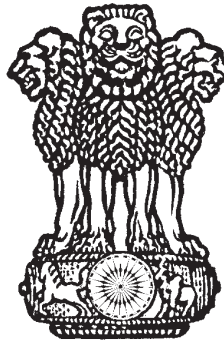


The  
Kolkata Gazette  
सत्यमेव जयते  
Extraordinary  
Published by Authority



AGRAHAYANA 7]

THURSDAY, NOVEMBER 28, 2024

[SAKA 1946

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. 1327-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. 17 of 2024****THE WEST BENGAL MUNICIPAL  
(AMENDMENT) BILL, 2024.****A  
BILL**

*to amend the West Bengal Municipal Act, 1993.*

WHEREAS it is expedient to amend the West Bengal Municipal Act, 1993, for the purposes and in the manner hereinafter appearing;

West Ben. Act  
XXII of 1993.

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 (Amendment) Act, 2024.

*The West Bengal Municipal  
(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 106 of  
West Ben. Act  
XXII of 1993.

2. In sub-section (3) of section 106 of the West Bengal Municipal Act, 1993 (hereinafter referred to as the principal Act), 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 110.

3. In section 110 of the principal Act, in sub-section (2),—

- (a) the words “notified by the State Government as the” shall be omitted;
- (b) for the first proviso, the following proviso shall be substituted:—

“Provided that if for any reason it is not possible to complete the work of a general valuation within the period before the term of the last preceding valuation expires, 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. The new assessment list, after being notified under this section shall take effect retrospectively from the day succeeding the date on which the term of last preceding assessment list expired and the arrear or overpayment, if any, shall be adjusted through one-time payment or in such installments as may be determined by the Board of Councillors of the Municipality concerned.”

Amendment of  
section 385H.

4. In section 385H of the principal Act,—

(1) in sub-section (6), for clause (d), the following clause shall be substituted:—

“(d) the multiplicative factors for increasing or decreasing, or for not increasing or decreasing, the base unit area values for a covered space or land comprising building or any vacant land within each category specified above, taking into consideration the parameters of type of location, use and age structure, occupancy status, and such other relevant factors of such vacant land, land including any building or buildings, as the case may be, as the Municipal Valuation Committee considers necessary, along with a point scale assigned for each parameter, to be determined by the Valuation Committee, subject to a lower limit of 0.5 and upper limit of 8.0 in the said point scale, for the purpose of deriving the final base unit area value of such covered space or land comprising building or any vacant land.”;

(2) after sub-section (30), the following sub-section shall be inserted:—

“(31) Preparation of assessment list –After publication of final scheme by the West Bengal Valuation Board, the owner or person liable to pay property tax shall file a return of self-assessment either digitally or manually as decided by the Industrial Township Authority in such form and within such period as may be specified in the said scheme, of their property based on the rate chart stated in the final scheme:

Provided that the Industrial Township Authority 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 West Bengal Valuation Board.

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

*(Clause 4.)*

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 thirty per cent. of the property tax enumerated in the assessment list prepared by the Industrial Township Authority in addition to the property tax.”.

**STATEMENT OF OBJECTS AND REASONS.**

It is considered necessary and expedient to amend the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993), *inter alia*, for the purposes of making provision for—

- (a) 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;
- (b) incorporation of structure, occupancy status and such other relevant factors as the parameters for determination of base unit area values for a covered space or land comprising building or any vacant land;
- (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 provision 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.*