

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

Notification

The 6th January, 2015.

No. **2/4/2014-5lg3/383653/1**.- Whereas the Punjab Municipal (Second Amendment) Ordinance, 2014 (Punjab Ordinance No.5 of 2014) has been promulgated on 16th December, 2014 making some changes in the Punjab Municipal Act, 1911 [hereinafter referred to as the said Act] with regard to tax on buildings and land with effect from 1st April, 2014;

And whereas –

- (a) under sub-section (1) of section 68 the said Act, every owner or occupier, as the case may be, shall calculate the tax himself in accordance with the provisions of sub-section (1) of section 61 and shall file the same to the committee by the 31st December of relevant financial year;
- (b) under proviso to sub-section (2) of section 68 of the said Act, 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 may be claimed; and
- (c) under sub-section (3) of section 68 of the said Act, if the tax on building and land is not fully paid by the 31st December of the relevant financial year and is paid on or before the 31st March of that financial year, a penalty of ten per cent of the amount of tax shall be payable;

And whereas the notification No. 2/4/2014-5lg3/379042/1, dated 31st December, 2014, specifying the manner of calculations of tax and rates of tax with effect from 1st April 2014, issued under sub-clause (ii) of clause (a) of sub-section (1) of section 61 of the said Act, has been published on 31st December, 2014, and as per this notification classification of areas in each town is to be done within fifteen days, therefore, a difficulty has arisen for payment of tax for the financial year 2014-15 with rebate or without penalty within the aforesaid specified dates;

Now, therefore, in exercise of the powers conferred by section 240-B of the Punjab Municipal Act, 1911, the Governor of Punjab is pleased to order that for the year

2014-15, in section 68 of the said Act for the year 2014-15, the following shall be read, namely:-

- (i) in sub-section (1), for the figures, letters and word "31st December", the figures, letters and word "31st March"; and
- (ii) in sub-section (2),-
 - (a) for figures, letters and word "31st December", the figures, letters and word "31st March"; and
 - (b) for figures, letters and word "30th September", the figures, letters and word "28th February".

Dated Chandigarh, the
3rd January, 2015.

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

Endst. No. 2/4/2014-5lg3/2/4/2014-5lg3/383653/2 dated Chandigarh, the 6th January, 2015.

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 10 spare copies immediately.

Special Secretary Local Government.

Endst. No. 2/4/2014-5lg3/2/4/2014-5lg3/383653/3 dated Chandigarh, the 6th January, 2015.

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

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) Mayors of all Municipal Corporations in the State.
- (3) Commissioners of all Municipal Corporations in the State.
- (4) All Regional Deputy Directors Local Government in the State.
- (5) Presidents/Administrators of Municipal Councils/Nagar Panchayats in the State.
- (6) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (7) All officers of the Department of Local Government Secretariat/Directorate.
- (8) All Superintendents and officials of Branches of Department of Local Government Secretariat and Directorate.
- (9) Director Information and Public Relations Punjab, Chandigarh.

Special Secretary Local Government.

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

Notification

The 6th January, 2015.

No. **2/4/2014-5lg3/383676/1**.- Whereas the Punjab Municipal Corporation (Second Amendment) Ordinance, 2014 (Punjab Ordinance No.6 of 2014) has been promulgated on 16th December, 2014 making some changes in the Punjab Municipal Corporation Act, 1976 [hereinafter referred to as the said Act] with regard to tax on land and buildings with effect from 1st April, 2014;

And whereas –

- (d) under sub-section (1) of section 112-A the said Act, every owner or occupier, as the case may be, shall calculate the tax himself in accordance with the provisions of sub-section (3-A) of section 90 and shall file the same to the Corporation by the 31st December of relevant financial year;
- (e) under proviso to sub-section (2) of section 112-A of the said Act, 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 may be claimed; and
- (f) under sub-section (3) of section 112-A of the said Act, if the tax on building and land is not fully paid by the 31st December of the relevant financial year and is paid on or before the 31st March of that financial year, a penalty of ten per cent of the amount of tax shall be payable;

And whereas the notification No. 2/4/2014-5lg3/379043/1, dated 31st December 2014, specifying the manner of calculations of tax and rates of tax with effect from 1st April 2014, issued under sub-section (1) of section 97 of the said Act, has been published on 31st December, 2014, and as per this notification classification of areas in each City is to be done within fifteen days, therefore, a difficulty has arisen for payment of tax for the financial year 2014-15 with rebate or without penalty within the aforesaid specified dates;

Now, therefore, in exercise of the powers conferred by section 430 of the Punjab Municipal Corporation Act, 1976, the Governor of Punjab is pleased to order that for the

year 2014-15, in section 112-A of the said Act for the year 2014-15, the following shall be read, namely:

- (iii) in sub-section (1), for the figures, letters and word "31st December", the figures, letters and word "31st March"; and
- (iv) in sub-section (2),-
 - (c) for figures, letters and word "31st December", the figures, letters and word "31st March"; and
 - (d) for figures, letters and word "30th September", the figures, letters and word "28th February".

Dated Chandigarh, the
3rd January, 2015.

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

Endst. No. 2/4/2014-5lg3/2/4/2014-5lg3/383676/2 dated Chandigarh, the 6th January, 2015.

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 10 spare copies immediately.

Special Secretary Local Government.

Endst. No. 2/4/2014-5lg3/2/4/2014-5lg3/383676/3 dated Chandigarh, the 6th January, 2015.

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

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) Mayors of all Municipal Corporations in the State.
- (3) Commissioners of all Municipal Corporations in the State.
- (4) All Regional Deputy Directors Local Government in the State.
- (5) Presidents/Administrators of Municipal Councils/Nagar Panchayats in the State.
- (6) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (7) All officers of the Department of Local Government Secretariat/Directorate.
- (8) All Superintendents and officials of Branches of Department of Local Government Secretariat and Directorate.
- (9) Director Information and Public Relations Punjab, Chandigarh

Special Secretary Local Government.

ਦਫਤਰੀ ਪ੍ਰਾਪਤੀ ਨੰ:----- ਮਿਤੀ -----

ਜਾਇਦਾਦ ਟੈਕਸ ਰਿਟਰਨ, ਪੰਜਾਬ - ਸਵੈ ਅਸੈਸਮੈਂਟ ਫਾਰਮ
(ਪੰਜਾਬ ਮਿਊਂਸਪਲ ਐਕਟ 1911 ਦੀ ਧਾਰਾ 68 (1) ਅਤੇ ਪੰਜਾਬ ਮਿਊਂਸਪਲ ਕਾਰਪੋਰੇਸ਼ਨ ਐਕਟ 1976 ਦੀ ਧਾਰਾ 112 -ਏ (1) ਅਧੀਨ)

ਨਗਰਨਿਗਮ/ਨਗਰ ਕੌਂਸਲ/ਨਗਰ ਪੰਚਾਇਤ ਦਾ ਨਾਂ -----ਅਤੇ ਕੈਟਾਗਰੀ ਏ/ ਬੀ/ ਸੀ

ਵਿੱਤੀ ਸਾਲ----- ਜਾਇਦਾਦ ਦਾ ਯੂਨਿਟ ਨੰਬਰ -----(ਕੇਵਲ ਦਫਤਰੀ ਵਰਤੋਂ ਲਈ)

ਲੜੀ ਨੰ:	ਆਈਟਮ	ਟੈਕਸ ਭਰਨ ਵਾਲੇ ਵਿਅਕਤੀ ਵਲੋਂ ਭਰਿਆ ਜਾਣ ਵਾਲੀ ਸੂਚਨਾ
1	ਰਿਟਰਨ ਭਰਨ ਵਾਲੇ ਦਾ ਵੇਰਵਾ (ਨਾਂ, ਪਿਤਾ ਦਾ ਨਾਂ, ਚਿੱਠੀ-ਪੱਤਰੀ ਲਈ ਪਤਾ, ਟੈਲੀਫ਼ੋਨ ਨੰਬਰ ਆਦਿ)	
2	(ੳ) ਜਾਇਦਾਦ ਦਾ ਵੇਰਵਾ (ਨੰਬਰ, ਵਾਰਡ, ਮੁਹੱਲਾ ਆਦਿ) (ਅ) ਰਿਹਾਇਸ਼ੀ/ਗੈਰ ਰਿਹਾਇਸ਼ੀ	
3	ਪੂਰਨ ਛੋਟ ਦੀ ਕੈਟਾਗਰੀ, ਜੇਕਰ ਹੋਵੇ, ਦੱਸੀ ਜਾਵੇ	
4	ਜੇਕਰ ਗੈਰ ਰਿਹਾਇਸ਼ੀ ਕਿਰਾਏ ਤੇ ਜਾਇਦਾਦ ਹੈ, ਤਦ ਵੇਰਵਾ	(ੳ) ਸਾਲਾਨਾ ਕਿਰਾਇਆ ----- ਰੁਪਏ (ਅ) ਟੈਕਸ ਦੀ ਰਕਮ -----ਰੁਪਏ (ਸਾਲਾਨਾ ਕਿਰਾਏ ਦਾ 7.5 ਪ੍ਰਤੀਸ਼ਤ)
5	ਜੇਕਰ ਉਕਤ ਲੜੀ ਨੰ: 4 ਵਾਲੀ ਨਹੀਂ, ਤਦ ਜਾਇਦਾਦ ਦੀ ਕਿਸਮ ਦੱਸੀ ਜਾਵੇ (ੳ) ਰਿਹਾਇਸ਼ੀ ਮਕਾਨ/ਫਲੈਟ (ਅ) ਰਿਹਾਇਸ਼ੀ ਫਲੈਟ (ੲ) ਵਪਾਰਕ ਬਿਲਡਿੰਗ (ਸ) ਮਲਟੀਪਲੈਕਸ/ਮਾਲ (ਹ) ਮੈਰਿਜ ਪੈਲੇਸ (ਕ) ਹੋਟਲ (ਖ) ਉਦਯੋਗਿਕ, ਵਿਦਿਅਕ ਜਾਂ ਗੁਦਾਮ	
6	ਏਰੀਏ ਦੀ ਕਲਾਸੀਫੀਕੇਸ਼ਨ, ਜਿਥੇ ਜਾਇਦਾਦ ਸਥਿਤ ਹੈ (ਏਰੀਆ 1, ਏਰੀਆ 2 ਜਾਂ ਏਰੀਆ 3)	
7	ਖੇਤਰਫਲ ਦੀ ਸੂਚਨਾ (ੳ) ਗਰਾਊਂਡ ਫਲੋਰ ਤੇ ਛੱਤਿਆ ਖੇਤਰਫਲ (ਅ) ਗਰਾਊਂਡ ਫਲੋਰ ਤੇ ਬਿਨਾਂ ਛੱਤਿਆ ਖੇਤਰਫਲ (ੲ) ਬਾਕੀ ਫਲੋਰਾਂ ਦਾ ਖੇਤਰਫਲ (ਸ) (ਅ) ਤੇ (ੲ) ਦਾ ਜੋੜ	-----ਵਰਗ ਗਜ਼ /ਫੁੱਟ -----ਵਰਗ ਗਜ਼ /ਫੁੱਟ -----ਵਰਗ ਗਜ਼ /ਫੁੱਟ -----ਵਰਗ ਗਜ਼ /ਫੁੱਟ
8	ਟੈਕਸ ਦੀਆਂ ਲਾਗੂ ਦਰਾਂ (ੳ) ਗਰਾਊਂਡ ਫਲੋਰ ਤੇ ਛੱਤੇ ਖੇਤਰਫਲ ਲਈ (ਅ) ਬਾਕੀ ਖੇਤਰਫਲ ਲਈ	-----ਪ੍ਰਤੀ ਵਰਗ ਗਜ਼ /ਫੁੱਟ -----ਪ੍ਰਤੀ ਵਰਗ ਗਜ਼ /ਫੁੱਟ
9	ਟੈਕਸ ਦੀ ਰਕਮ ਏ --- 7(ੳ) × 8(ੳ) ਬੀ ---7(ਸ) × 8(ਅ)	-----ਰੁਪਏ -----ਰੁਪਏ
10	ਅੰਸ਼ਿਕ ਛੋਟ, ਜੇਕਰ ਕੋਈ ਹੋਵੇ, ਦਾ ਵੇਰਵਾ ਅਤੇ ਸਬੂਤ	
11	ਜੇਕਰ ਟੈਕਸ ਦੀ ਅਦਾਇਗੀ ਰਿਬੇਟ ਦੀ ਮਿਤੀ ਤੱਕ ਕੀਤੀ ਜਾ ਰਹੀ ਹੈ, ਤਦ ਰਿਬੇਟ ਦੀ ਰਕਮ (10 ਪ੍ਰਤੀਸ਼ਤ)	
12	ਕੋਈ ਹੋਰ ਅਦਾਇਗੀ, ਜੇਕਰ ਹੋਵੇ (ਪਨੈਲਿਟੀ, ਵਿਆਜ ਆਦਿ)	
13	ਕੁੱਲ ਅਦਾਇਗੀ ਯੋਗ/ਅਦਾ ਕੀਤੀ ਰਕਮ ਦਾ ਵੇਰਵਾ (ਬੈਂਕ ਡਰਾਫਟ ਨੰ: ਮਿਤੀ ਕੈਸ਼ ਰਸੀਦ ਨੰ: ਮਿਤੀ ਆਦਿ)	

ਮੈਂ ਇਹ ਤਸਦੀਕ ਕਰਦਾ/ਕਰਦੀ ਹਾਂ ਕਿ ਮੇਰੇ ਵਲੋਂ ਉਕਤ ਫਾਰਮ ਵਿੱਚ ਦਿੱਤੀ ਗਈ ਸੂਚਨਾ ਠੀਕ ਅਤੇ ਸੱਚੀ ਹੈ, ਅਤੇ ਮੈਂ ਇਸ ਲਈ ਜ਼ਿੰਮੇਵਾਰ ਹਾਂ। ਜੇਕਰ ਇਸ ਵਿੱਚ ਦਿੱਤੇ ਕੋਈ ਤੱਥ ਗਲਤ ਹੋਵੇ, ਤਾਂ ਮੈਂ ਸਮਰੱਥ ਅਧਿਕਾਰੀ ਵਲੋਂ ਦਿੱਤੇ ਆਦੇਸ਼ਾਂ ਦੀ ਪਾਲਣਾ ਕਰਨ ਲਈ ਪਾਬੰਦ ਹੋਵਾਂਗੀ/ਹੋਵਾਂਗੀ ਅਤੇ ਮੈਂ ਕਾਨੂੰਨੀ ਕਾਰਵਾਈ ਲਈ ਭਾਗੀ ਹੋਵਾਂਗੀ/ਹੋਵਾਂਗੀ।

ਸਥਾਨ
ਮਿਤੀ

ਕਰ ਦਾਤਾ (ਅਸੈਸੀ) ਦੇ ਹਸਤਾਖਰ
(ਨਾਂ ਤੇ ਪਤਾ)-----

