

# **The M.P. Nagariya Sthawar Sampatti Kar Niyam, 1964**

MADHYA PRADESH

India

## **The M.P. Nagariya Sthawar Sampatti Kar Niyam, 1964**

### **Rule**

### **THE-M-P-NAGARIYA-STHAWAR-SAMPATTI-KAR-NIYAM-1964 of 1964**

- Published on 20 November 1964
- Commenced on 20 November 1964
- [This is the version of this document from 20 November 1964.]
- [Note: The original publication document is not available and this content could not be verified.]

The M.P. Nagariya Sthawar Sampatti Kar Niyam, 1964 Published vide Notification No. 4463-3922-5-SR, M.P. Rajpatra, Part 4 (Ga), dated 20-11-1964 at p. 796

#### **1. Short title.**

- These rules may be called the Madhya Pradesh Nagariya Sthawar Sampatti Kar Niyam, 1964.

#### **2. Definitions.**

- In these rules, unless the context otherwise requires,-(a)"Act" means the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964;(b)"Assessing Authority" means the Property Tax Commissioner and includes any person to whom the Property Tax Commissioner has delegated all or any of his powers and duties under Sections 5, 7, 8, 9, 10, 11, 13, 14, 16 (2) and 19 of the Act;(c)"Form" means a form appended to these rules;(d)"Section" means a section of the Act.

#### **3. Powers and duties of the Assessing Authority.**

(1)An Assessing Authority shall have,-(a)the power to-(i)affix or cause to be affixed to any land or building within his jurisdiction any mark or number for purposes of identification;(ii)examine any document, relevant to the determination of the annual letting value of or the assessment of the amount of tax on any land or building or to the identity of the person liable to pay the tax; and(iii)get a survey made of all lands appurtenant to buildings and otherwise with a view to ascertaining their liability to the tax, and(b)the duty to-(i)be responsible for the proper maintenance and safe custody of all registers, records and other documents required by or under the Act to be maintained;(ii)carry out such general or special orders as may be issued by the State Government

from time to time in connection with the carrying out of the provisions of the Act.(2)The assessing Authority may require by order in writing any officer subordinate to it to exercise all or any of the powers and perform all or any of the duties mentioned in sub-rule (1). In addition, he may also require him to prepare and sign receipts, notices, chalans and other documents or registers required to be drawn up, maintained or issued under the Act or the rules made thereunder.

#### 4. Preparation of provisional assessment list

- As soon as may be after the commencement of the Act, and thereafter every time a fresh assessment list is required to be prepared for an urban area, the Assessing Authority shall prepare or cause to be prepared a provisional assessment list of all lands and buildings situate in the urban area in Form I containing the following particulars, namely,-(a)the name of the division, street and ward in which the land or building is situate;(b)description of the land or building sufficient for identification;(c)the name and address of the owner;(d)the name of the occupier;(e)the annual letting value;(f)the amount of the tax assessed;(g)if the property is exempted from tax a note to that effect.(2)For preparing the assessment list the Assessing Authority shall get the entire area divided into convenient division and assigned to each land or building situate therein a serial number which shall, as far as possible, be marked conspicuously on, at, by or near it :Provided that where the serial numbers have already been marked by the local authority, the same shall, so far as may be, be adopted for this purpose.(3)The assessment list may, if the Assessing Authority thinks fit, be made in separate parts, one for each division formed under sub-rule (2).(4)In areas where the annual letting value of lands or buildings situate in an urban area has already been determined by the appropriate local authority under the provisions of any of the enactments mentioned in clause (d) of Section 2, the provisional assessment list referred to in sub-rule (1) shall be prepared in the manner described in sub-rule (5).(5)There shall be obtained from the local authority concerned two certified copies of the assessment list for the time being in force in the urban area showing the lands and buildings assessed and the annual letting value to which they are assessed. The same shall then be utilized for preparing the provisional assessment list under these rules by getting entered therein the amount of the tax payable under the Act in respect of each land or building shown therein :[Provided that when the annual letting value is revised under the proviso to sub-clause (a) of clause (i) of Section 5 or where the State Government directs by an order under sub-clause (b) of the said clause that the annual letting value of lands and buildings situate in the urban areas be determined or revised, the procedure to be followed in preparing the assessment list shall, subject to the provisions of clause (ii) of the said section, be as laid down in sub-rules (1), (2), (3), (6), (7), (8), (9) and (10).] [Substituted by Notification No. 4310-1806-V-SR, dated 21-10-1966](6)The Assessing Authority may serve on the owner a notice in Form II and the owner shall furnish return in Form III. The Assessing Authority may also require the owner to produce accounts of rent.(7)An enquiry shall be made about the gross annual rent earned or which could reasonably be earned in respect of the property during the financial year, immediately preceding the current financial year.(8)If in the opinion of the Assessing Authority the average gross annual rent of any property ascertained under sub-rule (7) when compared with any other property in that locality, be not fair or reasonable, the Assessing Authority shall determine, from such other data as may be available, the gross annual rent at which such property may reasonably be expected to let from year to year.(9)If a building contains more than one portion not belonging to the same owner, every such portion may be treated as a

separate building for the purpose of these rules but not until satisfactory evidence, which shall be either a decree of Court of law or a registered document, has been given in proof of the separate ownership thereof.(10)In determining the annual letting value of lands and buildings, the following factors shall be taken into consideration,-(i)the use to which the land or building is being put or, where it is lying vacant, the use to which it may be put;(ii)the proximity to or distance from a developed or developing area;(iii)the approach to the land or building;(iv)the state of public amenities regarding water supply, lightning and sanitation.

## **5. Publication of provisional assessment list.**

(1)When the provisional assessment list has been prepared, the Assessing Authority shall prepare a notice stating at what place and time the list may be open to inspection by the public and the date by which objections thereto may be filed.(2)The notice shall be published by affixation at the offices of the Assessing Authority, the local authority exercising jurisdiction in the urban area, the District Magistrate, the Sub-Divisional Officer, the Tahsiidar and at such other conspicuous place or places in the urban area concerned as may, by order, be specified by the Assessing Authority, it shall also be published by beat of drum in the urban area.(3)The date on which the provisional assessment list is made available for inspection shall be noted on the list and also in register in Form IV maintained for the purpose.

## **6. Service of personal notice in certain cases.**

(1)In every case in which any land or building is proposed to be assessed after determining or revising its annual letting value in accordance with the provisions of Section 5, the Assessing Authority shall in addition to the publication of the notice under Rule 5 also cause a notice to be served on the owner for the following manner, namely,-(a)by delivering personally to the owner;(b)if the owner is not found, by delivering the same to some adult member of his family or the servant at his last known place of residence in the urban area or to some adult employee at his usual place of business in the urban area, If any;(c)if the owner does not reside in the urban area and his address elsewhere is known to the Assessing Authority, by sending the notice to him by post on the said address under certificate of posting and that shall be regarded as sufficient evidence of the notice; and(d)if the owner is not served by any of the means aforesaid, by causing the said notice affixed on some conspicuous part of the building or land to which the same relates.(2)The notice referred to in sub-rule (1) shall be in Form V and shall contain the following particulars, namely,-(1)name of the division, street and ward;(2)description of the land or building either by name or by number sufficient for identification;(3)type of land or building (house, bungalow, shop, vacant land, etc.);(4)use to which the land or building is being put;(5)proposed letting value;(6)amount of tax proposed to be assessed;(7)last date for filing objection; and(8)a place of filing objections.(3)Any clerical or other error in the preparation of the aforesaid notice which is not substantial, that is to say which does not render the identity of the land or building or the owner intended to be referred to therein difficult to distinguish, shall not vitiate the proceedings and all further procedure shall be taken as if a proper notice had been duly served.

## **7. Filing of objection.**

- The objection to be filed under Section 8 shall be in writing addressed to the Assessing Authority and stating clearly the land or building to the assessment whereof the objection relates, the name of the objection and the grounds of such objection.

## **8. Registration and scrutiny of objection.**

(1)The Assessing Authority shall cause all objections received under Section 8 to be entered in a register to be maintained in Form VI (hereinafter called the Register of Objections).(2)On scrutiny such of the objections as are found to be deficient in any of the following ways shall be summarily rejected by the Assessing Authority,-(i)if the objection has been received after the expiry of the due date except where it is admitted by the Assessing Authority under the first proviso to Section 8;(ii)if the identity and address of the objector is not sufficiently stated in the objection;(iii)[ if the objection seeks to question the determination of the annual letting value referred to in clause (i) of Section 5 except where the case is covered by the proviso to sub-clause (a) or by sub-clause (b) of the said clause (i); or] [Substituted by Notification No. 4310-1806-V-SR, dated 21-10-1966.](iv)if the ground of objection or where there are more grounds than one, all of them have been so stated that no reasonable conclusion can be drawn so the exact point or points urged.(3)The order of the Assessing Authority under sub-rule (2) shall be in writing and shall state in brief the reasons for rejection.

## **9. Issue of notice to objection.**

- If an objection is not summarily rejected under sub-rule (2) of Rule 8, a notice in Form VII shall be served in the manner laid down in sub-rule (1) of Rule 6 on the objector informing him of the date on and place at which the objection shall be heard.

## **10. Mutation of names in the assessment list.**

(1)Any person may at any time apply in writing to the Assessing Authority to have his name entered in the assessment list as owner of any land or building. The Assessing Authority shall unless there are sufficient reasons to refuse such application, which shall be recorded in writing, order that the name of that person shall be recorded and on such order it shall be so recorded.(2)When doubt arises as to who is entitled to be entered as owner of any land or building, the Assessing Authority shall determine the person entitled to be entered as such and his decision shall remain in force till set aside by the order of a competent Court.(3)Where the rent of any land or building is under dispute and the matter is pending in a Court of law at the time of assessment, the Assessing Authority shall, subject to the provisions of the Act, determine the annual letting value of the land or the building with the help of such material as may be available, and it shall be the duty of the owner to get the correct annual letting value entered in the list upon settlement of the dispute by moving the Assessing Authority.(4)Where the proprietary rights in any land or building assessed or subject to the payment of the tax are transferred the transferee or transferees shall within three months after the execution of the instrument of transfer or after its registration, if it is registered, or after

delivery of possession, if no instrument is executed, give notice of such transfer in writing to the Assessing Authority.(5)If the owner of the land or building, assessed to, or subject to the payment of the tax, dies, the person succeeding as heir otherwise, to his rights in the property shall similarly give notice of succession to such rights within three months from the date thereof.(6)The application to be given under sub-rules (1) and (3) shall state clearly and correctly all the particulars about the land or the building in question, the name of its owner as shown in the assessment list and the basis on which the name is sought to be changed, the amount of the annual letting value as entered in the assessment list and the amount by which the same is sought to be replaced.(7)Any transferee mentioned in sub-rule (4) or successor under sub-rule (5) shall, if called upon to do so by the Assessing Authority, produce the instrument of transfer, if any, or a copy thereof obtained under the Indian Registration Act, 1877 or proof of succession or probate or letters of administration, if any.

## **11. Settlement of objection.**

(1)The Assessing Authority shall hold an inquiry into every objection and afford to the objector and any other person, who, in his opinion, is likely to be directly interested in the result of the objection a reasonable opportunity of being heard.(2)The Assessing Authority shall hear and record such oral or documentary evidence as may be relevant to the enquiry.(3)A memorandum of order passed on every objection shall be recorded in the register of objections together with the date of such order; and the requisite correction, revision or modification, if any, shall be carried out in ink in the provisional assessment list under the signatures of the Assessing Authority.(4)An order made under sub-rule (3) shall, if not announced in the presence of the owner of the land or the building concerned, be notified to him by post under a certificate of posting.

## **12. Finalisation of the assessment list.**

(1)When all the objections duly filed have been decided and all necessary corrections, revisions and modifications resulting therefrom have been made in the provisional assessment list, the same shall be authenticated by the Assessing Authority by signing the following certificate :Certificate"Certified that all objections duly made have been decided and the foregoing list has been duly revised and modified to the extent necessitated by the decision of the said objections.Dated.....(Signature of Assessing Authority)."(2)The assessment list so finalised shall be deposited in the office of the Assessing Authority. A public notice in Form VIII shall be published in the manner prescribed for the publication of the notice under sub-rule (2) of Rule 5 stating that the final assessment list has been prepared and that the same may be inspected by any person desirous thereof at the place and within (the hours stated in the notice.(3)Every amendment, addition, correction or modification made in the list in accordance with the provisions of Section 10 or Section 11 or as a result of any appeal under Section 15 or any revision under Section 18 shall be authenticated by the signature of the Assessing Authority.

### **13. Amendment of the list in certain cases.**

(1) A correction made in exercise of the powers conferred by clause (i) and (ii) of sub-section (1) of Section 10 shall, if not announced in the presence of the owner of the land or building concerned, be notified to him by post under a certificate of posting. (2) Whenever a modification is made in the list in accordance with clause (iii) of sub-section 10, the Assessing Authority shall forthwith give public notice there about that modification has been made in the existing assessment list and assessment list so modified may be inspected at the place and on the date mentioned in the notice. The notice shall be published in the manner laid down in sub-rule (2) of Rule 5. (3) The procedure laid down in Rules 6 to 9 and 11 and 12 shall, as far may be, followed in making every addition to or correction in the assessment list under clause (iv) of sub-section (1) of Section 10. (4) Every amendment, correction, modification or addition made under Section 10 shall be authenticated by the initials of the Assessing Authority in ink and shall, subject to the result of any appeal under Section 15 or any provision under Section 18, take effect from the [respective dates specified in sub-section (3) of Section 10] [Substituted by Notification No. 4310-1806-V-SR, dated 21-10-1966].

#### **13A. [ Manner of giving notice of transfer by the transferor under clause (iii) of sub-section (3) of Section 10 of the Act. [Inserted by Notification No. 4310-1806-V-SR, dated 21-10-1966.]**

(1) The notice required to be given by the transferor under clause (iii) of sub-section (3) of Section 10 shall be in writing addressed to the Assessing Authority and shall be delivered at his office in person or through an agent or by post under certificate of posting within three months after the execution of instrument of transfer or after its registration, if it is registered or after delivery of possession. (2) The notice shall contain the following particulars, namely, - (i) the name and full address of the transferor; (ii) the name and full address of the transferee or transferees; (iii) the description of the land or building sufficient for identification; (iv) the date of - (a) execution of the instrument of transfer; (b) registration of the deed transferring the land or building; (c) delivering of possession; (v) if the building or portion thereof has been let on rent, the monthly or annual rent on which the same has been let.]

### **14. Manner of giving notice under Section 43 and particulars to be contained therein.**

(1) The notice required to be given by the owner under Section 13 shall be in writing addressed to the Assessing Authority and shall be delivered at his office in person or through agent or by post under certificate of posting. (2) The notice shall contain the following particulars, namely, - (i) the name and full address of the owner of the land or building; (ii) the description of the land or building sufficient for its identification; (iii) whether the land has been acquired or the building has been built, rebuilt or enlarged; (iv) extent of the land acquired or building, re-building or enlargement undertaken; (v) date on which land was acquired or building, re-building or enlargement was completed; (vi) date on which the building has been occupied; and (vii) if the building or such additional portion of the building has been let on rent the monthly or annual rent on which the same has been let.

## **15. Fees.**

(1)Appeal and application for revision shall bear court fee stamps of the value specified below,-(1)On memorandum of first appeal to the Assistant Property Tax Commissioner-Rs. 5.(2)On memorandum of second appeal to the Deputy Property Tax Commissioner-Rs. 10.(3)On a petition for revision to the Property Tax Commissioner or Additional Property Tax Commissioner-Rs. 10.(2)Copying fees shall be charged at the following rates for grant of certified copies of the documents and orders other than those mentioned in Rules 20 and 23;For every 240 words or less-40 paise.

## **16. Memorandum of appeal.**

(1)The memorandum of appeal to be filed under the Act shall, as far as may be,-(a)if the appeal is under Section 15 in Form IX, and(b)if the appeal is under Section 17 in Form X. and shall be verified in the manner prescribed therein.(2)The memorandum of appeal may be presented to the Appellate Authority by the appellant or his duly authorised agent or sent to him by registered post.(3)On receiving the memorandum of appeal the Appellate Authority shall endorse thereof the date of its presentation and the name of the party or his duly authorised agent, as the case may be, presenting it.(4)The memorandum of appeal shall be accompanied,-(a)in the case of an appeal under Section 15, by a certified copy of the extract of the assessment list or the order complained of, as the case may be;(b)in the case of an appeal under Section 17, by a copy of the notice of demand referred to in sub-section (3) of Section 16 or a certified copy thereof.

## **17. Fixing the date of hearing and power to call for the record.**

(1)The Appellate Authority shall, as soon as may be after the memorandum of appeal is filed, fix a date for hearing of the appeal and give intimation of the same to the appellant and the Assessing Authority in such manner as it deems fit. A copy of the memorandum of appeal shall also be sent to the Assessing Authority.(2)The Appellate Authority shall call for the record of the case from the Assessing Authority, if necessary.(3)Where the material on record is insufficient to enable the Appellate Authority to come to a definite conclusion it may take additional evidence or call for such further material from an appellant or Assessing Authority as it thinks fit. Such material shall form part of the record.

### **17A. [ Stay of recovery of remaining amount. [Inserted by Notification No. 2884-407-V-SR, dated 27-9-1969.]**

- Where an Appellate Authority for reasons to be recorded in writing entertains an appeal on payment of half the amount of tax by the appellant in accordance with clause (i) of sub-section (3) of Section 15 of the Act, if may, pending the final decision of such appeal, stay recovery of the remaining amount payable under the order appealed against.]

## **18. Hearing.**

(1)Where on the date fixed for hearing or any date to which hearing of the appeal may be adjourned, the appellant or his duly authorised agent does not appear when the appeal is called for hearing the appeal may be dismissed or may be decided ex parte.(2)Where an appeal is dismissed under sub-rule (1) the appellant may, within thirty days from the date of the dismissal of the appeal, apply to the Appellate Authority for the restoration of the appeal and if it is shown to the satisfaction of the Appellate Authority that the appellant had not received intimation of the date of the hearing of the appeal was prevented by any sufficient cause from appearing when the appeal was called for hearing, the Appellate Authority may restore the appeal on such terms as to costs or otherwise as it thinks fit.

## **19. Order to be in writing.**

- The order of the Appellate Authority shall be in writing and shall state the points for determination, the decision there and the reasons for the decision.

## **20. Supply of copy of order to the appellant and other authorities.**

- Copy of the order passed in appeal shall be supplied free of cost to the appellant. Copy of the order shall also be sent to the Property Tax Officer or Assessing Authority and also to Assistant Property Tax Commissioner in case his orders from the subject matter of appeal.

## **21. Application for revision.**

(1)A revision under Section 18 may be preferred by way of an application to the Property Tax Commissioner presented directly by the applicant or his duly authorised agent or sent by registered post.(2)An application for revision shall be accompanied by a certified copy of the extract of the assessment list or the order complained of, as the case may be, and shall contain the following particulars, namely,-(a)the name, address and designation, if any, of the applicant;(b)the ground of revision;(c)the relief prayed for; and be signed by the applicant or his duly authorised agent and verified in the form given below :-"I.....the applicant, on behalf of the applicant, do hereby declare that the contents of this revision application are true to the best of my knowledge and belief.Dated.....Signature....."

## **22. Opportunity of hearing to be afforded to the party concerned.**

- The Property Tax Commissioner shall not pass any order adversely affecting any party unless an opportunity of hearing is afforded to the party concerned.



### **23. Supply of copy of order to the applicant and other authority.**

- Copy of the order passed under Section 18 shall be sent free of cost to the applicant. A copy of the order shall also be sent to the Property Tax Officer and Assistant Property Tax Commissioner whose orders form the subject matter of revision.

### **24. Court fee stamps to be punched.**

- All court fee stamps affixed to the memorandum of appeal or application for revision shall be punched immediately in presence of the authority concerned.

### **25. Payment of tax.**

- The tax due for any year may be paid in two equal instalments which shall become due on April 1, and October 1, of that year :Provided that the tax due for the year 1964-65 shall be payable in one instalment within sixty days from the date of service of the notice mentioned in sub-rule (1) of Rule 26.

### **26. Notice of demand.**

(1)The notice of demand mentioned in sub-section (2) of Section 14 shall contain the particulars of the land and building subject to the assessment, the amount of tax or instalment payable, period for which the tax or instalment is demanded and the date by which the payment should be made. It shall be in Form XI.(2)Where any instalment is not paid by the date fixed therein in the official concerned shall put up the quinquennial register in Form XII maintained in the office of the Assessing Realising/authority along with relevant assessment list before such authority who shall under his dated signature enter in column 10 (a) of the register the amount of penalty payable under sub-section (1) of Section 16.(3)A notice in Form XIII shall be served on the assessee for giving him an opportunity of showing cause against the imposition of penalty.(4)After the penalty is imposed a notice of demand under sub-section (3) of Section 16 shall be served on the assessee in Form XIV. The penalty shall be payable in one lump sum.(5)Service of the notice of demand and notice mentioned in sub-rules (1), (3) and (4) shall be effected by either delivering it personally to the owner or assessee, or sending it to him by registered post :[Provided that if upon an attempt having been made to serve a notice by personal delivery, the Property Tax Officer is satisfied that the owner of assessee is ending the service of notice, he shall cause such notice to be served by affixing a copy thereof some conspicuous part of the house (if any) in which the owner or assessee is known to have last resided or carried on business or personally worked for gain :Provided further that in case the last place of residence or business of the owner or assessee cannot be ascertained, the service shall be effected by affixing a copy of notice on the building or land which has been assessing to tax.Service of notice in the above mentioned manner shall be effectual as if it had been made on the owner or assessee personally.] [Added by Notification No. 3447-1602-V-SR, dated 14-11-1967.]

## **27. Payment of tax in Government Treasury.**

(1) Every owner or assessee shall pay the amount of tax or penalty direct into Government Treasury. (2) Every such payment shall be accompanied by Treasury chalan from which shall be obtainable at Government Treasury or office of the Assessing Authority/Realising Authority. (3) Chalan shall be filed up in quadruplicate. One copy of the chalan shall be retained by the treasury, one copy shall be sent by the treasury, one copy shall be sent by the Treasury Officer to the Assessing Authority/Realising Authority concerned and the other two copies shall be returned to the owner or assessee duly signed as proof of payment. On receipt of chalan from the treasury, the payment mentioned therein shall be recorded in the quinquennial register in Form XII maintained by the Assessing Authority/Realising Authority. (4) The Assessing/Realising Authority shall from time to time move the Collector to recover from the owner/assessee the amount due as tax and penalty as provided in sub-section (3) of Section 14. The certificate for moving the Collector shall be in Form XV.

## **28. Maintenance of a register by the Collector.**

- The Collector shall maintain a register in Form XVI Tahsil wise showing the amount of the tax and penalty payable by an owner or assessee as arrears of land revenue. The entries in respect of the tax and penalty in such register shall be made on the basis of the information received under sub-rule (4) of Rule 27.

## **29. Realisation of the amount due as arrears of land revenue.**

(1) The Collector shall, as soon as may be, forward to the Tahsildar concerned an extract of the relevant entry in the register mentioned in Rule 28 for realising the amount due as arrears of land revenue. (2) The Tahsildar shall maintain a register in Form XVII showing the amount of tax and penalty recoverable as above.

## **30. Method of payment.**

- Any person in default desiring to deposit the tax or penalty or both shall on request be given a chalan in quadruplicate duly filled in by the official concerned and the depositor shall present the same alongwith the amount to be deposited to the Cashier at the sub-treasury of the Tahsil where recovery as arrears of land revenue is pending. Two parts of this chalan acknowledging the receipt of the money duly sealed and signed by the Tahsildar shall be returned to the depositor as receipt, the third part shall be retained at the sub-treasury and the fourth part shall be forwarded to the Assessing/Realising Authority.

## **31. Payment by revenue money order.**

- Notwithstanding anything contained in the rules relating to the method of payment of tax and penalty the assessee residing at a place where there is no Government Treasury or Sub-treasury may

remit any amount not exceeding Rs. 250 by a revenue money order to the Assessing/Realising Authority.

### 32. Refund.

(1) If in any case the Assessing Authority is satisfied that an assessee has paid any sum in excess of the amount due from him, the Assessing Authority, upon the application made in this behalf, shall allow the refund of such amount to the assessee. (2) Refund shall be made through Refund Voucher. The Assessing Authority shall cause to be maintained a register showing therein the amount refunded in Form XVIII. (3) If an application for refund is made, the official maintaining the register mentioned in sub-rule (1) shall with reference to the said register report whether or not any refund has already been allowed in respect of the said application. The Assessing Authority shall then dispose of the application on merits.

### 33. Public Charitable institutions.

(1) For the purposes of clause (i) and of the proviso to clause (1) of Section 6, the public charitable institutions shall be as follows, - (a) an orphanage; (b) a hospital or dispensary other than belonging to Government; (c) an alms house; (d) an institution for supplying free drinking water to the public; (e) an infirmary for the treatment of animals; (f) an institution for the purpose of burial or burning grounds or other places for the disposal of the dead; (g) an educational institution not belonging to the Government; (h) an institution established for widows; (i) goshala : Provided that all such public charitable institutions shall be certified by the Assistant Property Tax Commissioner of the area concerned : Provided further that the regular accounts of income and expenditure of such institutions are maintained and are open to inspection by the Assistant Property Tax Commissioner or such other person as he may appoint in this behalf to satisfy himself that the rent derived from such land or building sought to be exempted is exclusively being spent for on one or more of these institutions. (2) A certificate under sub-rule (1) shall be in Form XIX and shall unless cancelled, continue in force for the assessment year for which it is issued but shall be renewable by the Assistant Property Tax Commissioner. (3) If at any time the Assistant Property Tax Commissioner is satisfied that he was wrongly issued any certificate or that the institution concerned has ceased to be charitable institution, it, shall be open to him to cancel the certificate and inform the Assessing Authority.

### 34. Form of notice under sub-section (5) of Section 14.

- The notice to be served under sub-section (5) of Section 14 shall be in Form XX. Form I [See sub-rule (1) of Rule 4] Provisional Assessment List of all Lands and Buildings liable to pay the Tax under the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 (No. 14 of 1964) In respect of.....(name of urban area) for the period.....to.....

S.No.	Name of the division, street and ward in	Description of land or building sufficient	Name and address of	Name of occupier (s) and	Annual letting
-------	---	---	------------------------	-----------------------------	-------------------

	which the land or building is situated	for identification	the owner	rent paid by each	value
(1)	(2)	(3)	(4)	(5)	(6)
					Rs. P.
Amount of tax assessed	Result of appeal, if any	Result of revision, if any			
	Annual letting value	Tax	Annual letting value	Tax	
(7)	(8)	(9)	(10)	(11)	
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
If the property is exempted, its particulars	Remarks including reference to orders in case of subsequent increase or decrease				
(12)	(13)				

Entries to be made by hand at the end of the assessment list from year to year.

Rs. Paise.

- (1) Total original assessment Increase or decreased during the year 19 .....
- (2) Total assessment for the year 19 Increase or decrease during the year 19 .....
- (3) Total assessment for the year 19 Increase or decrease during the year 19 .....
- (4) Total assessment for the year 19 Increase or decrease during the year 19 .....
- (5) Total assessment for the year 19 Increase or decrease during the year 19 .....

Form II[See sub-rule (6) of Rule 4]Notice for making of return of annual rent production of accounts of rentNo.....Office of the Assessing Authority.Rating

Area.....Dated.....19.....ToWhereas it is necessary to determine the annual letting value of lands or buildings noted on the reverse of which you are alleged to be the owner, you are hereby require to| submit a true and correct statement of the rent attend in person or by a representative authorised| of the said property for the financial year..... in the enclosed form.....

by you in writing in this behalf, and produce or cause to be produced the to me at my office within thirty days of the service of accounts of the rent of the said property for the financial year..... this notice.before me at my office on.....at.....

Further take notice that in case you fail to| submit a return produce accounts| as stated above, the annual letting value for the purposes of the Madhya Pradesh

Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 will be determined without any further opportunity being given to you.Assessing Authority.Rating Area.....Dated at.....This.....day of.....19.....Description of lands or buildings

**1. Area.....**

**2. Division or mohalla and street and ward.....**

**3. Number of the property according to property register.....**

**4. Nature of the property.....**

**5. The use to which the property is supposed to be put.....**

**6. Any other particulars which in the opinion of the authority issuing the notice may be necessary.....**

Form III[See sub-rule (6) of Rule 4]Return for rent for the financial year.....Area.....

Name of the division, street and ward in which the land or building situated	Number according to property register	Nature of property	Use to which the land or building is being put	Name, parentage, caste and residence of the owner	Name, parentage, caste and residence of present occupier
(1)	(2)	(3)	(4)	(5)	(6)

Particulars for the financial year under report

Name, parentage, caste and residence of the person to whom let out	The period and the total rent for which let out	Deductions from gross annual rent claimed on account of	Land revenue payable in respect of the property for the year
(7)	(8)	(9)	(10)

Particulars for the year when land or building as last let out before the year under report	In case the land or building has never been let out, at what rent could it reasonably be let out during the year under report	Remarks
---	---	---------

Year with name, parentage, caste and residence of the person to whom let out	The Period and the total rent for which let out	Deduction, from gross annual rent claimed on account of	Land revenue actually paid in respect of the property for the year	
(11)	(12)	(13)	(14)	(15) (16)

Note. - Columns (11) to (15) are to be filled in only if columns (7) to (10) cannot be filled in. Dated at.....This.....day of.....19....Signature of the person making the return. Form IV[See sub-rule (3) of Rule 5]Register of Publication of the Provisional Assessment List Urban Area

comprised within the limits of.....

Serial No.	Division, street and ward	Total number of population in the provisional assessment list	Date of publication of the provisional assessment list	How published	Name of the person who actually effected publication	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Form V[See sub-rule (2) of Rule 6]FromThe Assessing

Authority.....(Name of urban

area).ToNo.....Dated.....Sir,I have the honour to inform you that under Section 5 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 (No. 14 of 1964), your land or building plot/house/bungalow/shop/vacant land No..... situated in..... Division..... street and..... ward of..... and being used as...../and lying vacant has been proposed to be assessed to a tax of Rs.....per annum on an annual letting value of Rs..... from.....

**2. Any objection you may wish to make against the above assessment, will be received in :.....during office hours by.....(date) after which date the assessment will, if no objection has been received, be confirmed and the tax levied, and the old assessment, if any, be cancelled from the above date.**

Yours faithfully,Assesing AuthorityForm VI[See sub-rule (1) of Rule 8]Register of objections

S.No.	Date of receipt of the memorandum of objection	Serial No. in the assessment list	Assessment (annual letting value) objected to	Decision of the deciding officer with signatureand date of decision	Remark
(1)	(2)	(3)	(4)	(5)	(6)

Form VII(See Rule 9)FromThe Assessing Authority.....(Name of urban area).To,No.....Dated.....Notice is hereby given that your objection relating to the assessment of land/plot/house/bungalow/shop.....No.....situated at..... will be considered and decided by the Assessing Authority on.....(date) at.....(place).You are hereby informed that you should appear either personally or through an authorised agent on the date fixed and state your objections. In the event of your failure so to appear and put forth the objections on the date and at the place mentioned above, the objection shall be liable to be considered and decided ex parte.Assessing AuthorityForm VIII[See sub-rule (2) of Rule 12]It is hereby notified for the information of all concerned that the final assessment list for the.....(name of the urban area) in respect of the tax levied under Section 4 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 (No. 14 of 1964), has been prepared and

may be inspected by any person desirous thereof at.....(place)  
 between.....and.....(Dates) during office hours. Assessing Authority.....(Name of urban area). Form IX[See sub-rule (1) of Rule 16]Form of appeal under Section 15 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964ToThe Assistant Property Tax Commissioner/The Deputy Property Tax Commissioner. The appeal of.....resident of.....Ward No.....Street.....of Urban Area.....Tahsil..... District.....showeth as follows : (1)Under the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 the appellant has been assessed on the annual letting value of Rs.....for the years, 19.....in respect of the land/building noted below-Land/Building.....Division and Ward No.....Name of street.....Urban Area.....A certified copy of the extract from assessment list/A copy of the order in question is attached hereto. (2)The appellant's annual letting value of his land or building for the year 19.....calculated in the manner provided for in the Act amounted to Rs.....only. (3)The grounds on which the appellant relies for the purposes of this appeal are as follows :- (4)The appellant, therefore, prays that he/she may be assessed accordingly (or that he/she may be declared not to be chargeable under the Act or that the assessment may be cancelled and remanded to the assessing authority for re-assessment). Signature.....Occupation.....Address.....Dated.....19.....Form of VerificationI...../..... the appellant declare that the contents of this memorandum of appeal are true to the best of my knowledge and belief. Signature.....Occupation.....Address.....Date.....19.....Form X[See sub-rule (1) of Rule 16]Form of appeal under Section 17 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964ToThe Assistant Property Tax Commissioner/'The Deputy Property Tax Commissioner. The appeal of.....resident of.....Ward No.....Street.....Urban Area.....Tahsil.....District..... showeth as follows : (1)Under Section 16 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 a penalty of Rs..... has been imposed on/has been made payable by the appellant by the Assessing Authority.....A copy of the order in question/the notice of demand is attached hereto. (2)The appellant being aggrieved by the order of the Assessing Authority/by the demand of penalty prays that the said order/penalty may be set aside on amongst others on the following ground/grounds :- (1)(2)(2)Signature.....Occupation.....Address.....Form of VerificationI.....the appellant declare that the contents of this memorandum of appeal are true to the best of my knowledge and belief. Signature.....Occupation.....Address.....Dated.....19.....Form XI[See sub-rule (1) of Rule 26]To

**1. You are hereby required, to take notice that for the assessment year .....a sum of Rs.....has been determined to be payable by you as the tax levied under Section 4 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 on lands and buildings specified overleaf.**

**2. You are required to pay a sum of Rs.....being the amount of the tax or 1st/2nd instalment of the tax within a period of sixty days from the date of service of this notice to the Treasury Officer/Sub-Treasury Officer at.....when you will be granted a receipt.**

**3. If you do not pay the amount of the tax or any instalment within the period prescribed above, you shall on the expiry of the said period be deemed to be in default from that date and the tax together with the amount of penalty imposed under Section 16, if any, shall be realisable from you or your legal representative as the case may be as arrears of land revenue.**

Assessing/Realising Authority Area.....Dated at.....This.....day of.....1964.(Seal of the Assessing/Realising Authority).Description of the lands or/and buildings referred to overleaf

No. of the lands and building in the register	Situation	Use to which lands or/and building are put	Annual letting value	Amount of the instalment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Form XII[See sub-rule (2) of Rule 26 ]Quinquennial Register of Demand and Collection on Account of Tax on Lands and Buildings under the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964Name of Urban Area.....Division.....Street..... Ward No.....Tahsil.....District

Serial No.	Serial number of assessment list/serial number of form No..... (Register of objection)	Name and address of the owner of the land or building	Land or building to which the tax relates	Annual tax assessed	Date of issue of the notice of demand/date of service
(1)	(2)	(3)	(4)	(5)	(6)

Due dates for payment with amount due		Details of payments			
Year	Instalment	Due date	Amount due	Number of Treasury Chalan and date of payment	Amount
(7-a)	(7-b)	(7-c)	(7-d)	(8-a)	(8-b)
1964-65	I				
1965-66	III				
1966-67	III				
1967-68	III				
Amount in default on the	Penalty payable or	Total amount recoverable as arrear of	Date of communication of demand to Collector for recovery as arrear of		



date shown in col. 7(c)	imposed	land revenue Cols. 9 and 10	land revenue Date of Collector's approval	
Under Section 16 date amount	Under Section 16 date amount			
(9)	(10-a)	(10-b)	(11)	(12)
Date of communication to Tahsildar for realisation as arrear of land revenue	Date and amount of collection at the Tahsil	Signature of A. A. in token of correctness of entries	Remarks	
Chalan Number date	Amount			
(13)	(14-a)	(14-b)	(15)	(16)

Notes. - (1) All the entries about demand and collection should be initialled by the Assessing/Realising Authority. (2) In case the demand is altered and a fresh notice of demand issued, the entries in columns 5 and 7 should be modified in red ink under dated signature of the Assessing/Realising Authority in the remarks column. (3) In case any stay order is received the details thereof should be noted in the remarks column. (4) At the end of the quinquennial, the outstanding arrears shall be carried forward to the new Register in red ink. Form XIII [See sub-rule (3) of Rule 26] Notice for showing cause against the imposition of penalty payable under sub-section (1) or imposed under sub-section (2) of Section 16 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964. To Whereas you have not paid the sum of Rs.....by the specified date.....in accordance with the notice of demand served on you on.....you are hereby informed that unless you appear personally or through a duly appointed agent before me at my office on..... and prove to my satisfaction that the failure to pay this amount was not wilful, you will be liable to penalty equal to ten per cent of the amount of the tax so remaining unpaid. If you do not appear as directed above, the case will be decided in your absence. Assessing/Realising Authority Area.....Dated at.....This.....day of..... 1964. Form XIV [See sub-rule (4) of Rule 26] Notice of demand under sub-section (3) of Section 16 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964. Office of the Assessing/Realising Authority Rating Area To Whereas I am satisfied that you have wilfully failed to pay the tax assessed on you in connection with the undermentioned lands or buildings or both for the assessment year 19.....within the period prescribed in the notice of demand served on you on ..... I, therefore impose on you, under Section 16 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964, a penalty amounting to Rs which you are required to pay along with the amount of the unpaid 'tax on or before.....to the Treasury Officer at..... when you will be granted a receipt.

**2. Further take notice that if the sum due from you on account of the tax and penalty is not paid within the prescribed period, it shall be recoverable from you as if it were an arrear of land revenue.**

Assessing/Realising Authority Area.....Dated at.....This.....day of.....  
1964.(Seal of Assessing/Realising Authority). Description of land or building

**1. Urban Area.....**

**2. Division, street and Ward No.....**

**3. Number of the land or/and building according to the property register  
.....**

**4. Nature of land or/and building.....**

**5. Use to which the land/building is being put.....**

**6. Any other particulars that may, in the opinion of the authority issuing the notice, be necessary.....**

Note. - If the tax is assessed with regard to more lands or/and buildings than one, the particulars of all such lands or/and buildings shall be given. Form XV[See sub-rule (4) of Rule 27] To The Collector,.....District.No.....This is to certify that the sum of Rupees.....is due from son of caste..... resident of.....Tahsil.....District.....on account of arrears of tax and/or penalty under the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964. As required by Section 14 of the said Act, it is requested that the same may be recovered as an arrear of land revenue.Details-

**1. Tax..... Rs.....**

**2. Penalty..... Rs.....**

Assessing/Realising Authority. Form XVI[See Rule 28] Register of demand of the Nagariya Sthawar Sampatti Kar reported by the Assessing/Realising Authority for collection as arrears of land revenue.

S.No.	Name of the Assessing/Realising Authority communicating the demand	Reference to assessment list Register of objection	Name of defaulting owner or assessee with full particulars	Date of receiving the communication
(1)	(2)	(3)	(4)	(5)

Amount of the tax or, penalty to be    Date of communication    Date of acknowledgement    Remarks

recovered as arrears of land revenue	to Tahsildar	by the Tahsildar	
(6)	(7)	(8)	(9)
Rs.			

Notes. - (1) The register has to be maintained separately for each tahsil. (2) The demand may be revised, if varied subsequently, and the fact noted in the column of remarks in red ink under signatures of the Collector or an Officer authorised by him in this behalf. (3) The demand shall be communicated in duplicate sheets and one of the sheets shall be returned by the Tahsildar in token of acknowledgement of demand with his dated signatures. Form XVII [See sub-rule (2) of Rule 29] Register of demand and collection of Nagariya Sthawar Sampatti Kar to be recovered as arrears of land revenue. Tehsil..... District.....

Serial No./Number of demand sheet	Date of receipt of intimation of demand from the Collector	Name of the Assessing/Realising Authority	Reference to assessment list/register of objections	Name with particulars of the defaulting assessee
(1)	(2)	(3)	(4)	(5)
Amount to be recovered	Date of collection with No. of chalan	Amount collected	Date of forwarding one part of chalan to Assessing/Realising Authority	Remarks
(6)	(7)	(8)	(9)	(10)

Rs.

Notes. - (1) The demand may be revised, if varied subsequently, and the fact noted in the column of remark in red ink under the signature of the Tahsildar. (2) The sheets in form..... shall be serially numbered on receipt from the Collector and the same number shall be shown as denominator in column (1) against each entry. Form XVIII [See sub-rule (2) of Rule 32] Register of Refunds

Serial No.	Serial No. of demand and collection register	Date and number of chalan and amount of the original credit	Date of claim	The authority under which the refund is made	Name of payee with place of residence
(1)	(2)	(3)	(4)	(5)	(6)

Amount to be refunded	Signature of payee in token of having received the voucher	Signature of the person identifying the payee	Initial of Officer making refund	Remarks
(7)	(8)	(9)	(10)	(11)

Form XIX [See sub-rule (2) Rule 33] Certificate of Charitable Institution Certified that the institution, the particulars of which are noted below is a Public Charitable Institution within the meaning of clauses (i) and (ii) of the proviso to clause (f) of Section 6 of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964. Particulars of the Institution. Assistant Property Tax Commissioner..... Area. Dated at..... This..... day of..... 1964. (Seal of.....) (REVERSE) { || - | Date of renewal | Year for which renewed | Signature of the renewing

authority| Remarks|-| (1)| (2)| (3)| (4)|-||||}Form XX[See Rule 34]Notice of tenant's liability of tax.To,

**1. Whereas a sum of Rs.....due from ..... son of ,..... caste.....resident of.....Tahsil.....district.....as tax in respect of the undermentioned land or/and building for the assessment year, 19..... is in arrears, and whereas you are liable as a tenant to pay rent to the said .....for the said property, you are hereby required under Section 14 (5) of the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 to make all further payments of the entire rent (whether the same has occurred or not) direct to the undersigned, until the said arrears are cleared.**

**2. You are required to intimate, per registered post, to the undersigned, within 15 days of the receipt of this notice, the amount of rent payable by you and the date on which it falls due so that a chalan may be sent to enable you to make the payment of the amount due.**

**3. If you do not pay to the undersigned the periodical rent or necessary portion thereof within 30 days of its falling due in compliance with this notice, the same will be recovered from you as arrear of land revenue.**

Assessing/Realising AuthorityUrban Area.....Dated  
at.....This.....day of .....19.....(Seal of the  
Assessing/Realising Authority).Description of lands and buildings-

**1. Area.....**

**2. Division, Street and Ward No .....**

**3. Number of land or building according to property register.....**

**4. Nature of the property.....**

**5. Use to which land or building is being put.....**

**6. Any other particulars that may in the opinion of the authority issuing the notice be necessary.....**

Notes. - If the tax is assessed with regard to more property than one, the particulars of all such properties shall be given.