

The West Bengal Valuation Board Act, 1978

WEST BENGAL

India

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Act 57 of 1978

- Published on 5 February 1979
- Commenced on 5 February 1979
- [This is the version of this document from 5 February 1979.]
- [Note: The original publication document is not available and this content could not be verified.]

The West Bengal Valuation Board Act, 1978 West Bengal Act 57 of 1978 [Dated 5th February, 1979] Assent of the Governor was first published in the Calcutta Gazette, Extraordinary of the 5th February, 1979. An Act to provide for a [****] [Word 'Central' omitted by W.B. Act 17 of 2002.] Valuation Board and Valuation Authorities for the purpose of valuation of lands and buildings in West Bengal. Whereas it is expedient to establish a [****] [Word 'Central' omitted by W.B. Act 17 of 2002.] Valuation Board and Valuation Authorities for the purpose of valuation of lands and buildings in West Bengal; It is hereby enacted as follows :-

1. Short title, extent and commencement.

(1) This Act may be called the West Bengal [****] [Word 'Central' omitted by W.B. Act 17 of 2002.] Valuation Board Act, 1978. (2) It extends to the whole of West Bengal. (3) It shall come into force in such area and on such date as the State Government may, by notification, appoint and different dates may be appointed for different areas.

2. Definitions.

(1) In this Act, unless there is anything repugnant in the subject or context, - [*****] [[Clause (a) omitted by W. B. Act 16 of 1995, w.e.f. 25.3.1994, which was as under: '(a) 'Authority' means a Valuation Authority constituted under section 27;'.]] (aa) ["Administrator or Board of Administrators" has the same meaning as in sub-section (3) of section 14 of the West Bengal Municipal Act, 1993.] [[Clause (aa) first Inserted by W. B. Act 16 of 1995, then clause (aa) renumbered as clause (aaa) and present clause (aa) Inserted by W. B. Act 17 of 2002, and, thereafter, clause (aaa) omitted by W. B. Act 4 of 2009. Clause (aaa) was as under : '(aaa) 'Asansol' means Asansol as defined in the Asansol Municipal Corporation Act, 1990;'.]] [*****] [[Clause (aa) first Inserted by W. B. Act 16 of 1995, then clause (aa) renumbered as clause (aaa) and present clause (aa) Inserted by W. B. Act 17 of 2002, and, thereafter, clause (aaa) omitted by W. B. Act 4 of 2009. Clause (aaa) was as under : '(aaa) 'Asansol' means Asansol as defined in the Asansol Municipal

Corporation Act, 1990;'.)](b)"Board" means the [****] [Word 'Central' omitted by W.B. Act 17 of 2002.] Valuation Board established under section 4;(bb)["Board of Councillors" means the Board of Councillors of a Municipality;] [Clause (bb) Inserted by W. B. Act 16 of 1995.][*****] [[Clause (c) Substituted by W. B. Act 40 of 1984, which was earlier as under :'(c) 'Calcutta' means Calcutta as defined in the Calcutta Municipal Act, 1951;'.)] [*****] [[Clause (d) first Substituted by W. B. Act 16 of 1995, then omitted by W. B. Act 4 of 2009, which was as under :'(d) 'Chandernagore' means Chandernagore as defined in the Chandernagore Municipal Corporation Act, 1990;'.)](e)["Councillor" means a Councillor of a Corporation or Municipality;] [[Clause (e) Substituted by W. B. Act 16 of 1995, which was earlier as under :'(e) 'Commissioners of municipality' includes a notified area authority;'.)] [*****] [[Clause (ee) first Inserted by W. B. Act 40 of 1984, then Substituted by W. B. Act 16 of 1995, and finally omitted by W. B. Act 17 of 2002, which was as under :'(ee) 'Consolidated rate' means the consolidated rate leviable under the Calcutta Municipal Corporation Act, 1980;'.)](f)["Corporation" means the Kolkata Municipal Corporation constituted under the Kolkata Municipal Corporation Act, 1980, the Howrah Municipal Corporation constituted under the Howrah Municipal Corporation Act, 1980, and other Municipal Corporations constituted under the West Bengal Municipal Corporation Act, 2006;] [[Clause (f) first Substituted by W. B. Act 40 of 1984, then again Substituted by W. B. Act 16 of 1995 and finally Substituted by W. B. Act 4 of 2009, which was earlier as under :'(f) 'Corporation' means the Calcutta Municipal Corporation, the Howrah Municipal Corporation, the Siliguri Municipal Corporation, the Asansol Municipal Corporation, or the Chandernagore Municipal Corporation;'.)](g)"Fund" means the [****] [Word 'Central' omitted by W.B. Act 17 of 2002.] Valuation Board Fund referred to in section 20;(h)["Howrah" means Howrah as defined in the Howrah Municipal Corporation Act, 1980;] [[Clause (h) Substituted by W. B. Act 40 of 1984, which was earlier as under :'(h) 'Garden Reach area' has the same meaning as in the Garden Reach Municipality Act, 1932;'.)](i)"Land or building" [includes a bustee] [Words Substituted for the words 'includes a holding;' by W. B. Act 40 of 1984.];(ii)["municipal area" includes a notified area;] [Clause (ii) Inserted by W. B. Act 16 of 1995.](j)["Municipality" means a Municipality as defined in the West Bengal Municipal Act, 1993, and includes a Notified Area Authority;] [[Clause (j) Substituted by W. B. Act 16 of 1995, which was earlier as under :'(j) 'municipality' means a municipality constituted under the Bengal Municipal Act, 1932 and includes a notified area constituted under that Act;'.)](k)"Notification" means a notification published in the Official Gazette;(kk)["Property tax" means the property tax on the annual value of lands and buildings determined and leviable under the Howrah Municipal Corporation Act, 1980, [the Calcutta Municipal Corporation Act, 1980,] [Clause (kk) Inserted by W. B. Act 16 of 1995.] [the West Bengal Municipal Corporation Act, 2006,] [Words and figures Substituted for the words and figures 'the Siliguri Municipal Corporation Act, 1990, the Asansol Municipal Corporation Act, 1990, the Chandernagore Municipal Corporation Act, 1990,' by W. B. Act 4 of 2009.] or the West Bengal Municipal Act, 1993, as the case may be;](l)"prescribed" means prescribed by rules made under this Act;(m)"regulations" means regulations made under section 29;[*****] [[Clause (mm) first Inserted by W. B. Act 16 of 1995, then omitted by W. B. Act 4 of 2009, which was as under: '(mm) 'Siliguri' means Siliguri as defined in the Siliguri Municipal Corporation Act, 1990;'.)](n)["valuer-surveyor" means the valuer-surveyor Grade I, or the valuer-surveyor Grade II, registered as such under section 8B.] [[Clause (n) first Inserted by W. B. Act 15 of 1993, then Substituted by W. B. Act 45 of 1994, which was earlier as under: '(n) 'valuer-surveyor' means a valuer-surveyor registered as such under section 8B.']](2)[Words and

expressions used in this Act but not defined shall have the same meaning as in the Howrah Municipal Corporation Act, 1980 or the Calcutta Municipal Corporation Act, 1980 or [the West Bengal Municipal Corporation Act, 2006,] [[Sub-section (2) first Substituted by W. B. Act 40 of 1984, then again Substituted by W. B. Act 16 of 1995, which was earlier as under :'(2) Words and expressions used in this Act but not defined shall have the same meaning as in the Bengal Municipal Act, 1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980, as the case may be.'.]] or the West Bengal Municipal Act, 1993.]

3. Act to override other laws.

- With effect from the date [of notification referred to in sub-section (1) of section 9,] [Words Substituted for the words 'from which the valuation made by the Board under this Act becomes operative in any area,' by W. B. Act 40 of 1984.] the [provisions of the Howrah Municipal Corporation Act, 1980 or the Calcutta Municipal Corporation Act, 1980] [Words and figures Substituted for the words and figures 'provisions of the Bengal Municipal Act, 1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980' by W. B. Act 16 of 1995.] or [the West Bengal Municipal Corporation Act, 2006] or the West Bengal Municipal Act, 1993,] [Words and figures Substituted for the words and figures 'the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990' by W. B. Act 4 of 2009.] or any other law relating to any of the matters provided for in this Act shall be deemed, in respect of such area, to have been modified to the extent of the provisions made in this Act.

4. Establishment of the Board.

(1)The State Government may, by notification, establish, for the purposes of this Act, a Board to be called the '*** Valuation Board.(2)The Board shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name and shall be competent to acquire, hold and dispose of any property, both movable and immovable, to enter into contracts and to do all things necessary for the purposes of this Act.

5. Members of the Board.

(1)The Board shall consist of a Chairman and [four] [Word 'eight' first Substituted for the word 'two' by W. B. Act 32 of 1989, then the word within third brackets Substituted for the 'eight' by W. B. Act 7 of 1994.] other members to be appointed by the State Government.(2)The Chairman shall be a person who is or has been an officer of the State Government [not below the rank of Secretary including ex officio Secretary [***] [Words within third brackets Substituted for the words 'not below the rank of a Secretary.' by W. B. Act 12 of 1988.].](3)[[The four other members shall include the Director of Local Bodies, Government of West Bengal, who shall be the ex officio member of the Board, and such other officers of the State Government or non-official experts] [[Sub-section (3) Substituted by W. B. Act 32 of 1989, which was earlier as under :'(3) Of the two other members-(a)one shall be a person who is or has been a member of the judicial service for not less than seven years and has experience in municipal affairs, and(b)the other shall be a person holding

a degree in Civil Engineering and having knowledge and experience in the work of valuation and assessment for not less than seven years.'.] having knowledge and experience in the field of Judiciary, Engineering, Valuation and Assessment of Properties, Economics or Social Science as the State Government may determine.](4)The Chairman and the other members of the Board shall hold office for such period not exceeding [four years] [Words Substituted for the words 'six years' by W. B. Act 32 of 1989.] as the State Government may determine and the terms and conditions of their service, including salaries and allowances shall be such as may be prescribed.(5)[The Board shall have a Member-Secretary who shall be appointed by the State Government from amongst the members referred to in subsection (3) and shall be the Chief Executive Officer of a Board.] [Sub-section (5) Inserted by W. B. Act 32 of 1989.]

5A. [Validation. [Section 5A Inserted by W. B. Act 24 of 1979.]

- Notwithstanding anything contained elsewhere in this Act, no action of the Board shall be invalid or otherwise called in question merely on the ground of the existence of any vacancy (initial or subsequent) in the office of the members of the Board.]

6. [Officers and employees. [Section 6 Substituted by W. B. Act 17 of 2002, which was earlier as under : '6 (1)*** (2)***** (3) The Board may create such posts of other officers and employees as may be approved by the State Government: Provided that the Board shall not, without the previous approval of the State Government, appoint any officer in the scale of pay, the maximum of which exceeds one thousand and five hundred rupees a month. (4) The terms and conditions of service, including salaries and allowances, of the officers and employees appointed under sub-section (3) shall be determined by regulations.'.]**

(1)The Board may create such posts of officers and employees and fill up such posts as may be approved by the State Government.](2)The terms and conditions of service including salaries and allowances of the officers and employees appointed under sub-section (1) shall be determined by regulations.

7. Employment of staff of the State Government.

(1)The Board may take over and employ such staff of the State Government as the State Government may make available.(2)During the period of such employment all matters relating to pay, allowances, leave, retirement, pension, provident fund and all other terms and conditions of service of the staff so made available and taken over shall be regulated by the West Bengal Service Rules or such other rules on the subject as may, from time to time, be made by the State Government for its employees.(3)Subject to the provisions of sub-sections (2) and (4) every person so taken over and employed shall be subject to the provisions of this Act and the regulations.(4)All permanent Government employees taken over and employed under sub-section (1) shall have a lien on their

post in the service of the State Government and the period of their service under the Board shall, on reversion to the service of the State Government, be counted for the purpose of their promotion, increments, pension and other matters relating to their service.

8. [Expenditure incurred on account of salaries and allowances including contingencies. [Section 8 Substituted by W. B. Act 17 of 2002, which was earlier as under : '8. Expenditure incurred on account of salaries and allowances. - The expenditure incurred by the Board for meeting the salaries and allowances of the Chairman, the Member-Secretary, the other members and the officers and employees serving under the Board shall be defrayed out of the fund.'.]

(1)The expenditure incurred by the Board for meeting the salaries and allowances including contingencies of the Chairman and the Member-Secretary serving under the Board shall be defrayed out of the Fund to be provided by the State Government.(2)The expenditure incurred by the Board for meeting the salaries and allowances including contingencies in respect of all the officers and employees serving under the Board shall be defrayed out of the Fund to be provided by the State Government.(3)The expenditure towards contingencies for maintaining normal financial activities shall be met out of the Fund so provided by the State Government.]

8A. [Maintenance of register' of registered valuer-surveyors [Grade I and registered valuer-surveyors Grade II.] [Sections 8A and 8B Inserted by W. B. 15 of 1993.].

- The Board shall maintain in the prescribed manner a register of registered valuer-surveyors [Grade I and registered valuer-surveyors Grade II.] [Words Inserted by W. B. Act 45 of 1994.].

8B. [Registration of valuer-surveyor [Grade I and registered valuer-surveyors Grade II.] [Words Inserted by W. B. Act 45 of 1994.].

- Every person who possesses such qualifications as may be prescribed shall, subject to such terms and conditions, and on payment of such fee, as may be prescribed, be entitled to have his name entered [as a valuer-surveyor Grade I or valuer-surveyor Grade II] [Words Inserted by W. B. Act 45 of 1994.] in the register of registered valuer-surveyors [Grade I and registered valuer-surveyors Grade II.] [Words Inserted by W. B. Act 45 of 1994.].]

9. Determination of valuation and its duration.

(1)The State Government shall, from time to time by notification, specify the area where, the general valuation of lands and buildings shall be made by the Board, in accordance with the [provisions of the Howrah Municipal Corporation Act, 1980 or the Calcutta Municipal Corporation Act, 1980] [Words and figures Substituted for the words and figures 'provisions of the Bengal Municipal Act,

1932 or the Calcutta Municipal Corporation Act, 1980 or the Howrah Municipal Corporation Act, 1980' by W. B. Act 16 of 1995.] or [the West Bengal Municipal Corporation Act, 2006) or the West Bengal Municipal Act, 1993,] [Words and figures Substituted for the words and figures 'the Siliguri Municipal Corporation Act, 1990 or the Asansol Municipal Corporation Act, 1990 or the Chandernagore Municipal Corporation Act, 1990' by W. B. Act 4 of 2009.] or any other law for the time being in force in such area, as the case may be [, in so far as they relate to the determination of annual valuation :] [Words Inserted by W. B. Act 40 of 1984.][Provided that the Board may, in accordance with a resolution in this behalf adopted at a meeting of the Board and with the previous approval of the State Government, require any valuer-surveyor to make, subject to such conditions as may be prescribed, the general valuation of lands and buildings in the area as aforesaid or in any part thereof under the superintendence, direction and control of the Board on payment of such remuneration as the Board may determine, and every such valuation shall be deemed to have been made by the Board.] [Proviso Inserted by W. B. Act 15 of 1993.](2)[The valuation made by the Board shall become operative with effect from the date specified in section 11] [Words and figures within third brackets Substituted for the words 'The valuation made by the Board shall become operative with effect from such date as the State Government may, by notification, appoint in this behalf' by W.B. Act 4 of 2009.] and shall remain in force in respect of such area for a period of [five years] [Words Substituted for the words 'six years' by W.B. Act 12 of 2003.] and may be revised thereafter at the termination of successive periods of [five years] [Words Substituted for the words 'six years' by W.B. Act 12 of 2003.] :Provided that [notwithstanding anything contained in the foregoing provisions of this section, in Calcutta and Howrah and in any municipality,] [Words 'and Howrah' first Inserted by W.B. Act 40 of 1984, then the words within thirds brackets Substituted for the words 'in Calcutta and Howrah' by W.B. Act 7 of 1994.] the valuation shall remain in force in such groups of Wards and for such period as may be prescribed and such valuation may be revised thereafter at the termination of successive periods of [five years] [Words Substituted for the words 'six years' by W.B. Act 12 of 2003.] from the expiry of the period so prescribed:Provided further that the valuation of lands or buildings in any area made in accordance with the provisions of [the West Bengal Municipal Act, 1993] [Words and figures within third brackets Substituted for the words and figures 'the Bengal Municipal Act, 1932' by W.B. Act 16 of 1995.] or any other law, shall remain in force for the period for which it was made under [the West Bengal Municipal Act, 1993] [Words and figures within third brackets Substituted for the words and figures 'the Bengal Municipal Act, 1932' by W.B. Act 16 of 1995.] or any other law, as the case may be.(3)[Notwithstanding anything contained in sub-sections (1) and (2), if, during the currency of any period referred to in sub-section (2), any new building is erected, or any existing building is reconstructed or substantially altered or improved, in any area, the determination of valuation of such premises shall be subject to the same criteria as has been fixed by the Board for such premises, and its valuation shall be covered by such procedure as may be determined by the Board for its immediate valuation with prior mandatory filing of statement of particulars under section 16 by the owner or occupier. The valuation so made shall remain in force from the quarter intimated by the Municipality or Corporation for the unexpired portion of the period referred to in sub-section (2). [*****] [[Sub-section (3) Substituted by W.B. Act 17 of 2002, which was earlier as under :'(3) Notwithstanding anything contained in sub-sections (1) and (2), if during the currency of any period referred to in sub-section (2), any new building is erected or an existing building is reconstructed or substantially altered or improved in any area, the Board may cause the entire premises to be valued or revalued and the

valuation or revaluation so made shall remain in force for the unexpired portion of the period referred to in that sub-section.'.] (4) The Corporation and [the Board of Councillors] [Words Substituted for the words 'the Commissioners of a municipality' by W.B. Act 16 of 1995.] shall in each year and within such time as may be prescribed send to the Board a list of all new buildings erected and also all existing buildings reconstructed or substantially altered or improved within their respective jurisdiction [together with suggested valuation in terms of Board's guidelines for finalization and approval of valuation by the Board] [Words Inserted by W.B. Act 17 of 2002.].

9A. [Publication of draft valuation list. [Section 9A Inserted by W.B. Act 16 of 2007.]

(1) When the valuation under section 9 of the lands and buildings in any area has been completed, the Board shall cause such valuation list and the amount of property tax thereon to be entered in a list.] (2) The Board shall publish the draft valuation list, prepared under subsection (1), in such manner, as may be prescribed and shall specify a date within which an application for objection to the draft valuation list may be filed. (3) After the expiry of the date specified in sub-section (2) and within such period thereafter as may be prescribed, the objection of any entry in the draft valuation list shall be determined after giving the applicant an opportunity of being heard [*****.] [Words, 'by such officer or officers of the Board or the Corporation or Municipality concerned as may be specified by the Board in this behalf.' omitted by W.B. Act 4 of 2009.] (4) [The Board shall, with the approval of the State Government, appoint such officer or officers, having such experience and qualification, and on such terms and conditions as the State Government may by order determine, to hear and determine the objections to the draft valuation list, and the objection shall be determined in such manner as may be prescribed.] [[Substituted section (4) Substituted by W.B. Act 4 of 2009, which was earlier as under :'(4) The objection shall be filed and determined in such manner as may be prescribed.'.] [*****]

Sub-section (5) omitted by W.B. Act 4 of 2009, which was under :'(5) In the cases where notifications under sub-section (1) of section 9 shall be issued after the commencement of the West Bengal Valuation Board (Amendment) Act, 2007, no application under sub-section (4) shall be entertained unless the amount of property tax on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Corporation or the Municipality, as the case may be, before the application is filed, and every such application shall fail unless the amount of property tax on the previous valuation is continued to be paid or deposited in the office of the Corporation or the Municipality, as the case may be, till such application is finally disposed of: Provided that wherever the property tax on the previous valuation was being paid to a Panchayat which has been newly constituted as a municipal area or added to a municipal area, entire amount of property tax, as determined under the Panchayat must be paid or deposited, and continued to be paid or deposited, in the office of the concerned Corporation or Municipality. The amount so paid or deposited shall be adjusted against the valuation to be fixed after determination.'

Explanation.-For the purposes of this section the term 'previous valuation' means the Valuation made under the Bengal Municipal Act, 1932 and in force on the date immediately before the commencement of the West Bengal Municipal Act, 1993, and under the West Bengal Municipal Act, 1993.

10.

[*****]

Section 10 omitted by W.B. Act 7 of 1994, which as under : '10. Publication of the draft valuation list.- (1) When the valuation under section 9 of the lands and buildings in any area has been completed, the Board shall cause such valuation and the amount of consolidated rate thereon to be entered in a list.(2) The Board shall publish the valuation list in such manner as may be prescribed and shall specify a date within which objections to the list may be filed.(3) After the expiry of the date specified in sub-section (2) and within such period thereafter as may be prescribed, the objection shall be determined, after giving the objector an opportunity of being heard, by such officer or officers of the Board as it may specify in this behalf.(4) The objections shall be filed and determined in such manner as may be prescribed'.

11. [Publication of final valuation list. [Section 11 first Substituted by W.B Act 7 of 1994, then facing some amendments by W.B. Acts 16 of 1995 and 17 of 2002, again Substituted by W.B. Act 16 of 2007 and finally Substituted by W.B. Act 4 of 2009. Previous section 11 was as under : '11. Publication of final valuation list.-When the applications under subsection (2) of section 9A, if any, have been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected and the valuation together with the amount of property tax thereon as recorded in the final valuation list shall be conclusive.'.]

- When the application under sub-section (2) of section 9A, if any, has been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected, and such valuation list shall be the final valuation list, and shall become operative from the date or quarter succeeding last date or quarter upto which the previous valuation list was valid.]

12.

[*****] [[Section 12 omitted by W.B. Act 7 of 1994, which was as under : '12. Amendment of valuation list by Board.-The Board may, for reasons to be recorded in writing, amend the valuation list at any time before the date specified for filing objections under sub-section (2) of section 10.'.]

12A. [Alteration or amendment of [] [Section 12A Inserted by W.B. Act 32 of 1989.] valuation list.**

(1)Notwithstanding anything contained in section 11, the Board may at any time before [the date specified for filing the applications under sub-section (2) of section 9A] [Words, figures, letter and brackets Substituted for the words and figures 'the date of hearing of an application for review under

section 14' by W.B. Act 16 of 2007.] and for reasons to be recorded in writing, direct any alteration or amendment of the [**] [Word 'final' omitted by W.B. Act 7 of 1994.] valuation list-](a)by inserting therein the name of any person whose name ought to be inserted; or(b)by inserting therein any land or building previously omitted together with the valuation thereof; or(c)by striking out the name of any person or any land or building not liable for payment of [property tax; or] [Words 'or property tax, as the case may be' first Inserted by W.B. Act 16 of 1995, then the words within third brackets Substituted for the words 'consolidated rate or property tax, as the case may be, or' by W.B. Act 17 of 2002.](d)by increasing or decreasing the annual valuation of any holding which, in the opinion of the Board, has been substantially undervalued or over-valued by reasons of fraud, misrepresentation, [mistake, error or subsequent construction or inadvertence;] [Words 'or error; or' first Substituted for the words 'or error,' by W.B. Act 16 of 1995, then the words within third brackets Substituted for the words 'mistake, or error, or' by W.B. Act 17 of 2002.] or(e)[by correcting any patent error or omissions.] [Clause (e) Inserted by W.B. Act 16 of 1995.][*****] [[Sub-section (2) omitted by W.B. Act 16 of 1995, which was as under :'(2) A notice shall be given to the owner or to the lessee, sub-lessee or occupier of the land or the building for filing of objection, if any, within thirty days of receipts of such notice, before an order for alteration or amendment is made by the Board under sub-section (1), and no application for review preferred under section 14 in respect of such land or building shall be heard until the matter is disposed of by the Board :Provided that the Board shall dispose of such matter within one month of the filing of objection, if any.'.]]

13.

[*****] [[Section 13 omitted by W.B. Act 40 of 1984, which was as under :'13. Preparation of municipal assessment book and assessment list.- The Board shall cause to be prepared the municipal assessment book referred to in section 185 of the Calcutta Municipal Act, 1951 and the assessment list referred to in section 136 of the Bengal Municipal Act, 1932 and the powers of the Commissioner of the Calcutta Corporation or the members of the Municipal Corporation of Chandernagore or of the Commissioners at a meeting in a municipality to amend the municipal assessment book or the assessment list shall be exercised by the Board.'.]]

14.

[*****]

Section 14 omitted by W.B. Act 16 of 2007, which was as under :'14. Application for review.- (1) The owner or occupier or any other person primarily liable to pay property tax may, if dissatisfied with the valuation of any land or building as entered in the valuation list, apply to the corporation or the Board of Councillors to review the valuation.(2) The application shall be filed within such time and in such manner as may be prescribed.(3) Every application presented under sub-section (1) shall be heard and determined by a Review Committee constituted under section 15 in accordance with such procedure as may be prescribed.(4) No application under sub-section (1) shall be entertained unless the amount of property tax on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Corporation or Municipality, as the case may be, before the

application is filed, and every such application shall fail unless the amount of property tax on the previous valuation as aforesaid is continued to be paid or deposited in the office of the Corporation or Municipality, as the case may be, till such application is finally disposed of: Provided that wherever the previous valuation refers to a valuation made under the Bengal Municipal Act, 1932, and in force on the date immediately before the commencement of the West Bengal Municipal Act, 1993, no application under sub-section (1) shall be entertained unless the amount of property tax on such previous valuation has been paid or deposited or is continued to be paid or deposited in the office of the concerned Municipality: Provided further that wherever the property tax on the previous valuation was being paid to a Panchayat which has been newly added as a municipal area, twenty-five per cent of the newly calculated amount must be paid or deposited, and continued to be paid or deposited, in the office of the concerned Municipality. The amount so paid or deposited shall be adjusted against the valuation to be fixed after review. (5) In the cases of excessive hardship to the persons liable to pay property tax, the Review Committee may, in its discretion, waive or reduce the advance payment of such tax due before hearing.'

15.

[*****]

Section 15 omitted by W.B. Act 16 of 2007, which was as under : '15. Review Committee.- (1) Every Corporation or municipality shall, by a resolution, constitute Review Committee or Review Committees to hear applications presented under sub-section (1) of section 14. (2) Every Review Committee shall be presided over by the Chairman or the Vice-Chairman of the Municipality and shall consist of two other members, being of the Municipality, as may be nominated by the body of Councillors, and another member, who shall be an officer of the Board having knowledge in the assessment of municipal valuation, deputed by the Board : Provided that in the case of a Corporation, the presiding officer and the two other members of the Review Committee shall such persons as may be nominated by the Corporation from amongst the Councillors by a resolution : Provided further that no decision of a Review Committee shall be invalid or called in question merely by reason of any vacancy in the composition of the Committee or absence of any member from a meeting thereof other than the presiding officer: Provided also that the decision of a Review Committee shall be unanimous : Provided also that when a Corporation or Municipality is dissolved and no new body is constituted within three months, the Administrator or the Board of Administrators, as the case may be, shall take over the Review work in consultation with the Board. (3) The Review Committee may confirm, reduce, enhance or annul the valuation of land or building or may suggest fresh valuation to be made after such further enquiry as may be necessary : Provided that where the Review Committee reduces the valuation of any land or building, such reduction shall not be more than twenty-five per centum of the annual valuation of such land or building except in the case of gross arithmetical or technical mistake, or striking anomaly and the Review Committee shall, in every such case, record in writing the reasons for such reduction, and send details of the same to the Board : Provided further that with respect to any area identified as struck by natural calamity for a particular year, by the State Government, the land or building in that area may, fully or partially, be exempted from valuation by the Municipality or Corporation concerned for that particular year. (4) If there is any difference of opinion amongst the members of the Review Committee, the matter shall be referred to the Board for decision. (5) The decision of the

Review Committee or of the Board, as the case may be, shall be final and no suit or proceeding shall lie in any Civil Court in respect of any matter which has been or may be referred to the Review Committee or has been decided by the Review Committee or the Board.'

16. Owner or occupier to file statement.

- Every owner or occupier of any land or building shall file a statement before the Board in such manner and within such time and specifying such particulars as may be prescribed.

Section 16 Substituted by W.B. Act 40 of 1984, which was earlier as under : '16. Owner and occupier to file statement.- Every owner and occupier of any land or building shall, within such period as may be prescribed, file a statement before the Board specifying-(a) the name of the street in which the land or building is situated,(b) the number of the holding,(c) a description of the land or building,(d) whether the land or building is occupied by him as owner or occupier or as owner and occupier,(e) the actual annual rent, if any, paid for the land or building,(f) the amount payable quarterly on account of the consolidated rate under the Calcutta Municipal Act, 1951, or rate or rates under the Bengal Municipal Act, 1932, or any other law in force in that area as the case may be, and(g) such other particulars as may be prescribed.'

17. Production and inspection of accounts and documents.

- The Board or any of its officer authorised by the Board may, subject to such conditions as may be prescribed, require the owner or the occupier of any land or building to produce before the Board or such officer within such time as the Board or such officer may fix any accounts, registers or documents or to furnish any information relating thereto as may be considered necessary for the purpose of this Act and the owner or the occupier shall comply with such requisition.

18. [Power to enter into land or building. [Section 18 Substituted by W.B. Act 16 of 1995, which was earlier as under : '18. Power to enter and inspect.-Any officer of the Board when so authorised by it may, after giving notice in the prescribed manner of his intention so to do, enter into any land or building for the purpose of conducting survey and taking measurement or for the purpose of valuation, if such entry has been refused or any objection to such entry has been made, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, extend all facilities as may reasonably be expected of him to the officer of the Board so authorised for conducting survey and taking measurement of such land or building or for the purpose of valuation.'.]

- [(1) Any officer of the Board, or any person or an Agency authorised by the Board in this behalf, in writing, may enter into any land or building and make an inspection or survey, or take measurements, thereof for the purpose of valuation.](2)If such entry is refused, or any objection to such entry is made, the officer authorised under sub-section (1) may give notice in writing to the

owner or the occupier of such land or building of his intention to enter into such or land building, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, extend all facilities as may reasonably be expected of him to such officer [, person or the agency, as the case may be,] [Words Inserted by W.B. Act 4 of 2009.] for entering into such land or building and for making inspection or survey, or for taking measurements, thereof as the case may be, for the purpose of valuation.]

19. Corporation and [Municipalities] [Words Substituted for the word 'Municipalities' by W.B. Act 16 of 1095.] to make payment to the Board.

(1)[The Calcutta Municipal Corporation, the Howrah Municipal Corporation,] [Words Substituted for the words 'The Corporation of Calcutta,' by W.B. Act 7 of 1994.] [the Siliguri Municipal Corporation, the Asansol Municipal Corporation, the Chandernagore Municipal Corporation, the Municipality or other local authority of any area,] [Words Substituted for the words 'the Municipal Corporation of Chandernagore, the Commissioners of municipality or local authority of any area,' by W.B. Act 16 of 1995.] as the case may be, in respect of which notification under sub-section (1) of section 9 has been made, [may in each year pay] [Words Substituted for the words 'shall in each year pay' by W.B. Act 17 of 2002.] to the Board such proportion of the expenditure incurred by the Board on account of the valuation and assessment, as the annual value of [holdings in Calcutta, Howrah,] [Words Substituted for the words 'holdings in Calcutta,' by W.B. Act 40 of 1984.] [Siliguri, Asansol or Chandernagore or within the jurisdiction of the Municipality or the other local authority,] [Words Substituted for the words 'Chandernagore, the municipality or within the jurisdiction of the local authority,' by W.B. Act 16 of 1995.] as the case may be, bears to the aggregate of the annual value of the total number of holdings in the concerned area.(2)The Board shall calculate the amount payable by the Corporation, [the Municipality or the local authority] [Words Substituted for the words 'the Commissioners of a municipality or the local authority,' by W.B. Act 16 of 1995.] under sub-section (1) and may require the concerned body to pay the amount withing such time as may be prescribed.(3)If the amount is not paid within the prescribed time, the Board may refer the matter to the State Government and the State Government may pay the amount to the Board after deducting the same from any grant payable by the State Government to the Corporation, [the Municipality or such other local authority,] [Words Substituted for the words 'the Commissioners of the municipality or such local authority,' by W.B. Act 16 of 1995.] as the case may be.

19A. [Functions of the Board. [Section 19A Inserted by W.B. Act 32 of 1989.]

(1)The Board may render such advice on valuation and rating to a Corporation or a [Municipality] as the State Government may, from time to time, require it to do or as the Board may consider necessary for carrying out the purposes of the Act.(2)The Board may also discharge such other functions in the field of valuation including development of expertise in valuation of land and building and training of [officers and employees of a Municipality] [Words Substituted for the words 'Municipal staff' by W.B. Act 16 of 1995.] as the State Government may direct or as the Board may consider necessary for carrying out the purposes of this Act.]

20. Fund of the Board.

(1)The Board shall have a fund to be called the Central Valuation Board Fund to which shall be credited-(a)such moneys as may be paid to the Board by [the Corporations, the Municipalities and the other local authorities] [Words Substituted for the words 'the Corporation, the Commissioners of municipalities and the local authorities' by W.B. Act 16 of 1995.] under section 19, and(b)such other moneys as may be paid to the Board by the State Government or any other authority or agency.(2)All moneys received by the Board shall be deposited in the [State Bank of India] [Words Substituted for the words 'Reserve Bank of India' by W.B. Act 40 of 1984.] or in one or more nationalised banks.

21. [Grants or loans to the Board. [Section 21 Substituted by W.B. Act 17 of 2002, which was earlier as under : '21. Loan to the Board.-The State Government may from time to time advance loans to the Board on such terms and conditions as the State Government may determine.'.]

- The State Government may extend grants or loans to the Board on such terms and conditions as that Government may determine.]

22. Expenditure and accounts.

- [(1) The Board shall have the same financial powers as are exercisable by the Secretary of a Department of the State Government. Matters beyond such financial powers shall be referred by the Board to the State Government for decision.] [[Sub-section (1) Substituted by W.B. Act 40 of 1984, which was earlier as under : '(1) The Board shall have power to incur expenditure for carrying out the purposes of this Act.']](2)[The Board shall keep accounts of all receipts and expenditure, and prepare annual accounts, in a regular manner as per standard accounting norms or in such manner as may be prescribed.] [[Sub-section (2) Substituted by W.B. Act 17 of 2002, which was earlier as under : '(2) The Board shall keep accounts of all receipts and expenditure in such form as may be prescribed.']]

23. Audit.

(1)The Board shall cause its accounts to be audited annually by an auditor to be appointed by the State Government and the auditor so appointed shall have the right to demand the production of books, accounts, documents and other papers of the Board.(2)[The annual accounts prepared as per provisions of sub-section (2) of section 22 shall be placed to the auditor for audit. As soon as the accounts have been audited, the Board shall send a copy thereof together with a copy of the report of the auditor to the State Government.] [[Sub-section (2) Substituted by W.B. Act 17 of 2002, which was earlier as under : '(2) As soon as its accounts have been audited the Board shall send a copy thereof together with a copy of the report of the auditor thereon to the State Government.']](3)The Board shall comply with such directions as the State Government may, after perusal of the report of the auditor, think fit to issue in this behalf.(4)The Board shall pay out of the Fund such sum as may

be determined by the State Government by way of fees [, if any,] [Words Inserted by W.B. Act 17 of 2002.] for such audit.

24. Budget.

(1)The Board shall prepare each year in such form and within such time as may be prescribed a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure and shall forward a copy of the same to the State Government for approval.(2)The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit:Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period as may be prescribed.

25. Penalty.

- Any person who-(a)fails to file the statement referred to in section 16 within the prescribed period, or files a false statement, or(b)fails to produce the accounts, registers or documents or to furnish the information relating thereto when so required under [section 17, or] [Words and figures Substituted for the word and figures 'section 17.' by W.B. Act 7 of 1994.](c)[fails to comply with the provisions of section 16,] [Clause (c) Inserted by W.B. Act 7 of 1994.]shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees per day during the period of continuance of the offence.

26. Employment of staff.

- The Board may employ such members of the staff [of the Corporation or the Municipality or any other local authority, as the case may be,] [Words Substituted for the words 'of the Corporation, Commissioners of the municipality or of any other local authority, as the case may be' by W.B. Act 16 of 1995.] having jurisdiction over the area specified in the notification under sub-section (1) of section 9, [for the purpose of collection of field data for determining valuation of properties under this Act,] [Words Inserted by W.B. Act 30 of 2010.] on such terms and conditions of service as may be determined by regulation :Provided that the terms and conditions of service of the persons so employed shall not be varied to their disadvantage :[Provided further that notwithstanding anything contained in this section, the Board may engage private agency or any other person with sufficient experience, on such terms and conditions as the State Government may, by order, determine, in the work of valuation of properties.] [Proviso Inserted by W.B. Act 4 of 2009.]

26A. [Delegation of powers and functions by Board. [Section 26A Inserted by W.B. Act 32 of 1989.]

- [(1) The Board may delegate any of its powers and functions including financial powers to the Chairman of the Board except the power under sub-section (1) of section 6.](2)The Board may also

delegate any of its powers or functions to any other officer of the Board by a resolution adopted by it in this behalf.]

27.

[*****]

Section 27 omitted by W.B. Act 7 of 1994, which was as under : '27. Valuation Authority.- (1) The State Government may in consultation with the Board, by notification, constitute a Valuation Authority, for a municipality or group of municipalities in respect of which no notification under sub-section (1) of section 9 has been made for the purpose of making general valuation of lands and buildings in such municipality or group of municipalities.(2) Where a notification under sub-section (1) of this section has been made, no notification under sub-section (1) of section 9 shall be made in respect of such municipality or group of municipalities.(3) An Authority shall consist of a Chairman and two other members to be appointed by the State Government.(4) (a) The Chairman shall be a person who is or has been an officer of the State Government not below the rank of a Deputy Secretary.(b) Of the two other members-(i) one shall be a person who is or has been a member of the judicial service for not less than seven years, and(ii) the other shall be a person holding a degree or diploma in Civil Engineering and having knowledge and experience in the work of valuation and assessment for not less than seven years.(5) The Chairman and other members of an Authority shall hold office for such period not exceeding six years as the State Government may determine and the terms and conditions of their service including salaries and allowances shall be such as may be prescribed.(6) In making valuation of lands and buildings within a municipality or group of municipalities the Authority constituted for that area shall follow the general directions of the State Government and as nearly as may be, the procedure laid down in this Act for the functioning of the Board, and the provisions of sections 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, 23, 25, 26 and 29 shallmutatis mutandisapply to such Authority.(7) The Commissioners of a municipality shall in each year pay to the Authority such proportion of the expenditure incurred by that Authority on account of valuation and assessment of a municipality or group of municipalities as the annual value of holdings of the concerned municipality bears to the aggregate of the annual value of total number of holdings in the municipality or group of municipalities, as the case may be.(8) An Authority shall determine the amount payable by a municipality or group of municipalities under sub-section (7) and may require the Commissioners of such municipality or group of municipalities to pay the amount within such time as may be prescribed.(9) If the amount payable under sub-section (8) is not paid within the prescribed time, an Authority may refer the matter to the State Government and the State Government may pay the amount to that Authority after deducting the amount from any grant payable by the State Government to such Commissioners of a municipality or group of municipalities, as the case may be.(10) Every Authority shall have a fund to be called the Valuation Authority Fund bearing the name of the municipality or group of municipalities in respect of which it is constituted and to which shall be credited-(a) such moneys as may be paid to such Authority by the municipality or group of municipalities under sub-section (7), and(b) such other moneys as may be paid to such Authority by the State Government or any other agency.(11) All moneys received by an Authority shall be deposited an one or more nationalised banks.(12) All expenditure incurred by an Authority shall be

defrayed out of the fund of such Authority.(13) Every Authority shall prepare in each year in such form and within such time as may be prescribed a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure of that Authority and shall forward a copy of the same to the State Government for approval and while according such approval the State Government may make such additions, alterations and modifications therein as it thinks fit:Provided that before making such additions, alterations or modifications the State Government shall give the Authority an opportunity to express its views thereon within such period as may be prescribed.(14) With effect from the date from which valuation made by an Authority becomes operative in any area the provisions of the Bengal Municipal Act, 1932 or any other law relating to any of the matters provided for in this section shall be deemed in respect of such area to have been modified to the extent to which provisions have been made in this section.(15) The State Government may, if it considers it necessary so to do, by notification, dissolve an Authority constituted under sub-section (1) and upon such dissolution the power of the municipality concerned to make valuation of lands and buildings shall notwithstanding anything contained in this Act, revive.(16) When an Authority is dissolved under sub-section (15)-(i) if it is in respect of a municipality, the assets and liabilities of that Authority shall devolve upon such municipality; or(ii) if the Authority is in respect of a group of municipalities, the assets and liabilities of that Authority shall devolve upon such municipalities in the manner prescribed.'

27A. [Members, officers and employees to be public servants. [Section 27A Inserted by W.B. Act 40 of 1984.]

- Every Member of the Board or every officer or employee of the Board shall, when acting or purporting to act under the provisions of this Act, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.]

28. Power to make rules.

(1)The State Government may, by notification, make rules for carrying out the purposes of this Act.(2)In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which may be or is required to be prescribed.

29. Power to make regulations.

(1)The Board may, with the previous approval of the State Government, make regulations consistent with the provisions of this Act and the rules made thereunder for carrying out the purposes of this Act.(2)The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit:Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period not exceeding two months as may be specified by the State Government.(3)All regulations approved by the State Government shall be published in the Official Gazette.

30. [Validation and saving. [Section 30 Inserted by W.B. Act 4 of 2009.]

- Notwithstanding anything contained in this Act, with effect from the date of coming into force of the West Bengal Valuation Board (Amendment) Act, 2009, any property tax levied on annual value of land and building, or any valuation published under this Act or any assessment list published under the West Bengal Municipal Act, 1993, or the West Bengal Municipal Corporation Act, 2006 shall remain in force till a new valuation list is brought into effect.]