

The Jal Sansthan (Assessment of Annual Value of Premises) Rules, 1981

UTTAR PRADESH

India

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Rule

THE-JAL-SANSTHAN-ASSESSMENT-OF-ANNUAL-VALUE-OF-PREMISES of 1981

- Published on 27 August 1981
- Commenced on 27 August 1981
- [This is the version of this document from 27 August 1981.]
- [Note: The original publication document is not available and this content could not be verified.]

The Jal Sansthan (Assessment of Annual Value of Premises) Rules, 1981Published Vide Notification No. 2664/9 - 2-135/78-UPA-43/1975-Rule/1981, dated 27.08.1981, published in U.P. Gazette, Part 1-Ka, dated 12.09.1981.In exercise of the powers under clause (c) of sub-section (2) of Section 96 of the Uttar Pradesh Water Supply and Sewerage Act, 1975 (U.P. Act 43 of 1975), the Governor is pleased to make the following rules :

1. Short title, extent and commencement. -

(1)These rules may be called the Jal Sansthan (Assessment of Annual Value of Premises) Rules, 1981.(2)They shall come into force with effect from the date of their publication in the Gazette.

2. Definitions. -

In these rules, unless the subject or context otherwise requires -(1)"Act" means the Uttar Pradesh Water Supply and Sewerage Act, 1975.(2)"Assessing Authority" means such authority as the State Government may by general or special order, direct under sub-section (2) of Section 53 of the Act.(3)"Jal Sansthan" means the Jal Sansthan constituted under Section 18 of the Act for the area subject to the assessment of annual value under Chapter VI of the Act.(4)Words and expression used in these rules but not defined, shall have the meaning respectively assigned to them in the Act.

3. Preparation of assessment list Section 53 (2). -

The Assessing Authority shall cause an assessment list of all lands and buildings in the local area within the jurisdiction to be prepared of the Jal Sansthan for which such Authority has been constituted. Such list shall contain -(a)the name of the street or mohalla in which the property is situated,(b)the description of the property either by name or by number sufficient for identification,(c)the name of the owner or occupier, if known,(d)in the case of railway stations, educational institutions (including their hostels and halls), factories and commercial establishment; the market value of the premises;(e)in the case of any other premises, the gross annual rent for which such premises are actually let, or where the premises are not let, the gross annual rent for which the premises might reasonable be expected to be let,(f)the amount of water tax and sewerage tax assessed thereon.

4. Publication of the list. -

When assessment list for the whole of the area of the Jal Sansthan or any part thereof has been prepared under Rule 3, the Assessing Authority shall give public notice of the place where that list or a copy thereof may be inspected and every person claiming to be either owner or occupier of the property included in that list or an agent of such person, shall be at liberty to inspect the list and to take extracts therefrom without charge.

5. Objections of entries in the list. -

(1)The Assessing Authority shall give public notice of a date, not less than one month thereafter, when the Assessing Authority will proceed to consider the valuation and assessment entered in the list mentioned in Rule 3 and in all cases in which any property is for the first time assessed or the assessment is increased, the Assessing Authority shall also give notice thereof to the owner of the property, if known as well as the occupier of that property.(2)All objections to valuations and assessment shall be made to the Assessing Authority by the date specified in the notice, by application in writing stating the grounds on which the valuation and assessment are disputed and all applications so made shall be registered in a book to be kept by the Jal Sansthan for the purpose.(3)The Assessing Authority shall, after allowing the applicant an opportunity of being heard in person or by agent -(a)investigate and dispose of the objections;(b)cause the result thereof to be noted in the book kept under sub-rule (2);(c)assess the annual value of the premises for the purposes of the levy of taxes mentioned in Section 52 of the Act and cause it to be recorded in the assessment list; and(d)cause any amendment necessary in accordance with such result to be made in the assessment list.

6. Authentication and custody of the list. -

(1)After the Assessing Authority has prepared the assessment list under Rule 5 for the area of the Jal Sansthan or any part thereof, as the case may be, that list shall be authenticated by the signature of the General Manager of the Jal Sansthan.(2)Every list so authenticated shall be deposited in the

office of the Jal Sansthan and shall be declared by public notice to be open for inspection.

7. Revision and duration of list. -

(1) A new assessment list shall ordinarily be made in the manner prescribed in Rules 3 to 6 once in every five years. (2) Subject to any alteration or amendment made under Rule 9 and to the result of any appeal under Section 54 of the Act, every valuation and assessment entered in an assessment list shall be valid from the first day of April of the year in which, such list has been authenticated : Provided that where for any reason whatsoever, the assessment list or any portion thereof can not take effect, the old assessment list or the corresponding portion thereof shall, subject to any order or adjudication of a Court of Law be deemed to have continued to be effective.

8. Finality of the entries. -

An entry in an assessment list shall be conclusive proof for any purpose connected with a tax to which the list refers of the amount leviable in respect of any building or land during the period to which the list relates.

9. Power of the Assessing Authority. -

(1) The Assessing Authority may at any time alter or amend the assessment list -(a) by entering therein the name of any person or any property which ought to have been entered or any property which has become liable to taxation after the authentication of the assessment list; or (b) by substituting therein the name of any other person who has succeeded by transfer or otherwise to the ownership or occupation of the property for the name of the owner or occupier of any property; or (c) by enhancing the valuation, or assessment on, any property which has been incorrectly valued or assessed by reason of fraud, misrepresentation or mistake; or (d) by revaluing or reassessing any property the value of which has been increased by additions or alterations to the buildings; or (e) by reducing, upon the application of the owner or on satisfactory evidence that the owner is untraceable and the need for reduction established or upon its own initiative the valuation of any building which has been wholly or partly demolished or destroyed; or (f) by correcting any clerical, arithmetical or other apparent error. Provided that the Assessing Authority shall give at least one month's notice to any person interested in any alteration or amendment which the Assessing Authority proposes to make under clause (a), (b), (c) or (d) of this sub-rule and of the date on which the alteration will be made. (2) The provisions of sub-rules (2) and (3) of Rule 5, shall, so far as may be, apply to any objection made in pursuance of a notice issued or application made under this rule. (3) Every alteration or amendment made in the assessment list under this rule shall be authenticated by the signature of the General Manager of the Jal Sansthan and subject to the result of an appeal under Section 54 of the Act shall take effect from the date on which the next instalment of the tax falls due.