Corporation.

87C.--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 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."

5. Amendment of section 89 of Haryana Act 16 of 1994 :-

In sub-section (1) of section 89 of the principal Act,--

(i) for clause (b), the following clause shall be substituted, namely:--

"(b) a fire tax;" and

(ii) clause (c) shall be omitted.

6. Amendment of section 90 of Haryana Act 16 of 1994 :-

In the principal Act, sub-section (2) of section 90 shall be omitted.

7. Substitution of section 94 of Haryana Act 16 of 1994 :-

For section 94 of the principal Act, the following section shall be substituted, namely:--

"94. Apportionment of liability of taxes on land and building when premises assessed are let or sub-let.--

If any building or land assessed to tax specified in clause (a) of sub-section (1) of section 87 is let or sub-let and amount of rent

payable in respect thereof is less than the property tax, then the occupier shall be liable to pay the difference between the amount of the said property tax and the rent paid by him."

8. Substitution of section 97 of Haryana Act 16 of 1994 :-

In the principal Act, for section 97, the following section shall be substituted, namely:--

"97. Property list.--

Save as otherwise provided in this Act, each Corporation 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."

9. Omission of section 98 of Haryana Act 16 of 1994 :-

In the principal Act, section 98 shall be omitted.

10. Amendment of section 99 of Haryana Act 16 of 1994 :-

In the principal Act, in sub-section (1) of section 99,--

(i) for the words "assessment list" occurring twice, the words "property list" shall be substituted; and

(ii) clause (d) shall be omitted.

11. Substitution of section 100 of Haryana Act 16 of 1994 :-

In the principal Act, for section 100, the following section shall be substituted, namely:--

"100. New property list.--

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

12. Amendment of section 104 of Haryana Act 16 of 1994 :-

In the principal Act, in sub-section (1) of section 104, for the words "annual value", the words "property tax" shall be substituted.

13. Amendment of section 127 of Haryana Act 16 of 1994 :-

In the principal Act, in the proviso to section 127, for the words "one per centum", the words "one and a half per centum" shall be substituted.

14. Amendment of section 128 of Haryana Act 16 of 1994 :-

In the principal Act, in section 128,--

(I) in sub-section (1),--

(i) in clause (b), for the sign "." existing at the end, the sign ";" shall be substituted;

(ii) after clause (b), the following clause shall be added, namely:--
"(c) property tax.";

(II) in sub-section (3),--

(i) for the sign "." existing at the end, the sign ":" shall be substituted; and

(ii) the following proviso shall be added, namely:--

"Provided that no rebate shall be allowed in case of property tax."

15. Omission of sections 133, 134, 135, 136 and 137 of Haryana Act 16 of 1994 :-

In the principal Act, sections 133, 134, 135, 136 and 137 shall be omitted.

16. Substitution of section 139 in Haryana Act 16 of 1994 :-

In the principal Act, for section 139, the following section shall be substituted, namely:--

"139. Conditions of right to appeal.--

No appeal shall be entertained under section 138 unless the amount, if any, in dispute in the appeal has been deposited by the appellant in the office of the Corporation."

17. Amendment of section 142 of Haryana Act 16 of 1994 :-

In the principal Act, in section 142, for the word "annual value", existing in the marginal heading and sub-section (1), the words "property tax" shall be substituted.

18. Amendment of section 145 of Haryana Act 16 of 1994 :-

In the principal Act, in clause (c) of sub-section (1) of section 145, the word "annual" shall be omitted.

19. Substitution of section 146 in Haryana Act 16 of 1994 :-

In the principal Act, for section 146, the following section shall be substituted, namely:--

"146. 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 Zonal Taxation Officer or any officer authorized by the Commissioner of Municipal Corporation.

(2) Any person interested in any such amendment may tender his objection to the Corporation in writing before the time fixed in the notice or orally or in writing 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."

20. Amendment of section 309 of Haryana Act 16 of 1994 :-

For sub-section (5) of section 309 of the principal Act, the following sub-section shall be substituted, namely:--

"(5) Any swine found straying in a public street or public place shall be removed by any officer or other employee of the corporation authorized by the Commissioner in this behalf. The swine so removed shall be disposed off by public auction or in such other manner and within such time, as the Commissioner may deem fit and the owner of such swine shall be punishable with imprisonment upto six months and it shall be a non-cognizable offence."

21. 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 87 of the principal Act has not been followed, the directions issued vide Haryana Government, Urban Development Department, Notification No. S.O. 14/47/2003-3XCII, dated the 30th September, 2003 as amended from time to time and Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 46/H.A.16/1994/S.87/2012, dated the 21st June, 2012 with regard to imposition of property tax, in exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (I) of section 149 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 Corporation 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 87 of the Act.