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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL**LAW DEPARTMENT****Legislative****NOTIFICATION**

No. 1326-L.—28th November, 2024.—The Governor having been pleased to order, under rule 66 of the Rules

of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 16 of 2024**THE WEST BENGAL MUNICIPAL CORPORATION
(AMENDMENT) BILL, 2024.****A
BILL**

to amend the West Bengal Municipal Corporation Act, 2006.

WHEREAS it is expedient to amend the West Bengal Municipal Corporation Act, 2006, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XXXIX of 2006.

It is hereby enacted in the Seventy-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the West Bengal Municipal Corporation (Amendment) Act, 2024.

*The West Bengal Municipal Corporation
(Amendment) Bill, 2024.*

(Clauses 2 – 4.)

(2) This section shall come into force at once; and the remaining sections shall come into force on such date or dates as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of section 119 of West Ben. Act XXXIX of 2006.

2. In section 119 of the West Bengal Municipal Corporation Act, 2006 (hereinafter referred to as the principal Act),—

(1) proviso to sub-section (1) shall be omitted;

(2) in sub-section (3),—

(a) for the words “not less than five per cent, but not exceeding ten per cent,”, the words “not exceeding ten per cent” shall be substituted;

(b) for the words and figures “Income Tax Act, 1961”, the words and figures “Companies Act, 2013” shall be substituted. 43 of 1961
18 of 2013

Amendment of section 119A.

3. In sub-section (3) of section 119A of the principal Act, after clause (t), the following clause shall be inserted:—

“(u) Preparation of assessment list – After publication of final scheme by the Corporation, the owner or person liable to pay property tax shall file a return of self-assessment either digitally or manually as decided by the Corporation in such form as may be specified in the said scheme, of their property based on the rate chart stated in the final scheme:

Provided that the Corporation shall prepare an assessment list within a year from the date of publication of final scheme comprising all holdings within their jurisdiction based on the rate chart stated in the final scheme published by the West Bengal Valuation Board.

Provided further that if any owner or person liable to pay property tax fails to comply self-assessment in due time or suppress any part of their property it shall be treated as wilful suppression of facts and the person liable to pay property tax shall be penalised not exceeding 30 per cent. of the property tax enumerated in the assessment list prepared by the Corporation in addition to the property tax.”.

Amendment of section 123.

4. In section 123 of the principal Act, for proviso to sub-section (2), the following proviso shall be substituted:—

“Provided that if the property tax, as determined under a valuation, is continued to be paid for a period beyond the expiry of its term of five years of the said valuation due to non-completion of a fresh valuation, the last valid assessment list shall be deemed enhanced by ten per cent. of the annual value of the said assessment list till the new assessment list is given effect. The annual value so arrived shall be automatically increased by ten per cent. every five years, as an interim measure till new valuation list is published after completion of fresh valuation. If the property tax of any holding increases or decreases in respect of the preceding valuation, the increased or decreased amount of property tax shall take effect from the date on which the valuation became operative under section 11 of the West Bengal Valuation Board Act, 1978, and the dues payable or the excess amount paid, as the case may be, shall be adjusted in such instalments as may be determined by the Corporation concerned.”.

West Ben. Act
LVII of 1978.

*The West Bengal Municipal Corporation
(Amendment) Bill, 2024.*

STATEMENT OF OBJECTS AND REASONS.

It is considered necessary and expedient to amend the West Bengal Municipal Corporation Act, 2006 (West Ben. Act XXXIX of 2006), *inter alia*, for the purposes of making provision for—

- (a) rationalization of process of calculation of annual value of holding comprising such lands or buildings, where gross annual rent cannot be easily estimated;
- (b) enhancement of the annual value of any holding determined under last valid assessment list every five years by ten per cent. till the new assessment list is given effect to;
- (c) incorporation of provisions for submission of return of self-assessment of the property by the owner or person liable to pay property tax based on the rate chart stated in the final scheme of unit area based system of assessment.

2. The Bill has been framed with the above objectives in view.

3. There is no financial implication involved in giving effect to the provisions of the Bill.

KOLKATA,
The 28th November, 2024.

FIRHAD HAKIM,
Member-in-charge.

By order of the Governor,

PRADIP KUMAR PANJA,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*