

GOVERNMENT OF PUNJAB
DEPARTMENT OF LOCAL GOVERNMENT
(LOCAL GOVERNMENT 3 BRANCH)

Notification
The 10th December, 2013

No. 2/7/2012-5lg3/134596/1.- Whereas the Punjab Municipal Corporation (Second Amendment) Ordinance, 2013 (Punjab Ordinance No.11 of 2013) was promulgated on 20th September, 2013; and under proviso to sub-section (2) of section 112-A of the Punjab Municipal Corporation Act, 1976, as amended by the Punjab Municipal Corporation (Second Amendment) Ordinance, 2013, if the tax on building and land is fully paid on or before the 30th September of the relevant financial year, a rebate of ten percent of the amount of tax so calculated could be claimed;

And whereas keeping in view the date of promulgation of the aforesaid Ordinance, vide notification No. 2/7/2012-5lg3/101580/1, dated 25th September, 2013, issued in exercise of the powers under sub-section (2) of section 430 of the Punjab Municipal Corporation Act, 1976, it was ordered that for the words and figures "on or before the 30th September" appearing in proviso to sub-section (2) of section 112-A of the Punjab Municipal Corporation Act, 1976, the words and figures "on or before the 30th November" shall be read for the purposes of self assessment of tax for the financial year 2013-14, so that the rebate of ten percent of amount of tax on building and land for the financial year 2013-14 could be claimed upto 30th November, 2013;

And whereas the Punjab Municipal Corporation (Amendment) Act, 2013 to replace the said Ordinance has been notified on 22nd November, 2013, titled as the Punjab Municipal Corporation (Second Amendment) Act, 2013 [Punjab Act No. 40 of 2013], wherein some more modifications were made, and as a result of which a difficulty had again arisen for calculation of tax for the financial year 2013-14, as the rebate of ten percent of amount of tax on building and land could be claimed only upto 30th November, 2013;

And whereas vide notification No. 2/7/2012-5lg3/130656/1, dated 30th November, 2013, issued in exercise of the powers under sub-section (2) of section 430 of the Punjab Municipal Corporation Act, 1976, it was ordered that for the words and figures "on or before the 30th September" appearing in proviso to sub-section (2) of section

112-A of the Punjab Municipal Corporation Act, 1976, the words and figures "on or before the 10th December for the purposes of self assessment of tax for the financial year 2013-14" shall be read, so that the rebate of ten percent of amount of tax on building and land for assessment of tax for the financial year 2013-14 could be claimed upto 10th December, 2013;

And whereas there is a great rush of people in various Municipal Corporations for deposit of the tax with rebate and it has not been possible for many of the Municipal Corporations to receive the amount of tax within the stipulated period. Enabling the people to pay the tax with the permissible rebate of ten per cent, a difficulty has arisen to pay the said tax, as the date for payment of tax with 10% rebate is over;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 430 of the Punjab Municipal Corporation Act, 1976, the Governor of Punjab is pleased to order that :-

- (iii) for the words and figures "on or before the 10th December for the purposes of self assessment of tax for the financial year 2013-14" appearing in proviso to sub-section (2) of section 112-A of the Punjab Municipal Corporation Act, 1976, the words and figures "on or before the 31st December for the purposes of self assessment of tax for the financial year 2013-14" shall be read; and
- (iv) for the words and figures "by the 31st December of the relevant financial year" appearing in sub-section (3) of section 112-A of the Punjab Municipal Corporation Act, 1976, the words and figures "on or before the 31st January for the purposes of self assessment of tax for the financial year 2013-14" shall be read.

Ashok Kumar Gupta, IAS,
Secretary to Government, Punjab,
Department of Local Government.

No. 2/7/2012-5lg3/134596/2, dated Chandigarh, the 10th December, 2013.

A copy is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish this notification in the Extraordinary gazette of the State Government, and supply 300 spare copies immediately.

Special Secretary Local Government.

No. 2/7/2012-5lg3/134596/3, dated Chandigarh, the 10th December, 2013.

A copy is forwarded to the following for information and necessary action:-

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) Commissioners of all Municipal Corporations in the State.
- (3) All officers of the Department of Local Government Secretariat/Directorate.
- (4) All Superintendents and officials of Branches of Department of Local Government Secretariat and Directorate.
- (5) Director Information and Public Relations Punjab, Chandigarh.