

# The Howrah Municipal Corporation Act, 1980

WEST BENGAL

India

## The Howrah Municipal Corporation Act, 1980

### Act 58 of 1980

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The Howrah Municipal Corporation Act, 1980 West Bengal Act 58 of 1980 [Dated 30th November, 1981.] Assent of the President was first published in the Calcutta Gazette, Extraordinary, dated the 30th November, 1981. An Act to provide for better administration of the municipal affairs of Howrah by the establishment of a Municipal Corporation. Whereas it is expedient to provide for better administration of the municipal affairs of Howrah by the establishment of a Municipal Corporation; It is hereby enacted as follows :-

## Part I – Chapter I

Preliminary

### 1. Short title, application and commencement.

(1) This Act may be called the Howrah Municipal Corporation Act, 1980. (2) It shall apply to Howrah as defined in this Act. (3) It shall come into force on such date as the State Government may, by notification, appoint.

### 2. Definitions.

- In this Act, unless the context otherwise requires, -(1) [ an article shall be deemed to be "adulterated" -(a) in the case of drugs, if its strength, quality or purity falls below the professed standard under which it is sold or exposed for sale; (b) in the case of confectionery, if it contains any mineral substance or poisonous colouring or flavouring matter or other ingredients deleterious or detrimental to health; and (c) in the case of food, -(i) if any substance has been mixed or packed with it so as to reduce or lower or harmfully affect its quality or strength, or (ii) if any substance has been substituted wholly or in part for the article, or (iii) if any normal constituent of the article has been wholly or in part abstracted, or (iv) if it is mixed, coloured, powdered, coated or stained in a manner whereby deterioration or inferiority is concealed, or (v) if it does not comply with the standard

prescribed therefor by or under this Act or under any other law for the time being in force, or(vi)if it contains or is mixed or diluted with any substance in any quantity to the prejudice of the purchaser or consumer or in any proportion which diminishes in any manner its food value or nutritive properties as compared with the same in a pure or normal state and in an undeteriorated and sound condition, or(vii)if it contains any added poisonous or other added deleterious ingredient which may render such article injurious to health, or(viii)if it is not of the nature, substance or quality which it purports or is represented to be;](1A)[ "Annual Development Plan" means the Annual Development Plan prepared under section 231;] [Original clause (1) first renumbered as clause (1A) and present clause (1) inserted by W.B. Act 17 of 1995, then clause (1A) again renumbered as clause (1B) and present clause (1A) inserted by W.B. Act 11 of 1999.](1B)[ "building" includes a house, outhouse, stable, privy, urinals, shed, hut, walls (other than a boundary wall not exceeding three metres in height) and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever, but does not include a hogla or other similar kind of temporary shed erected on ceremonial or festive occasions;] [Original clause (1) first renumbered as clause (1A) and present clause (1) inserted by W.B. Act 17 of 1995, then clause (1A) again renumbered as clause (1B) and present clause (1A) inserted by W.B. Act 11 of 1999.](2)"building line" means the line which is in rear of the street alignment and up to which the main wall of a building of a land abutting on a street or projected public street may lawfully extend;(3)"bustee" means an area containing land not less than seven hundred square metres in area occupied by or for the purposes of any collection of huts or other structures used or intended to be used for human habitation.Explanation. - If any question arises as to whether particular area is or is not a bustee, the Corporation shall decide the question and its decision shall be final;(4)"by-law" means a by-law made by the Corporation under this Act;(4A)[ "Carriage" means any wheeled vehicle, with springs or other appliances acting as springs, which is ordinarily used for the conveyance of human beings, and includes a jin-rickshaw, cycle-rickshaw,, bicycle or tricycle, but does not include a perambulator or other form of vehicle designed for the conveyance of children;] [Clauses (4A) and (4B) inserted by W.B. Act 29 of 1990.](4B)[ "cart" means any cart, hackney or wheeled vehicle with or without spring, which is not a carriage as defined in this section, and includes a hand-cart, but does not include any wheeled vehicle which is propelled by mechanical power or its trailer;] [Clauses (4A) and (4B) inserted by W.B. Act 29 of 1990.](5)[property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.]" includes the surcharge levied on the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] under this Act;(5A)[ "corporate sector" means a financial institution.] [Clause (5A) inserted by W.B. Act 11 of 1999.]Explanation. - "Financial institution" shall mean -(a)a bank to which the provisions of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, do not apply,(b)a financial institution which is not maintained or managed by the Central Government or the State Government,(c)a private company, or a limited company (being a public company), as defined in the Companies Act, 1956, not being a public financial institution within the meaning of section 4A of that Act, or(d)a co-operative society, by whatever name called, registered or deemed to have been registered under the West Bengal Co-operative Societies Act, 1983;(6)"Corporation" means the Howrah Municipal Corporation established under this Act;(7)"corrupt practice" means any act deemed to be a corrupt practice under rules to be made by the State Government in this behalf;(7A)[ "dairy" includes any farm, cattle-shed, cow-house, milk-store, milk-shop or other place -(a)from which milk is supplied on or for sale, or(b)in which milk is kept for purposes of sale or used for manufacture or preparation for

sale of -(i)butter, or(ii)ghee, or(iii)cheese, or(iv)curd, or(v)dried, sterilized, condensed or toned milk, but does not include -(a)a shop or other place in which milk is sold for consumption on the premises only, or(b)a shop or other place from which milk is sold or supplied in hermetically closed and unopened receptacles in the same original condition in which it was first received in such shop or other place;](7B)[ "dairyman" includes any occupier of a dairy, any cow-keeper who trades in milk, or any wholesale or retail seller of milk;] [Clauses (7A) and (7B) inserted by W.B. Act 29 of 1990.](8)"dangerous disease" means -(a)cholera, plague, small-pox, cerebrospinal meningitis, diphtheria, tuberculosis, leprosy and syphilis, and(b)any other epidemic, endemic, or infectious disease which the State Government may, by notification, declare to be a dangerous disease for the purposes of this Act;(8A)[ "depot" means a place where articles are stored, whether for sale or for any other purpose, but not for domestic consumption or use, in quantities exceeding two thousand kilograms;] [Clauses (8A) and (8B) inserted by W.B. Act 29 of 1990.](8AA)[ "District Planning Committee" means the District Planning Committee constituted under sub-section (1) of section 3 of the West Bengal District Planning Committee Act, 1994, and includes the Siliguri Sub-Division Planning Committee;] [Clauses (8AA) and (8AAA) inserted by W.B. Act 11 of 1999.](8AAA)[ "Draft Development Plan" means the Draft Development Plan prepared under section 228;] [Clauses (8AA) and (8AAA) inserted by W.B. Act 11 of 1999.](8B)[ "domestic building" includes a dwelling house and any other masonry building which is neither a building of the warehouse class nor a public building as defined in this section nor a place exclusively used for private worship;] [Clauses (8A) and (8B) inserted by W.B. Act 29 of 1990.](9)"drain" includes a sewer, a house drain, a drain of any other description, a tunnel, a culvert, a ditch, a channel and any other device for carrying off sullage, sewage, offensive matter, polluted water, rain water or sub-soil water;(10)"drug" means any substance used as medicine or in the composition or preparation of medicine, whether for internal or external use, but does not include a drug within the meaning of clause (b) of section 3 of the Drugs and Cosmetics Act, 1940;(10A)[ "dwelling house" means a masonry building constructed, used or adapted to be used wholly or principally for human habitation;] [[Clauses (10A) to (10C) first inserted by W.B. Act 29 of 1990, then clauses (10B) and (10C) substituted by W.B. Act 52 of 1994. Previous clauses (10B) and (10C) were as under :-'(10B) 'edible fat' means fat prepared in a manner approved by the Health Officer from healthy goats, sheep, pigs, cows, buffaloes, or any other animal which the State Government may, by notification, specify for the purposes of this clause;(10C)'edible oil' means coconut oil, cotton seed oil, ground nut oil, olive oil and til (sesame) oil, in their pure state, linseed oil, mahua oil, mustard oil, rapeseed oil, poppy seed oil, sunflower oil, taramire oil, niger seed oil, soyabean oil, maize oil, palm oil, palm karnel oil, watermilor seed oil in their pure state, imported sealed oil labelled as such, any vegetable oil, prepared by hardening process such as hydrogenation and labelled as such and bearing in the label in English and Bengali the names of the oils entering into its composition, and any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;'.]](10B)[ "edible fat" means ghee or vegetable fat like vanaspati, and includes beef or suet, mutton fat, goat fat, lard, cocoa butter [, refined salseed fat, kukum fat, mango kernel fat, dhupa fat, phulwara fat, or any other fat which the Central Government may, by notification, declare to be an edible fat under the provisions of the Prevention of Food Adulteration Act, 1954, or the rules made thereunder;] [[Clauses (10A) to (10C) first inserted by W.B. Act 29 of 1990, then clauses (10B) and (10C) substituted by W.B. Act 52 of 1994. Previous clauses (10B) and (10C) were as under :-'(10B) 'edible fat' means fat prepared in a manner approved by the Health Officer from healthy goats, sheep, pigs,

cows, buffaloes, or any other animal which the State Government may, by notification, specify for the purposes of this clause;(10C)'edible oil' means coconut oil, cotton seed oil, ground nut oil, olive oil and til (sesame) oil, in their pure state, linseed oil, mahua oil, mustard oil, rapeseed oil, poppy seed oil, sunflower oil, taramire oil, niger seed oil, soyabean oil, maize oil, palm oil, palm karnel oil, watermilor seed oil in their pure state, imported sealed oil labelled as such, any vegetable oil, prepared by hardening process such as hydrogenation and labelled as such and bearing in the label in English and Bengali the names of the oils entering into its composition, and any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;'.]]] [Clauses (7A) and (7B) inserted by W.B. Act 29 of 1990.](10C)[ "edible oil" means coconut oil, cottonseed oil, groundnut oil, linseed oil, mahua oil, rapeseed oil, olive oil, poppyseed oil, safflower seed oil, taramira oil, til oil, niger seed oil, soyabean oil, maize (corn) oil, refined vegetable oil, almond oil, watermelon seed oil, imported rapeseed oil, palm oil, palmolein, palm kernel oil, sun-flower seed oil, rice bran oil, or mustard oil, in pure state, imported sealed oil labelled as such, any vegetable oil, prepared by hardening process such as hydrogenation and labelled as such and bearing in the label in English and Bengali the names of the oils entering into its composition, [blended edible oil, partially hydrogenated and winterized soyabean oil, or any other oil which the Central Government may, by notification, declare to be an edible oil under the provisions of the Prevention of Food Adulteration Act, 1954, or the rules made thereunder;] [[Clauses (10A) to (10C) first inserted by W.B. Act 29 of 1990, then clauses (10B) and (10C) substituted by W.B. Act 52 of 1994. Previous clauses (10B) and (10C) were as under :-'(10B) 'edible fat' means fat prepared in a manner approved by the Health Officer from healthy goats, sheep, pigs, cows, buffaloes, or any other animal which the State Government may, by notification, specify for the purposes of this clause;(10C)'edible oil' means coconut oil, cotton seed oil, ground nut oil, olive oil and til (sesame) oil, in their pure state, linseed oil, mahua oil, mustard oil, rapeseed oil, poppy seed oil, sunflower oil, taramire oil, niger seed oil, soyabean oil, maize oil, palm oil, palm karnel oil, watermilor seed oil in their pure state, imported sealed oil labelled as such, any vegetable oil, prepared by hardening process such as hydrogenation and labelled as such and bearing in the label in English and Bengali the names of the oils entering into its composition, and any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;'.]]] [Original clause (1) first renumbered as clause (1A) and present clause (1) inserted by W.B. Act 17 of 1995, then clause (1A) again renumbered as clause (1B) and present clause (1A) inserted by W.B. Act 11 of 1999.](11)[ "elected member" means an elected Councillor;] [[Clause (11) substituted by W.B. Act 36 of 1994, which was earlier as under :-'(11) 'elected member' Includes a Councillor and Alderman;'.]][\* \* \* \* \*] [[Clause (12) omitted by W.B. Act 11 of 1999, which was as under :-'(12) 'election authority' means the authority appointed by the State Government under section 33;'.]](13)"erection of a building" or "to erect a building" means -(a)to erect a new building on any site, whether previously built upon or not,(b)to re-erect -(i)any building of which more than one-half of the cubical contents above the level of plinth and within the external surface of its walls and roofs have been pulled down, burnt or destroyed, or(ii)any building of which more than one-half of the superficial area of the external walls above the level of plinth has been pulled down, or(iii)any frame-building of which more than half of the number of posts or beams in the external walls have been pulled down; or(c)to make any addition to a building including roofing or covering an open space between walls or building, or closing permanently any door or window in any external wall, or removing or reconstructing the principal stair-case, or(d)to make such conversion, including conversion from one occupancy or use

group to another, as may be determined by the Corporation by regulation;(14)"food" includes every article used for food or drink by man, other than drugs or water, and any article which ordinarily enters into or is used in the composition or preparation of human food, and also includes confectionary, flavouring and colouring matters, spices and condiments;(14A)[ "habitable room" means a room constructed or adapted for human habitation;] [Clause 14A inserted by W.B. Act 29 of 1990.](14B)[ "heritage building" means any building of one or more premises, or any part thereof, which requires preservation and conservation for historical, architectural, environmental or ecological purpose, and includes such portion of the land adjoining such building or any part thereof as may be required for fencing or covering or otherwise preserving such building, and also includes the areas and buildings requiring preservation and conservation for the purpose as aforesaid under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979;] [Clause (14A), which inserted by W.B. Act 17 of 1995, was renumbered as clause (14D), and before so renumbering, clauses (14B) and (14C) inserted by W.B. Act 11 of 1999.](14C)[ "Heritage Conservation Committee" means the Heritage Conservation Committee constituted under sub-section (1) of section 183D;] [Clause (14A), which inserted by W.B. Act 17 of 1995, was renumbered as clause (14D), and before so renumbering, clauses (14B) and (14C) inserted by W.B. Act 11 of 1999.](14D)[ "holding" means land held under one title or agreement and surrounded by one set of boundaries:] [Clause (14A), which inserted by W.B. Act 17 of 1995, was renumbered as clause (14D), and before so renumbering, clauses (14B) and (14C) inserted by W.B. Act 11 of 1999.]Provided that where two or more adjoining holdings form part and parcel of the site or premises of a dwelling house, manufactory, warehouse or place of trade or business, such holdings shall be deemed to be one holding for the purposes of this Act.Explanation. - Holdings separated by a street or other means of communication shall be deemed to be adjoining holdings within the meaning of this clause;(14E)[ "house drain" means any drain of one or more premises used for the drainage of such premises;] [Clauses (14B) and (14C), which inserted by W.B. Act 29 of 1990, were renumbered as clauses (14E) and (14F) and after so renumbering clause (14G) inserted by W.B. Act 11 of 1999.](14F)[ "house-gully" means a passage or strip of land constructed, set apart or utilised for the purpose of serving as a drain or affording access to a privy, urinal, cesspool or other receptacle for filthy or polluted matter to municipal employees or to persons employed in the cleaning thereof or in the removal of such matter therefrom, and includes the air-space above such passage or land;] [Clauses (14B) and (14C), which inserted by W.B. Act 29 of 1990, were renumbered as clauses (14E) and (14F) and after so renumbering clause (14G) inserted by W.B. Act 11 of 1999.](14G)[ "household sector" includes -(a)a rural household or urban household.Explanation I. - "Rural household" shall mean a household within a rural area as defined in the West Bengal District Planning Committee Act, 1994.Explanation II. - "Urban household" shall mean a household within an urban area as defined in the West Bengal District Planning Committee Act, 1994,(b)a business undertaking, whether proprietorship or partnership, not being a body corporate as defined in the Companies Act, 1956, or(c)a trust for a public purpose of a charitable nature within the meaning of the Charitable and Religious Trusts Act, 1920;](15)"Howrah" means the area described in Schedule I;(16)"hut" means any building, no substantial part of which excluding the walls up to a height of fifty centimetres above the floor or floor level is constructed of masonry, reinforced concrete, steel, iron or other metal;(16A)[ "infectious disease" or "communicable disease" means an illness due to a specific infectious agent or its toxic products capable of being directly or indirectly transmitted from man to man or from animal to animal or

from environment (through air, dust, soil, water, or food) to man or animal, and declared as such by the State Government by notification;] [[Clauses, (16A) and (16B) first inserted by W.B. Act 29 of 1990, then clause (16A) substituted by W.B. Act 52 of 1994. Previous clause (16A) was as under :-(16A) 'infectious disease' or 'communicable disease' means any disease which may be transmitted from one person to another and declared as such by the State Government by notification;'.](16B)[ "inhabited room" means a room in which some person passes the night or which is used as a living room, and includes a room with respect to which there is a reasonable presumption (until the contrary is shown) that some person passes the night therein or that it is used as a living room;] [[Clauses, (16A) and (16B) first inserted by W.B. Act 29 of 1990, then clause (16A) substituted by W.B. Act 52 of 1994. Previous clause (16A) was as under :-(16A) 'infectious disease' or 'communicable disease' means any disease which may be transmitted from one person to another and declared as such by the State Government by notification;'.](17)"land or building" includes a bustee;(17A)[ "Leader of the Opposition" means that Councillor who is, for the time being, the Leader in the Corporation of -(i)any recognised political party, or(ii)any group of recognised political parties or Councillors elected as independent candidates,in opposition to the recognised political party, or group of recognised political parties or Councillors elected as independent candidates, having the greatest numerical strength, and recognised as such by the Mayor;] [Clause (17A) inserted by W.B. Act 11 of 1999.](18)"market" shall be deemed to be synonymous with the expression "bazar" and shall mean -(a)a place where persons assemble for the sale of meat, fish, fruit, vegetables, livestock, or any other article of food of a perishable nature, whether or not there is any collection of shops or warehouses or stalls for the sale of other articles in such place, or(b)any place of trade, other than a place referred to in sub-clause (a), where there is a collection of shops or warehouses or stalls exceeding such number as the Corporation may determine,declared and licensed by the Corporation as a market;(18A)[ "masonry building" means any building other than a hut, and includes any structure, a substantial part of which is made of masonry, reinforced concrete, steel or iron or other metal;] [[Clauses (18A) and (18B) first inserted by W.B. Act 29 of 1990, then clause (18B) substituted by W.B. Act 52 of 1994, thereafter clause (18B) renumbered as clause (18D) and before so renumbering clause (18C) inserted by W.B. Act 11 of 1999. Clause (18B) which inserted by W.B. Act 29 of 1990 was as under :-(18B) 'milk' includes cream, skimmed milk, separated milk and condensed, sterilised, desiccated or toned milk;'.](18B)[ "member" means an elected Councillor, and includes a person nominated by the State Government under clause (b) of sub-section (1) of section 5;] [Clause (18A) which inserted by W.B. Act 36 of 1994, was renumbered as present clause (18B) by W.B. Act 11 of 1999.](18C)[ "Metropolitan Planning Committee" means the Metropolitan Planning Committee constituted under sub-section (1) of section 3 of the West Bengal Metropolitan Planning Committee Act, 1994;] [[Clauses (18A) and (18B) first inserted by W.B. Act 29 of 1990, then clause (18B) substituted by W.B. Act 52 of 1994, thereafter clause (18B) renumbered as clause (18D) and before so renumbering clause (18C) inserted by W.B. Act 11 of 1999. Clause (18B) which inserted by W.B. Act 29 of 1990 was as under :-(18B) 'milk' includes cream, skimmed milk, separated milk and condensed, sterilised, desiccated or toned milk;'.](18D)[ "milk" means the secretion derived from complete milking of healthy milch animals, free from colostrum, and includes buffalo milk, cow milk, goat or sheep milk, mixed milk, standardized milk, recombined milk, toned milk, double-toned milk, or skimmed milk - raw, pasteurized, boiled, flavoured, or sterilized;] [[Clauses (18A) and (18B) first inserted by W.B. Act 29 of 1990, then clause (18B) substituted by W.B. Act 52 of 1994, thereafter clause (18B) renumbered as clause (18D) and

before so renumbering clause (18C) inserted by W.B. Act 11 of 1999. Clause (18B) which inserted by W.B. Act 29 of 1990 was as under :-(18B) 'milk' includes cream, skimmed milk, separated milk and condensed, sterilised, desiccated or toned milk;'.](19)"misbranded" includes all drugs or articles of food which enter into the composition of food, the package or mark or label of which bears any statement, design or device regarding such drugs or articles of food or the ingredients or substances contained therein as may be false or may mislead in any particular, and a drug or an article of food shall also be deemed to be misbranded if it is offered for sale under the name of another drug or article of food;(19A)[ "Municipal Assessment Book" means the municipal assessment book for entering the annual value of lands and buildings as determined under this Act, and includes any book subsidiary thereto;] [Clauses (19A) to (19C) inserted by W.B. Act 29 of 1990.](19B)[ "municipal drain" means a drain vested in the Corporation;] [Clauses (19A) to (19C) inserted by W.B. Act 29 of 1990.](19C)[ "municipal market" means a market belonging to or maintained by the Corporation;] [Clauses (19A) to (19C) inserted by W.B. Act 29 of 1990.](20)"new building" means and includes -(a)any building constructed or in the process of construction after the commencement of this Act,(b)any building which, having collapsed or having been demolished or burnt down for more than one-half of its cubical extent of the space contained within the external surface of its walls and roof and the upper surface of the floor of its lowest or only storey, is reconstructed wholly or partially after the commencement of this Act, whether the dimensions of the reconstructed building are the same as those of the original building or not,(c)any building not originally constructed for human habitation which is converted into a place for human habitation after the commencement of this Act.Explanation. - Sub-clause (b) applies whether more than one-half of the cubical extent of any building has collapsed or been demolished or burnt down at the same time or at different times;(21)"notification" means a notification published in the Official Gazette;(21A)[ "nuisance" includes any act, omission, place or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing or disturbance or rest or sleep, or which is or may be dangerous to life or injurious to health or property;] [Clause (21A) inserted by W.B. Act 29 of 1990.](22)"occupier" includes any person for the time being paying or liable to pay to the owner the rent or any portion of the rent of the land or building in respect of which the word is used or for damages on account of the occupation of such land or building, and also a rent-free tenant:Provided that an owner living in or otherwise using his own land or building shall be deemed to be the occupier thereof;(22A)[ "office-bearer" means the Mayor, the Deputy Mayor, the Chairman, or a member of the Mayor-in Council: ] [Clause (22A) first inserted by W.B. Act 29 of 1990, then clause (22A) renumbered as clause (22B) and present clause (22A) inserted by W.B. Act 6 of 2001.](22B)[ "owner" includes the person for the time being receiving any rent of any land or building or part of any land or building, whether on his own account or as agent or trustee for any person or society or for any religious or charitable purpose or as a receiver who would receive such rent if the land or building or any part of the land or building were let to a tenant;] [Clause (22A) first inserted by W.B. Act 29 of 1990, then clause (22A) renumbered as clause (22B) and present clause (22A) inserted by W.B. Act 6 of 2001.](23)"prescribed" with its grammatical variations means prescribed by rules made under this Act;(24)"private street" means any street, road, lane, gully, alley, passage or square which is not a public street,and includes any passage securing access to four or more premises belonging to the same or different owners, but does not include a passage provided in effecting a partition of any masonry building amongst joint owners where such passage is less than two metres and fifty centimetres wide;(24A)[ "public building" means a masonry

building constructed, used or adapted to be used -(a)as a place of public worship or as a school, college or other place of instruction (not being a dwelling house so used) or as a hospital, workhouse, public theatre, public, cinema, public hall, public concert-room, public ball-room, public lecture room, public library or public exhibition room or as a public place of assembly, or(b)for any other public purpose, or(c)as a hotel, lodging-house, home, refuge or shelter, where the building exceeds, in cubical extent, seven thousand cubic metres or has sleeping accommodation for more than one hundred persons;](25)"public street" means any street, road, lane, gully, alley, passage, pathway, square or court, whether a thoroughfare or not, over which the public have a right of way and includes-(a)the roadway over any public bridge or causeway,(b)the footway attached to any such street, public bridge or causeway, and(c)the drains attached to any such street, public bridge or causeway,and, where there is no drain attached to any such street, shall, unless the contrary is shown, be deemed to include all lands up to the outer wall of the premises abutting on the street, or, where a street alignment has been fixed and the area within such alignment has been acquired by the Corporation and the alignment has been demarcated or is capable of being demarcated, up to such alignment;(25A)[ "rate-payer" means a person liable to pay any rate, tax or licence-fee under this Act;] [Clause (25A) inserted by W.B. Act 29 of 1990.](25AA)[ "recognised political party" means a National party or a State party recognised as such by the Election Commission of India by notification for the time being in force;] [Clause (25AA) inserted by W.B. Act 11 of 1999.](26)"regulation" means a regulation made by the Corporation under this Act;(26A)[ "rubbish" means any dust, ashes, broken bricks, mortar, broken glass or refuse of any kind which is not an offensive matter;] [Clause (26A) inserted by W.B. Act 29 of 1990.](27)"rules" means rules made by the State Government under this Act;(27A)[ "service privy" means a fixed privy which is cleansed by hand, but does not include a movable commode;] [Clauses (27A) and (27B) inserted by W.B. Act 29 of 1990.](27B)[ "service urinal" means a fixed urinal which is cleansed by hand;] [Clauses (27A) and (27B) inserted by W.B. Act 29 of 1990.](28)"slaughter-house" means any place used for the slaughter of cattle, sheep, goats, kids or pigs for the purpose of selling the flesh thereof as meat;(28A)[ "State Election Commission" means the West Bengal State Election Commission referred to in sub-section (1) of section 3 of the West Bengal State Election Commission Act, 1994;] [Clause (28A) inserted by W.B. Act 36 of 1994.][[(28AA) "State Government" means the Government of the State of West Bengal in the Department of Urban Development and Municipal Affairs;] [Inserted by Act No. 15 of 2015, dated 24.7.2015.]] [Clause (24A) inserted by W.B. Act 29 of 1990.](29)"street alignment" means the line dividing the land comprised in and forming part of a street from the adjoining land;(29A)[ "Urban Development Sub-Committee" means the Urban Development Sub-Committee constituted under sub-section (4) of section 10 of the West Bengal District Planning Committee Act, 1994;] [Clause (29A) inserted by W.B. Act 11 of 1999.](30)"year" means a financial year beginning on the first day of April.

## **Part II – Constitution And Government**

### **Chapter II**

### **The Municipal Authorities**



### **3. The municipal authorities.**

- The following shall be the municipal authorities for the purposes of carrying out the provisions of the Act, namely :-(a)the Corporation,(b)the Mayor-in-Council, and(c)the Mayor.

### **4. The Corporation.**

(1)With effect from such date as the State Government may, by notification, appoint, there shall be a Corporation charged with the municipal government of Howrah, to be known as the Howrah Municipal Corporation.(2)The Corporation shall be a body corporate with perpetual succession and a common seal, and may by its name sue and be sued.(3)All properties, along with all rights therein of whatever nature, used, enjoyed or possessed by the Commissioners of the Howrah Municipality constituted under the Bengal Municipal Act, 1932, or by any Gram Panchayat or Panchayat Samiti constituted under the West Bengal Panchayat Act, 1973, as the case may be, included within Howrah immediately before the date of constitution of the Corporation, shall, on and from that date vest in the Corporation.(4)All rights, liabilities and obligations of the Commissioners and the Gram Panchayats or Panchayat Samitis referred to in sub-section (3) subsisting immediately before the date of constitution of the Corporation, in relation to any matter provided for in this Act, shall be enforceable by or against the Corporation.(5)Subject to the provisions of this Act, the Corporation shall be entitled to acquire, hold and dispose of property.

### **5. Constitution of the Corporation.**

- [(1) The Corporation shall consist of the following members, namely :-(a)[sixty-six] elected Councillors, and(b)such persons having special knowledge or experience in municipal administration as the State Government may nominate from time to time:Provided that such persons shall not have the right to vote in the meetings of the Corporation.] [[Sub-section (1) substituted by W.B. Act 36 of 1994, which was earlier as under :-(1) The Corporation shall consist of the following members, namely :-(a)fifty elected Councillors,(b)two Councillors of whom -(i)one shall be the Chief Executive Officer of the Calcutta Metropolitan Development Authority, constituted under the Calcutta Metropolitan Development Authority Act, 1972, ex officio, and(ii)the other shall be the Chairman of the Board of Trustees for the Improvement of Howrah, constituted or reconstituted under the Howrah Improvement Act, 1956, or, when the Board is superseded under section 184 of that Act, an officer deemed to be employed by the Calcutta Metropolitan Development Authority under clause (f) of sub-section (1) of section 184A of that Act, read with sub-section (1) of section 17 of the West Bengal Town and Country (Planning and Development) Act, 1979 (hereinafter referred to as the Metropolitan Authority), who shall be nominated by the Metropolitan Authority and shall hold office as Councillor from the date of his nomination as Councillor till the reconstitution of the Board, ex officio, and(c)three Aldermen to be elected by the Councillors referred to in clause (a).'.]](2)The [sixty-six] [Substituted 'fifty' by Notification Act No. 24 of 2015, dated 23.11.2015.] Councillors referred to in clause (a) of sub-section (1) shall be elected by the constituencies, each constituency electing one Councillor, and for this purpose each ward of the Corporation described in Schedule II shall constitute a constituency.[\* \* \* \* \*] [[Sub-section (3) omitted by W.B. Act 36 of 1994, which was as under :-(3) The three Aldermen referred to in clause

(c) of sub-section (1) shall be elected in such manner as may be prescribed.']]

## **5A. [ Oath of allegiance to be taken by Councillors. [Section 5A inserted by W.B. Act 11 of 1999.]**

(1)Notwithstanding anything contained in the Indian Oaths Act, 1873, every person who is elected to be a Councillor shall, before taking his seat, make and subscribe before an officer appointed by the State Government an oath or affirmation of his allegiance to the Constitution of India in the following form :-"I, A.B., having been elected a Councillor of the Corporation, do swear in the name of God (or solemnly affirm) that I will bear true faith and allegiance to be Constitution of India as by law established and that I will faithfully discharge the duties upon which I am about to enter".(2)Any person who, having been elected a Councillor fails to make and subscribe, within three months of the date on which his term of office commences, the oath or affirmation under sub-section '(1), shall cease to hold his office and his seat shall be deemed to have become vacant:Provided that the State Government may, for reasons to be recorded in writing, extend in each case or class of cases the above period of three months by such period as it thinks fit.(3)Any Councillor nominated by the Mayor as the Deputy Mayor or a member of the Mayor-in-Council under sub-section (2) of section 6, shall assume office forthwith after taking the oath of secrecy before the Mayor in the following form :-"I, A.B., do swear in the name of God/solemnly affirm that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as Deputy Mayor/a Member of the Mayor-in-Council except as may be required for the due discharge of my duties as such Deputy Mayor/Member of the Mayor-in-Council.".] [Clauses (14B) and (14C), which inserted by W.B. Act 29 of 1990, were renumbered as clauses (14E) and (14F) and after so renumbering clause (14G) inserted by W.B. Act 11 of 1999.]

## **6. Constitution of Mayor-in-Council.**

(1)There shall be a Mayor-in-Council consisting of the Mayor, the Deputy Mayor and such number of other elected members of the Corporation, [ \* \* \* ] [Omitted 'not exceeding ten' by Act No. 24 of 2015, dated 23.11.2015.], as the State Government may from time to time determine.(2)The Deputy Mayor and other elected members referred to in sub-section (1) shall be nominated by the Mayor [within a period of thirty days from the date of his entering into office:] [Words substituted for the words 'as soon as possible after he assumes office.' by W.B. Act 6 of 2001.][provided that the State Government may, on an application by the Mayor and for reasons to be recorded in writing, extend the period as aforesaid not exceeding thirty days, as the State Government may think fit] [Proviso inserted by W.B. Act 6 of 2001.].(3)Any casual vacancy in the office of the Deputy Mayor or other member referred to in sub-section (1) by reason of death, resignation, removal or otherwise shall be filled up by the Mayor:Provided that no act or proceedings of the Mayor-in-Council shall be called in question or shall become invalid merely by reason of any vacancy in the office of the Deputy Mayor or other members referred to in sub-section (1).(4)The manner of transaction of business of the Mayor-in-Council shall be such as may be determined by the Corporation by regulation.

## **7. Term of office of the member of Mayor-in-Council.**

- A member of the Mayor-in-Council other than the Mayor shall hold office from the date of his nomination to the Mayor-in-Council until -(a)he ceases to be a member of the Corporation, or(b)he resigns his office by writing under his hand addressed to the Mayor in which case the resignation shall take effect from the date of its acceptance, or(c)he is removed from office by a written order of the Mayor, or(d)[ a newly elected Mayor enters upon his office in the case of any casual vacancy in the office of the Mayor caused by death, resignation, removal or otherwise.] [[Clause (d) substituted by W.B. Act 6 of 2001, which was earlier as under :-(d) the Mayor ceases to hold office, or'.]][\* \* \* \* \*] [[Clause (e) omitted by W.B. Act 6 of 2001, which was as under :-(e) a newly elected Mayor in the event of the death of a Mayor enters upon his office.'.]]

## **8. Election of Mayor and Chairman.**

- The elected members of the Corporation shall elect from amongst themselves, -(a)at the first meeting of the Corporation after a general election, - (i) one member to be the Mayor, and (ii) one member to be the Chairman, and(b)so often as a vacancy in the office of the Mayor or the Chairman, as the case may be, occurs by reason of death, resignation, removal or otherwise and within one month of the occurrence of such vacancy, one member to be the Mayor or the Chairman, as the case may be, who shall assume office forthwith after taking such oath of secrecy as may be prescribed.

## **9. Term of office of Mayor or Chairman.**

(1)A Mayor or a Chairman, as the case may be, -(a)shall cease to hold office as such forthwith if he ceases to be a member of the Corporation;(b)may, at any time, by giving notice in writing to the Corporation, resign his office and such resignation shall take effect from such date as may be specified in the notice or, if no such date is specified, from the date of its receipt by the Corporation;(c)may be removed from office by a resolution carried by a majority of the total number of elected members of the Corporation at a special meeting of the Corporation called for this purpose upon a requisition made in writing by not less than one-third of the elected members of the Corporation:Provided that no such resolution shall be moved before the expiry of six months from the date of assumption of office by a Mayor or a Chairman, as the case may be:Provided further that if such resolution is not carried by a majority of the total number of elected members of the Corporation, no further resolution for the removal of the Mayor or the Chairman, as the case may be, shall be moved before the expiry of a period of six months from the date on which the former resolution was moved.[\* \* \* \* \*] [[Sub-section (2) omitted by W.B. Act 6 of 2001. which was as under :-(2) Notwithstanding the provisions of sub-section (1), except when an order of dissolution has been made under section 53, the Mayor or the Chairman, as the case may be, whose office becomes vacant by reason of the provisions of sub-section (1) shall continue to hold office as such until his successor, elected under the provisions of this chapter, enters upon his office.']]

## **10. Municipal Accounts Committee.**

(1)The Corporation shall, at its first meeting in each year or [in its next meeting which shall be held within a period of thirty days from the date of its first meeting in that year,] [Words substituted for the words 'as soon as may be at any meeting subsequent thereto,' by W.B. Act 6 of 2001.] constitute a Municipal Accounts Committee:[provided that the State Government may, on an application by the Mayor and for reasons to be recorded in writing, extend the period as aforesaid by such period not exceeding thirty days as the State Government may think fit] [Proviso inserted by W.B. Act 6 of 2001.].(2)The Municipal Accounts Committee shall consist of -(a)such number of persons, not being less than three and more than five, as the Corporation may determine, to be elected by the members of the Corporation from amongst themselves in accordance with the system of proportional representation by means of the single transferable vote by secret ballot, the members of the Mayor-in-Council not being eligible for election; and(b)such number of persons, not being more than two and not being members or officers or other employees of the Corporation, having knowledge and experience in financial matters, as may be nominated by the Mayor-in-Council.(3)The members of the Municipal Accounts Committee shall elect from amongst themselves one member to be its Chairman.(4)Subject to the other provisions of this Act, the members of the Municipal Accounts Committee shall hold office till a new committee is constituted.(5)Subject to the provisions of this Act and the rules and the regulations made thereunder, it shall be the duty of the Municipal Accounts Committee -(a)to examine the accounts of the Corporation showing the appropriation of sums granted by the Corporation for its expenditure and the annual financial accounts of the Corporation;(b)to examine and scrutinise the report on the accounts of the Corporation by the auditors appointed under section 77 and to satisfy itself that the monies shown in the accounts as having been disbursed were available for, and applicable to, the services or purposes to which they have been applied and that the expenditure was incurred in accordance with the authority governing the same;(c)to submit a report to the Corporation every year and from time to time on such examination and scrutiny;(d)to consider the report of the auditor in cases where the Corporation requires him to conduct a special audit of any receipt or expenditure of the Corporation or to examine the accounts of stores and stocks of the Corporation; and(e)to discharge such other functions as may be prescribed.(6)The Municipal Accounts Committee may call for any book or document relating to the accounts of the Corporation under examination and may send for such officers of the Corporation as it may consider necessary for explaining any matter in connection with such examination.(7)The manner of transaction of business of the Municipal Accounts Committee shall be such as may be determined by the Corporation by regulations:Provided that the persons nominated under clause (b) of sub-section (2) shall have no right of voting at the meeting of the Municipal Accounts Committee.

## **11. Borough Committee.**

(1)The Corporation shall, at its first meeting after the election of members thereto or as soon as may be thereafter, group the wards of the Corporation mentioned in Schedule II into [such number of boroughs as may be determined by the State Government] [Substituted 'at least seven boroughs' by Act No. 24 of 2015, dated 23.11.2015.] so that each borough consists of [at least seven contiguous wards] [Substituted by Act No. 7 of 2014, dated 11.4.2014.], and constitute a Borough Committee for

each borough.(2)Each Borough Committee shall consist of the Councillors [\* \* \* \* \*] [Words 'other than the members of the Mayor-in-Council,' omitted by W.B. Act 36 of 1994.] elected from the wards constituting the Borough.(3)A member of the Borough Committee representing a constituent ward shall hold office till he ceases to be the Councillor representing such ward.(4)The members of each Borough Committee shall elect from amongst themselves one member to be its Chairmen [who shall not be a member of the Mayor-in-Council or the Chairman of the Corporation] [Words inserted by W.B. Act 36 of 1994.](5)The Chairman may at any time resign his office by giving notice in writing to the Mayor and the resignation shall take effect from the date of its acceptance by the Mayor.(6)A Borough Committee shall, subject to the general supervision and control of the Mayor-in-Council, discharge, within the local limits of the borough, the functions of the Corporation relating to collection and removal of garbage, house connections for water supply and sewerage, removal of accumulated water on streets and public places due to rain or any other causes, health immunization services, improvement of bustee and such other functions as the Corporation may require it to discharge or as may be specified by regulations, and the officers and employees of the Corporation working within the local limits of the borough shall carry out the directions of the Borough Committee given in this behalf.(7)The manner of transaction of business of the Borough Committee shall be such as may be determined by the Corporation by regulations.

#### **11A. [ Ward Committee. [Section 11A inserted by W.B. Act 36 of 1994.]**

(1)Each ward of the Corporation shall have a Ward Committee.(2)The composition and functions of the Wards Committee shall be such as [may be prescribed.](3)The Councillor elected from a ward shall be the Chairperson of the Ward Committee for that ward.]

#### **12. Remuneration and facilities of Mayor, Chairman, Deputy Mayor, members of the Mayor-in-Council [, Leader of the Opposition] [Words inserted by W.B. Act 11 of 1999.] and members of Committees.**

- The Mayor, the Chairman, the Deputy Mayor, the members of the Mayor-in-Council [, the Leader of the Opposition] [Words inserted by W.B. Act 11 of 1999.] and the members of the Committee constituted in accordance with the provisions of this Chapter [, except the Ward Committee constituted under section 11A,] [Words, figures and letter inserted by W.B. Act 11 of 1999.] shall be given such remuneration and facilities as may be prescribed.

### **Chapter III**

#### **A. Officers and other employees of the Corporation**

#### **13. Officers of the Corporation.**

(1)The Corporation shall have the following officers, namely :-(a)the Commissioner,(b)the Controller of Finances,(c)the Chief Auditor,(d)the Chief Engineer,(e)the Chief Architect,(f)the Health Officer, and(g)the Secretary.(2)The Commissioner, the Controller of Finances and the Chief

Auditor shall be appointed -(a)by the State Government [\*\*\*] [Omitted 'in consultation with the Mayor-in-Council' by Act No. 33 of 2017, dated 15.9.2017.], by notification, from amongst persons who are or have been in the service of the Government, or(b)if so directed by the State Government, by the Mayor-in-Council in consultation with the State Public Service Commission :Provided that the appointment of officers under clause (a) shall be on such terms and conditions and for such period, not exceeding five years in the first instance, as the State Government may determine :Provided further that the State Government may, [\*\*\*] [Omitted 'in consultation with the Mayor-in-Council,' by Act No. 33 of 2017, dated 15.9.2017.], extend the period from time to time, so, however, that the total period of extension does not exceed five years.(3)The other officers referred to in clauses (d), (e), (f) and (g) of sub-section (1) shall be appointed by the Mayor-in-Council in consultation with the State Public Service Commission.(4)The method of, and the qualifications required for, recruitment, and the terms and conditions of service including discipline, control and conduct, of the officers appointed by the Mayor-in-Council shall be such as may be prescribed.(5)Notwithstanding anything contained in the foregoing provisions of this section, the State Government may, at any time in the case of any officer appointed under clause (a) of sub-section (2) as the Commissioner or as the Controller of Finances or as the Chief Auditor, terminate his appointment as such :Provided that if, in the case of any such officer, the Mayor-in-Council so decides, the State Government shall terminate the appointment of such officer.

#### **14. Salary and other conditions of service of Commissioner and other officers appointed by the State Government.**

(1)The Commissioner, the Controller of Finances and the Chief Auditor shall be paid out of the Municipal Fund such salaries and allowances as may, from time to time, be determined by the State Government :[provided that if any officer referred to in this sub-section is an officer in the service of the State Government, the Corporation shall make such contribution towards his salaries and allowances as may be required by or under the conditions of his service under the State Government] [Provisos inserted by W.B. Act 11 of 1999.] :[Provided further that the Mayor-in-Council may, with the prior approval of the State Government, sanction remuneration to any officer referred to in this sub-section in addition to the salaries and allowances referred to in this sub-section] [Provisos inserted by W.B. Act 11 of 1999.](2)If any of the officers referred to in sub-section (1) is in the service of Government, the Corporation shall make such contribution towards his passages, leave allowances, pension and provident fund as may be required by or under the conditions of his service under Government or the terms and conditions of his service under the Corporation, as the case may be, to be paid by or for him.(3)If any of the officers referred to in sub-section (1) is not an officer in the service of Government, his leave allowances, retirement benefits and contribution to provident fund shall be such as may be prescribed :Provided that -(a)the amount of leave and leave allowances or retirement benefits shall in no case, except with the special sanction of the State Government, exceed the amount admissible to Government servants of equivalent rank; and(b)the conditions of grant of such leave and the conditions or retirement shall in no case, except with the special sanction of the State Government, be more favourable than those for the time being applicable to such Government servants.

## **15. Casual vacancies in the office of Commissioner, Controller of Finances and Chief Auditor.**

- If any vacancy occurs in the office of any of the officers referred to in clause (a) of sub-section (2) of section 13 by reason of death, resignation, removal or otherwise, the State Government may appoint another person to officiate in his place for a period not exceeding six months.

## **16. Establishment of the Corporation.**

(1)The posts of officers and employees of the Corporation, other than those referred to in clauses (a) to (g) of sub-section (1) of section 13, shall constitute the establishment of the Corporation.(2)The Corporation shall, by regulation, classify the posts of officers and employees constituting the establishment of the Corporation into such categories as it may consider necessary and shall maintain a schedule of posts indicating the designation, grade and number of sanctioned posts within such category.(3)The Mayor-in-Council shall consider any proposal for revision in the schedule of posts and place the same with its recommendation, if any, before the Corporation for approval before the presentation of the budget estimate to the Corporation by the Mayor:Provided that no upward revision of the size of the establishment of the Corporation shall be made without the prior sanction of the State Government if the number of posts to be created in a year is more than one per cent, of the total number of posts comprised in the establishment:Provided further that no post carrying a monthly salary of more than one thousand rupees or a salary rising by periodical increments to more than one thousand rupees shall be created without the sanction of the State Government.(4)[ Notwithstanding anything contained in the foregoing provisions of this section or elsewhere in this Act, and subject to the provisions of sub-section (2), the Corporation may, by resolution, decide to engage, on contract basis with the prior approval of the State Government, officers and other employees of the Corporation against such posts of officers and other employees as may be created under this section:] [Sub-section (4) inserted by W.B. Act 6 of 2001.]Provided that the remuneration for, and the other terms and conditions of, such engagement shall be such as the State Government may approve.

## **17. Appointment.**

(1)The method of, and the qualifications required for, recruitment to posts of different categories constituting the establishment of the Corporation shall be such as may be prescribed.(2)Subject to provisions of this Act, appointment to all the posts of officers and employees constituting the establishment of the Corporation shall be made by the Commissioner with the approval of the Mayor-in-Council.

## **17A. [ Compulsory retirement of officers and employees of Corporation. [Section 17A inserted by W.B. Act 17 of 1995.]**

(1)Notwithstanding anything contained in this chapter or elsewhere in this Act or the rules made thereunder, an officer or other employee of the Corporation shall retire from service compulsorily

with effect from the afternoon of the last day of the month in which he attains the age of sixty years.(2)No officer or other employee of the Corporation shall be reemployed after retirement in any post of the Corporation without the prior sanction of the State Government.]

## **18. Terms and conditions of service of officers and employees.**

- The Corporation may, by regulation, provide for the terms and conditions of service including discipline, control and conduct of officers and other employees constituting the establishment of the Corporation.B. Municipal Service Commission

## **19. Constitution of Municipal Service Commission.**

(1)The Corporation [may] [Word substituted for the words 'shall, as soon as may be, after the commencement of this Act,' by W.B. Act 8 of 1989.] constitute a Municipal Service Commission to be known as the Howrah Municipal Service Commission consisting of -(a)a Chairman, and(b)two other members.(2)The Chairman and one of the other members shall be nominated by the Mayor-in-Council and one member shall be nominated by the State Government.(3)The Municipal Service Commission shall perform such duties and in such manner as may be prescribed.(4)The State Government shall also prescribe -(a)the term of office, salaries, allowances (if any) and conditions of service, of the Chairman and other members of the Municipal Service Commission,(b)the number of officers and other employees of the Municipal Service Commission and their salaries and allowances, and(c)the terms and conditions of service including discipline, control and conduct of officers and other employees of the Municipal Service Commission.(5)[Notwithstanding the foregoing provisions of this section, the Municipal Service Commission constituted under sub-section (1) of section 26 of the Calcutta Municipal Corporation Act, 1980, shall, by virtue of sub-section (5A) of section 26 of the said Act, select such personnel for the Corporation as may be determined by the State Government by notification under sub-section (5A) of section 26 of the said Act and it shall be binding on the Corporation to appoint the personnel selected by the said Commission.] [Sub-section (5) inserted by W.B. Act 8 of 1989.]

## **20. Payment of salaries and allowances of the Chairman and other members, officers and employees of the Municipal Service Commission.**

- The salaries and allowances, if any, of the Chairman and other members of the Municipal Service Commission and the officers, and other employees thereof shall be paid from the Municipal Fund:[Provided that any amount of contribution payable by the Corporation under sub-section (2) of section 27 of the Calcutta Municipal Corporation Act, 1980, shall, in accordance with the provisions of sub-section (2) of the said section, be credited by the Corporation to the Municipal Fund of the Calcutta Municipal Corporation] [Proviso added by W.B. Act 8 of 1989.].C. Powers and functions of the Municipal Authorities and the Officers of the Corporation



## **21. Powers of the Corporation.**

- Subject to the provisions of this Act and the rules and the regulations made thereunder, the municipal government of Howrah shall vest in the Corporation.

## **22. Powers and functions of the Mayor-in-Council.**

(1) Subject to the provisions of this Act and the rules and the regulations made thereunder, the executive power of the Corporation shall be exercised by the Mayor-in-Council. (2) All executive actions of the Mayor-in-Council shall be expressed to be taken in the name of the Corporation.

## **23. Powers and functions of the Mayor.**

(1) The Mayor shall exercise such powers and discharge such functions as are conferred on him by or under this Act. (2) The Mayor shall preside over a meeting of the Mayor-in-Council which shall meet at such place and at such time as the Mayor may direct. (3) The matters to be discussed at a meeting of the Mayor-in-Council shall be prepared under the direction of the Mayor and shall be circulated to the members of the Mayor-in-Council in such manner as the Mayor may determine. (4) The Mayor shall allot among the members of the Mayor-in-Council such business of the Corporation and in such manner as he thinks fit. (5) The Mayor may, if he is of opinion that immediate execution of any work (which ordinarily requires the approval of the Corporation or the Mayor-in-Council) is necessary, direct the execution of such work: Provided that the Mayor shall report forthwith to the Corporation or the Mayor-in-Council, as the case may be, the action taken under this sub-section and the reasons therefor.

## **24. [ The Deputy Mayor to act as Mayor or Chairman or to discharge the functions of Mayor or Chairman during casual vacancy in the office, or during the absence, of Mayor or Chairman. [[Section 24 substituted by W.B. Act 6 of 2001, which was earlier as under :-**

'24. The Deputy Mayor to act as Mayor or to discharge his functions during casual vacancy in the office, or during the absence, of Mayor. - (1) In the events of the occurrence of any vacancy In the office of the Mayor by reason of his death, the Deputy Mayor shall act as Mayor until the date on which a new Mayor elected in accordance with the provisions of this Act to fill such vacancy enters upon his office. (2) When the Mayor is unable to discharge his functions owing to absence, illness or any other cause, the Deputy Mayor shall discharge his functions until the date on which the Mayor resumes his duties. (3) Subject to the other provisions of this Act, the Deputy Mayor shall, while acting as, or discharging the functions of, the Mayor under this section, have all the powers of the Mayor.' ]](1) In the events of the occurrence of any vacancy in the office of the Mayor and/or the Chairman, as the case may be, by reason of his death, resignation, removal or otherwise, the Deputy Mayor shall act as the Mayor and/ or the Chairman, as the case may be, until the date on which a new Mayor and/or a Chairman, as the case may be, elected in accordance with the provisions of this Act to fill such vacancy, enters upon his office. (2) When the Mayor and/or the Chairman, as the case

may be, is unable to discharge the functions of the Mayor and/or the Chairman, as the case may be, owing to absence, illness or any other cause, the Deputy Mayor shall discharge his functions until the date on which the Mayor and/or the Chairman, as the case may be, resumes his duties.(3)Subject to the other provisions of this Act, the Deputy Mayor shall, while acting as, or discharging the functions of, the Mayor and/or the Chairman under this section, have all the powers of the Mayor and/or the Chairman, as the case may be.]

## **25. Powers and functions of the Commissioner.**

- [(1) The Commissioner shall be the principal executive officer of the Corporation and shall, subject to the supervision and control of the Mayor, -(a)exercise the powers and perform the functions specifically conferred or imposed on him by or under this Act or by any other law for the time being in force;(b)assign the duties, and exercise supervision and control over the acts and proceedings, of all officers and employees of the Corporation [\* \* \* \*];(c)shall be responsible for the custody of all records other than papers and documents connected with the proceedings of the Corporation and the Mayor-in-Council and the Accounts Committee and shall preserve the same in such manner and for such period as may be determined by regulations;(d)shall be responsible for the preparation of the annual report on the working of the Corporation and such report shall be prepared as soon as may be after the first day of April each year and not later than such date as may be fixed by the State Government and shall be placed before the Corporation for consideration before the same is forwarded to the State Government.](2)[ All officers and employees of the Corporation shall be subordinate to the Commissioner.] [Sub-section (2) inserted by W.B. Act 17 of 1995.]

## **26. Powers and functions of the Secretary.**

(1)The Secretary shall be Secretary to the Corporation and the Accounts Committee and shall exercise such powers and discharge such functions as are conferred on him by or under this Act or as may be assigned to him by the Commissioner.(2)The Secretary shall be responsible for the custody of all papers and documents connected with the proceedings of the Corporation and the Accounts Committee and shall preserve the same in such manner and for such period as may be determined by regulations.

## **27. Financial power of the Corporation, Mayor-in-Council and Commissioner.**

- The financial power of the Corporation or the Mayor-in-Council or the Commissioner shall be such as may be prescribed.

## **28. Delegation of powers and functions.**

(1)The Corporation may by resolution delegate, subject to such conditions as may be specified in the resolution, any of its powers or functions to the Mayor-in-Council.(2)The Mayor-in-Council may by order delegate, subject to such conditions as may be specified in the order, any of its powers or functions to the Mayor or to the Commissioner.(3)Subject to such standing orders as may be made

by the Mayor-in-Council in this behalf, -(a)the Mayor may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to the Deputy Mayor or to the Commissioner;(b)the Commissioner may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to any other officer or any employee of the Corporation; and(c)any officer of the Corporation other than the Commissioner may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to any other officer subordinate to him.(4)Notwithstanding anything contained in this section, the Mayor-in-Council, the Mayor, the Commissioner, or the other Officer referred to in clause (c) of sub-section (3) shall not delegate -(a)any of its or his powers or functions delegated to it or him under this section, or(b)such of its or his powers or functions as may be prescribed.

## **29. Doubts as to powers or functions of municipal authorities.**

- If any doubt arises as to whether any particular power or function appertains to any municipal authority or the Commissioner, the Mayor shall refer the matter to the State Government and the decision thereon of the State Government shall be final.

## **Chapter IV**

### **Election of Councillors [\* \* \* \*] [Words 'and Aldermen' omitted by W.B. Act 36 of 1994.]**

#### **30. [ Election to Corporation.**

- The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Corporation shall vest in the State Election Commission.] [Section 25 renumbered as sub-section (1) of that section by W.B. Act 17 of 1995.]

#### **31. to 34.**

[\* \* \* \* \*]

Sections 31 to 34 omitted by W.B. Act 36 of 1994. The sections were as under :-"31. Disqualification for registration in electoral roll.- (1) A person shall be disqualified for registration in the electoral roll if he -(a) is not a citizen of India, or(b) is of unsound mind and stands so declared by a competent court, or(c) is for the time being disqualified from voting under the provisions of this Act or any other law relating to corrupt practices and other offences in connection with elections.(2) The name of any person who becomes so disqualified after registration shall forthwith be struck off the electoral roll:Provided that the name of any person struck off by reason of a disqualification under clause (c) of sub-section (1) shall forthwith be restored if such disqualification is, during the period such roll is in force, removed under any law authorising such removal.32. Bar of registration of more than once.- No person shall be entitled to be registered in the electoral roll for more than one constituency or more than once in the electoral roll of any constituency.33. Authority for

preparation and revision of electoral roll.- (1) The State Government shall, by notification, and on such terms and conditions as it thinks fit, appoint an election authority and such number of assistant election authorities as may be necessary for the preparation, publication, revision, correction and maintenance of the electoral roll and for holding of elections under this Act.(2) The election authority may appoint such staff for such period and on such pay as the State Government may sanction.(3) The salary of the election authority, the assistant election authorities and the staff appointed under sub-section (2) and all other expenses relating to the establishment of such authority or authorities shall be paid out of the Municipal Fund.34. Conditions for registration.- Subject to other provisions of this Act. every person, who -(a) is not less than eighteen years of age on the qualifying date, and(b) is ordinarily resident in Howrah, shall be entitled to be registered in the electoral roll of Howrah.Explanation.- For the purposes of this Chapter, the expression "qualifying date", in relation to the preparation or revision of an electoral roll, shall mean the first day of such month of the year in which it is so prepared or revised as may be specified by the State Government by notification or, where the electoral roll for election of members to the West Bengal Legislative Assembly is adopted under the proviso to section 30 as the electoral roll for election of Councillors to the Corporation, the qualifying date on the basis of which the electoral roll for election of members to the West Bengal Legislative Assembly was prepared, as the case may be."

## 35. and 36.

[\* \* \* \* \*]

Sections 35 and 36 omitted by W.B. Act 36 of 1994. The sections were as under :-"35. Meaning ordinarily resident.- (1) A person shall be deemed to be ordinarily resident in Howrah If he generally resides in Howrah for a period of not less than one hundred and eighty-five days in a period of twelve months preceding the qualifying date :Provided that -(a) a person shall not be deemed to be ordinarily resident in Howrah on the ground only that he owns, or is in possession of, a dwelling house therein; or(b) a person, who is a patient in any establishment maintained wholly or mainly for the reception and treatment of persons suffering from mental diseases or who is detained in prison or other legal custody at any place, shall not by reason thereof be deemed to be ordinarily resident therein.Explanation.- A person shall be deemed to "reside" in any dwelling house or hut which or some portion of which he sometimes, although not uninterruptedly uses as a sleeping apartment, and such person shall not be deemed to have ceased to "reside" therein merely because he is absent from it or has elsewhere another dwelling house or hut in which he resides. if there is the liberty of returning to it or if there is no abandonment of the Intention of returning to it at any time.(2) If in any case a question arises as to whether a person is ordinarily resident in Howrah at any relevant time the question shall be determined with reference to all the facts of the case and to such rules as may be made in this behalf by the State Government.36. Preparation, revision and correction of electoral roll.- (1) The electoral roll for Howrah shall be prepared by the election authority in the prescribed manner by reference to the qualifying date and shall come into force immediately upon its final publication in accordance with the rules made by the State Government.(2) The electoral roll shall be prepared separately for each constituency, there being several parts for different areas within each constituency.(3) The electoral roll shall, unless otherwise directed by the State Government for reasons to be recorded in writing, be revised -(i) before each general election to the Corporation, and(ii) before each bye-election to fill a casual

vacancy.(4) If the election authority, on an application made to it or of its own motion, is satisfied after such enquiry as it thinks fit that any entry in the electoral roll is or has been erroneous or defective in any particular, the election authority shall, subject to such general or special directions, if any, as may be given by the State Government in this behalf, correct the entry.(5)

Notwithstanding anything contained elsewhere in this Act, every person whose name is Included in such part of the electoral roll for the time being in force for election of members to the West Bengal Legislative Assembly as is adopted under the proviso to section 30 as the electoral roll for election of Councillors to the Corporation and as relates to the area comprising a constituency for election of a Councillor to the Corporation shall, so long as the electoral roll so adopted remains in force, be entitled, subject to the provisions of this Act to vote at an election of a Councillor from that constituency:Provided that no such person shall vote at an election of Councillors, if he -(a) has been adjudged by a competent court to be of unsound mind, or(b) has voluntarily acquired the citizenship of a foreign State, or(c) has been convicted of an offence under Chapter IXA of the Indian Penal Code punishable with imprisonment, or has been found In a proceeding by the Court to have committed a corrupt practice within the meaning of this Act."

### **37. to 39.**

[\* \* \* \* \*] [[Sections 37 to 39 omitted by W.B. Act 36 of 1994. Those sections were as under :-'37. Appeal. - An appeal by any person aggrieved by any entry in, or omission from, the electoral roll or by any order or decision of the election authority shall, in accordance with such procedure as may be prescribed, lie to such appellate authority as the State Government may by notification, appoint :Provided that nothing in this section shall apply to any entry In, or omission from, the electoral roll for the time being in force for election of members to the West Bengal Legislative Assembly which has been adopted under the proviso to section 30 as the electoral roll for election of Councillors to the Corporation.

### **38. Bar to jurisdiction of civil courts. - No civil court shall have jurisdiction -**

(a)to entertain or adjudicate upon any question whether any person is or is not entitled to be registered in the electoral roll for Howrah, or(b)to question the legality of any action taken by or on behalf of the election authority under this Act.

### **39. General disqualifications for being elected Councillor or Alderman. - A person shall not be qualified for being elected a Councillor or Alderman, if he -**

(a)is not entitled to vote at the election for any constituency of the Corporation; or(b)Is under twenty-one years of age; or(c)Is officer or employee of the Corporation; or(d)has any share or interest, direct or indirect, in any contract or employment with, by or on behalf of, the Corporation: or(e)has not paid any sum certified by the auditors to be due from him.'.]

**40. [ Term of office of Councillors. [[Section 40 substituted by W.B. Act 6 of 2001, which was earlier as under :-**

'40. Term of office of Councillors. - (1) Subject to the provisions of section 83 of the West Bengal Municipal Elections Act, 1994 and section 40A of this Act, a Councillor shall hold office for a term of five years from the date appointed for the first meeting of the Corporation and no longer: Provided that a Councillor elected against a casual vacancy shall hold office for the unexpired portion of the term of office of the Councillor whose place he fills.(2)A Councillor may, at any time, by giving notice in writing to the Chairman, resign his office and such resignation shall take effect from such date as may be specified, in the notice, or if no such date is specified, from the date of its receipt by the Chairman.'.] - A Councillor shall hold office for a period of five years from the date of the first meeting of the Corporation under section 45 or for the period for which the new Board referred to in the second proviso to sub-section (2) of section 53 shall continue thereunder or for the period for which a member chosen to fill a casual vacancy shall be chosen to serve under sub-section (2) of section 83 of the West Bengal Municipal Elections Act, 1994, unless -(a)the Board is dissolved earlier, or(b)he resigns his office by writing under his hand addressed to the Chairman and the resignation is accepted by the Board at a meeting in which case the resignation shall take effect from the date of its acceptance, or(c)his election is void under sub-section (1) of section 31 of the West Bengal Municipal Elections Act, 1994, or(d)the entire area of the ward from which he has been elected is withdrawn from the operation of this Act or is included in an existing Gram Panchayat, or is constituted in one or more Gram Panchayats, under sub-section (1) of section 6A of the West Bengal Panchayat Act, 1973, or(e)he is declared under section 40A to be disqualified for being a Councillor.]

**40A. [ Disqualification for being a Councillor on change of political party by the Councillor. [Section 40A inserted by W.B. Act 11 of 1999.]**

(1)Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, such competent authority for the Corporation as may be appointed by the State Government by notification in this behalf (hereinafter referred to in this section as the competent authority), may, subject to the other provisions of this section, declare, for reasons to be recorded in writing, a Councillor to be disqualified for being a Councillor thereof, if -(a)he is an elected Councillor set up by a recognised political party and has -(i)voluntarily given up his membership of such recognised political party, or(iA)[ joined another recognised political party, or(ii)exercised the voting right contrary to the manner of voting of the majority of the Councillors who are the members of such recognised political party in the Corporation, or](b)[he is an elected Councillor not set up by a recognised political party] [Words substituted for the words 'he is an elected Councillor set up by a recognised political party' by W.B. Act 6 of 2001.] and he has joined a recognised political party on the expiry of six months from the date of election :Provided that the competent authority shall not declare any Councillor to be disqualified under this section without giving to such Councillor a reasonable opportunity to represent his case and, to be heard in person:Provided further that an elected Councillor [referred to in sub-clause (iA), or sub-clause (ii), of clause (a)] [Words, figures, letters and brackets substituted for the words figures, letters and brackets 'referred

to in sub-clause (ii) of clause (a)' by W.B. Act 6 of 2001.] shall not, on the competent authority being satisfied in this behalf, be declared to be disqualified, if -(a)the action of such Councillor was taken on obtaining prior permission of, or was condoned by, such recognised political party, or(b)such Councillor claims that he and any other Councillors, who are the members, of such recognised political party, constitute in the Corporation a group representing a faction consisting of not less than one-third of the total number of Councillors set up by such recognised political party in the Corporation and that all the Councillors constituting such group have voluntarily given up their membership of such recognised political party, or(c)the former recognised political party of the Councillor merges with another recognised political party, and he claims that he and the other members of his former recognised political party -(i)have become members of such other recognised political party or of a new recognised political party formed out of merger, as the case may be, or(ii)have not accepted the merger, and from the time of such merger, he and such other Councillors constituting not less than one-third of the total number of Councillors set up by the former recognised political party in the Corporation, have opted to remain members of the former recognised political party or have formed a new recognised political party.(2)On being declared to be disqualified under sub-section (1), a Councillor shall, subject to the provisions of sub-section (12), stand removed from the Corporation from the date of such declaration.(3)As soon as may be within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, the elected Councillors set up by recognised political parties shall, by adopting a resolution, select one Councillor from amongst themselves to be the Leader and such Leader shall, within fifteen days from the date of such selection, furnish to the competent authority referred to in sub-section (1) -(i)a copy of the resolution,(ii)a signed statement containing the names, addresses and constituencies of himself and other Councillors set up by such recognised political party, and(iii)a copy of a set of rules and regulations, if any, by whatever name called, of such recognised political party :Provided that an office-bearer may also hold the office of the Leader:Provided further that the competent authority shall not refuse to accept, or to rely on, the documents furnished by the Leader merely on the ground that the resolution selecting the Leader was not adopted within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, or that the documents as aforesaid were not furnished to him within fifteen days from the date of such selection.(4)Where there is only one elected Councillor set up by a recognised political party in the Corporation, he shall furnish the documents referred to in sub-section (3) in relation to himself :Provided that in the event of any increase in the number of Councillors who are the members of such recognised political party, the provisions of sub-section (3) shall apply as if the first meeting of the Corporation was held or this section came into force, as the case may be, on the date on which such increase took place.(5)A Councillor not belonging to any recognised political party shall furnish a statement to that effect to the competent authority within one month from the date of the first meeting of the Corporation.(6)In the event of any change of the information furnished under sub-section (3), sub-section (4) or sub-section (5), the Leader or the Councillor, as the case may be, shall, as soon as may be within fifteen days from the date of such change, furnish in writing such change of information to the competent authority.(7)The Leader referred to in sub-section (3), who is a member of a recognised political party, may at any time file a petition endorsed by the General Secretary, or, if there is not General Secretary, the Secretary, of the district unit of such recognised political party to the competent authority, stating that -(a)one or

more Councillors who are the members of such recognised political party have -(i)voluntarily given up his or their membership of such recognised political party, or(iA)[ joined another recognised political party, or] [Sub-clause (iA) inserted by W.B. Act 6 of 2001.](ii)have exercised the voting right contrary to the manner of voting of the majority of the Councillors set up by such recognised political party in the Corporation, or(b)the Councillor referred to in sub-section (4) has voluntarily given up his membership of the recognised political party that set him up, or(c)the Councillor referred to in sub-section (5) has joined a recognised political party on the expiry of six months from the date of election, and that such Councillor or Councillors should be declared to be disqualified under sub-section (1) and should be removed from the Corporation.(8)Every petition referred to in sub-section (7) -(a)shall contain a concise statement of the material facts on which the petitioner relies, and(b)shall be accompanied by copies of the documentary evidence, if any, on which the petitioner relies and, where the petitioner relies on any information furnished to him by any person or persons, a statement containing the names and addresses of such person or persons and the gist of such information as furnished by such person or each of such persons.(9)On receipt of the petition referred to in sub-section (7), the competent authority shall, as soon as possible within six weeks from the date of the receipt of such petition, proceed to make an enquiry to satisfy himself, among others, as to -(a)the common decision in regard to the manner of voting to be exercised by the majority of the Councillors set up by the recognised political party, and(b)whether the Councillor or Councillors, against whom such petition is filed, exercised the voting right in a meeting of the Corporation contrary to such manner of voting.(10)For the purpose of enquiry under sub-section (9), the competent authority may summon such members of the recognised political party or other persons, and may require such signed statement from, and production of such documents and records by, the members or other persons as aforesaid, as he may deem necessary.(11)As soon as possible within eight weeks from the date of receipt of the petition referred to in sub-section (7), the competent authority shall, in consideration of the statements, documents and records before it, -(a)reject the petition, or(b)admit the petition wholly or in part and declare any member or members of such recognised political party to be disqualified under sub-section (1) for being Councillor or Councillors of the Corporation.(12)Any Councillor declared disqualified under sub-section (1) or the Leader of the recognised political party referred to in sub-section (7), if aggrieved by the decision of the competent authority, may, within thirty days from the date of the order, appeal to such authority as the State Government may appoint in this behalf and, thereupon, the authority so appointed may stay the operation of the order till the disposal of the appeal and may, after giving notice of the appeal to the competent authority, and after giving the appellant and the opposite parties an opportunity of being heard, set aside or confirm the order or declare any Councillor or Councillors to be disqualified under, and in accordance with the provisions of, sub-section (1) and, upon such declaration, the Councillor or Councillors shall stand removed from the Corporation.(13)The order passed by the authority referred to in sub-section (12) on the appeal shall be final.(14)Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, no court shall have any jurisdiction in respect of any matter arising out of a Councillor being declared to be disqualified under sub-section (1) for being a Councillor.Explanation. - For the purposes of this section, an elected Councillor shall be deemed to be set up by a recognised political party if he has contested election with the symbol reserved for such recognised political party or if he has contested election with a free symbol and joins a recognised political party and furnishes a declaration to that effect to the competent authority before



the expiry of six months from the date of election.]

#### **41.**

[\* \* \* \* \*] [[Sections 41 and 42 omitted by W.B. Act 36 of 1994. Those sections were as under :-

**41. Bar to election as Alderman. - A person shall not be qualified for being elected as an Alderman if he was a candidate for being elected as a Councillor In a general election Immediately preceding the election of Aldermen.**

**42. Procedure for holding elections. - The procedure for holding elections of the Councillors and Aldermen shall be such as may be prescribed.]]**

#### **42.**

[\* \* \* \* \*] [[Sections 41 and 42 omitted by W.B. Act 36 of 1994. Those sections were as under :-

**41. Bar to election as Alderman. - A person shall not be qualified for being elected as an Alderman if he was a candidate for being elected as a Councillor In a general election Immediately preceding the election of Aldermen.**

**42. Procedure for holding elections. - The procedure for holding elections of the Councillors and Aldermen shall be such as may be prescribed.]]**

## **Chapter V**

### **Conduct of Business**

#### **43. Nomination of a panel of presiding officers**

. - (1) The Chairman shall at the beginning of each calendar year nominate from amongst the elected members of Corporation a panel of not more than three presiding officers and specify a sequence in which any one of them may preside over the meetings of the Corporation in the absence of the Chairman.(2)A member nominated under sub-section (1) shall hold office until a new panel of presiding officers is nominated.

## **44. Meetings**

. - (1) The Corporation shall meet not less than once in every month for the transaction of business.(2)The Chairman may, whenever he thinks fit, and shall, upon a requisition in writing by not less than ten elected members of the Corporation, convene a meeting of the Corporation.(3)Any meeting may be adjourned until the next or any subsequent date, and an adjourned meeting may be further adjourned in the like manner.

## **45. First meeting of the Corporation after general election.**

(1)The first meeting of the Corporation after a general election shall be held as early as possible after the publication of the results [thereof] [Word substituted for the words 'of the election of Aldermen under the rules made under this Act' by W.B. Act 36 of 1994.] and shall be convened by the Secretary.(2)Notwithstanding anything contained in this Act the first meeting of the Corporation for the election of the Mayor and the Chairman shall be presided over by a member to be nominated by the State Government in this behalf :Provided that such member shall not himself be a candidate for such election.(3)In the case of equality of votes obtained by the candidates for election as Mayor or Chairman, the election shall be made by lot to be drawn in presence of the candidates in such manner as Presiding Officer may determine.(4)The Presiding Officer shall report to the State Government the names of the persons elected as Mayor or Chairman and the State Government shall publish such names in the Official Gazette.

## **46. Notice of meeting and list of business.**

- A list of the business to be transacted at every meeting of the Corporation except at an adjourned meeting shall be sent by the Secretary to the registered address of each member of the Corporation at least seventy-two hours before the time fixed for such meeting; and no business shall be brought before, or transacted at, any meeting other than the business of which notice has been so given :Provided that any member of the Corporation may send or deliver to the Secretary notice of any resolution so as to reach him at least [forty-eight] [Word substituted for the word 'seventy-two' by W.B. Act 17 of 1995.] hours before the time fixed for the meeting and the Secretary shall with all possible despatch take steps to circulate such resolution to every member of the Corporation in such manner as he may think fit.Explanation. - In this section, "registered address" means the address for the time being entered in the register of addresses of members of the Corporation to be maintained by the Secretary.

## **47. Quorum.**

(1)The quorum necessary for the transaction of business at a meeting of the Corporation shall be one-fourth of the total number of members of the Corporation.(2)If at any time during a meeting of the Corporation there is no quorum it shall be the duty of the Chairman or the person presiding over such meeting either to adjourn the meeting or to suspend it till there is a quorum.(3)Where a meeting has been adjourned under sub-section (2), the business which would have been brought

before such meeting if there had been a quorum, shall be brought before and may be transacted at an adjourned meeting, whether there is a quorum or not.(4)All matters required to be decided by the Corporation at a meeting shall, save as otherwise provided in this Act, be determined by a majority of the members of the Corporation present and voting at such meeting.

#### **48. Presiding officer of a meeting of the Corporation.**

(1)The Chairman or, in his absence, a member of the panel of Presiding Officers nominated under section 43 shall preside at every meeting of the Corporation:Provided that when a meeting is held to consider a motion for the removal of the Chairman, the Chairman shall not preside at such meeting.(2)In the absence of the Chairman and all members of the panel of the Presiding Officers as aforesaid from a meeting of the Corporation, the elected members present shall choose from amongst themselves one member to preside over the meeting.(3)The Chairman or the person presiding over a meeting of the Corporation shall have and exercise only a casting vote in all cases of equality of votes.

#### **49. Discussion on urgent public matters.**

(1)Any Councillor [\* \* \* \*] [Words 'or Alderman' omitted by W.B. Act 36 of 1994.] may give notice of raising discussion on a matter of urgent public importance to the Secretary specifying the matter to be raised.(2)Such notice supported by the signature of at least two other elected members shall reach the Secretary at least [forty-eight] [Word substituted for the word 'seventy-two' by W.B. Act 17 of 1995.] hours before the date on which such discussion is sought and the Secretary shall promptly place it before the Chairman or, in his absence, any member of the panel of Presiding Officers and circulate the same among the members in such manner as he may think fit.

#### **50. Questions on matters relating to administration.**

- A Councillor [\* \* \* \*] [Words 'or an Alderman' omitted by W.B. Act 36 of 1994.] may, in such manner as may be prescribed, ask the Mayor-in-Council questions on any matter relating to the administration of the Corporation on the municipal government of Howrah and all such questions shall be answered by the Mayor or any other member of Mayor-in-Council.

#### **51. Statements on matters relating to administration.**

(1)Any Councillor [\* \* \* \*] [Words 'or Alderman' omitted by W.B. Act 36 of 1994.] may ask for a statement from the Mayor-in-Council on an urgent matter relating to the administration of the Corporation on the municipal government of Howrah by giving a notice to the Secretary at least one hour before the commencement of the sitting on any day.(2)The Mayor or a member of the Mayor-in-Council may accordingly make a brief statement on the same day or fix a date for the same.

## **52. Circulation of minutes and inspection of minutes and reports of proceedings.**

- Minutes of the proceedings of each meeting of the Corporation shall be circulated to all the members of the Corporation and shall at all reasonable times be available at the office of the Corporation for inspection by any member of the Corporation, free of cost, and by any other persons on payment of such fee as the Corporation may determine.

## **Chapter VI Control**

### **53. Power of the State Government to [dissolve] [Word substituted for the word 'supersede' by W.B. Act 36 of 1994.] the Corporation.**

(1) If in the opinion of the State Government, the Corporation has shown its incompetence, or has persistently made default, in the performance of the duties or in the exercise of the functions imposed on it by or under this Act or any other law, or has exceeded or abused its powers, the State Government may, by an order published, with the reasons for making it, in the Official Gazette, declare the Corporation to be incompetent, or in default, or to have exceeded or abused its powers as the case may be, [and dissolve it for such period, not exceeding six months,] [Words substituted for the words 'and supersede it, either entirely or in respect of such functions as may be specified in the order, for such period not exceeding twelve months.' by W.B. Act 36 of 1994.] as may be specified in the order : Provided that no such order shall be made by the State Government unless -(a) a notice has been given to the Corporation specifying therein a period within which the Corporation may submit representation, if any, against the proposed order; and (b) such representation has been considered by the State Government [after giving the Corporation a reasonable opportunity of being heard] [Words inserted by W.B. Act 36 of 1994.]. (2) [Where the Corporation has been dissolved under sub-section (1), an election to constitute the Corporation shall be completed before the expiry of six months from the date of this dissolution:] [[Sub-section (2) substituted by W.B. Act 36 of 1994, which was earlier as under :-] (2) The State Government may if it considers necessary so to do, by order extend the period of supersession so, however, that the total period of supersession does not exceed eighteen months.' ]] Provided that where the period for which the dissolved Corporation would have continued is less than six months, it shall not be necessary to hold any election to constitute the Corporation for such period : Provided further that the Corporation constituted upon the dissolution thereof before the expiration of the terms of office under section 40 shall continue only for the remainder of the period for which the dissolved Corporation would have continued had it not been so dissolved.

### **54. Consequences of [dissolution] [Word substituted for the word 'supersession' by W.B. Act 36 of 1994.].**

(1)With effect from the date of an order made under section 53, -(a)all members of the Corporation, the Mayor-in-Council and any Committee of the Corporation constituted under this Act shall vacate their respective offices, [\* \* \* \*] [Words 'except in a case where the supersession is partial' omitted by W.B. Act 36 of 1994.] and(b)all the powers and the duties, which under the provisions of this Act or any rule, regulation or by-law made thereunder may be exercised or performed by the Corporation or the Mayor-in-Council or any Committee of the Corporation or the Mayor or such other powers and duties as may be specified in the order, shall be exercised or performed, subject to the direction issued by the State Government, by such person or persons as that State Government may appoint in this behalf :Provided that when the State Government appoint more than one person to exercise any powers and perform any duties, it may, by order, allocate such powers and duties among the persons so appointed in such manner as it thinks fit:Provided further that the State Government shall fix the remuneration of such person or persons and may direct that such remuneration shall in each case be paid out of the Municipal Fund.(2)For the avoidance of doubts it is hereby declared that an order of [dissolution] [Word substituted for the word 'supersession' by W.B. Act 36 of 1994.] made under section 53 shall not effect or imply in any way the dissolution of the Corporation as a body corporate.

**54A. [ Special provisions in the case of prohibitory order from court.  
[Sections 54A, 54B and 54C inserted by W.B. Act 6 of 2001.]**

- Where, by reason of any order of a court of competent jurisdiction, the Corporation is unable to exercise such powers, or to perform such duties, or to discharge such functions, as conferred or imposed on it by or under any of the provisions of this Act or the rules or regulations made thereunder, the State Government may appoint any authority, or any person or persons, to exercise the powers, or perform the duties, or discharge the functions, as the case may be, during the period of such inability in such manner, and on such conditions, as the State Government may, by order, direct.]

**54B. [ Member, officers and employees to be public servants. [Sections 54A, 54B and 54C inserted by W.B. Act 6 of 2001.]**

- All the members, officers and other employees of the Corporation shall, while acting, or purporting to act, in pursuance of, or in exercise of any power conferred by or under, any of the provisions of this Act or the rules or the regulations made thereunder, to be public servants within the meaning of section 21 of the Indian Penal Code.]

**54C. [ State Government to place officers and employees at the disposal of the Corporation.**

(1)Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, -(a)upon the issue of any direction to the Corporation to exercise any power or to perform any function or to discharge any duty, or(b)upon the transfer to the Corporation of any function, or control and management of any property,under any of the provisions of this Act, the

State Government shall, subject to such conditions as it may deem fit to impose, place at the disposal of the Corporation the services of such officers and other employees as may be necessary to enable it to exercise such power or perform such function or discharge such duty, as the case may be.(2)The officers and other employees, whose services are so placed at the disposal of the Corporation, shall continue to be the officers and other employees of the State Government and their salary, allowances and other benefits shall be met from the Consolidated Fund of the State:Provided that where any disciplinary or other action is required to be taken against any such officer or other employee, the Corporation shall make a reference to the State Government for appropriate action.(3)Where any power or function or duty as conferred or imposed on the Corporation by or under any other law for the time being in force, such law shall have effect as if this section had formed a part of such law, and thereupon such law shall be deemed to have been amended accordingly.]

## **Part III – Finance**

### **Chapter VII**

### **The Municipal Fund, Budget, Loans, Accounts and Audit**

#### **55. Municipal Fund.**

(1)There shall be a Municipal Fund held by the Corporation in trust for the purposes of this Act and all moneys realised or realisable under this Act and all moneys otherwise received by the Corporation shall be credited to this fund.[\* \* \* \*] [[Sub-section (2) omitted by W.B. Act 17 of 1995. The sub-section was as under :-(2) The Municipal Fund shall be maintained in the following four accounts, namely :-(a)the Water-supply, Sewerage and Drainage Account,(b)the Road Development and Maintenance Account,(c)the Bustee Services Account, and(d)the General Account.'.]](3)[ All moneys received on account of the Municipal Fund shall forth-with be paid into a Government Treasury or into the State Bank of India or any other nationalised bank or the State Co-operative Bank to the credit of one or more accounts, and each such account shall be called the account of the Corporation to which the money belongs :Provided that the Mayor-in-Council may invest money, not required for immediate use, either in Government securities or in any other form of security which may be approved by the State Government, or in fixed deposit in the State Bank of India or in any other nationalised bank or the State Co-operative Bank or in any other form as the State Government may direct.] [[Sub-section 3 substituted by W.B. Act 17 of 1995, which was earlier as under :-(3) All moneys payable to the Municipal Fund in the different accounts referred to in sub-section (2) shall forthwith be paid into the State Bank of India or in any other bank approved by the State Government in this behalf, to the credit of the accounts which shall respectively be styled as -(a)the Water-supply, Sewerage and Drainage Account of the Municipal Fund of the Howrah Municipal Corporation.(b)the Road Development and Maintenance Account of the Municipal Fund of the Howrah Municipal Corporation,(c)the Bustee Service Account of the Municipal Fund of the Howrah Municipal Corporation, and(d)the General Account of the Municipal Fund of the Howrah Municipal Corporation.'.]Explanation. - "State Co-operative Bank" shall mean the West Bengal State Co-operative Bank Limited, and shall include any co-operative bank affiliated to the West

Bengal State Co-operative Bank Limited.

## **56. Application of Municipal Fund.**

- Subject to the provisions of section 55, the moneys credited from time to time to the Municipal Fund shall be applied for payment of all sums, charges and costs necessary for carrying out the purposes of this Act and the rules and the regulations made thereunder or for payment of all sums payable out of the Municipal Fund under any other enactment for the time being in force.

### **56A. [ Expenditure on physical assets outside Howrah. [Section 56A inserted by W.B. Act 17 of 1995.]**

- Expenditure on physical assets outside Howrah may, for carrying out the purposes of this Act, be made if a resolution to that effect is carried out by not less than one-half of the total number of elected members of the Corporation.]

## **57. Operation of bank accounts.**

- Subject to the other provisions of this Act, payment from the Municipal Fund shall be made in such manner as may be determined by regulations, and the accounts referred to in section 55 shall be operated by such officers of the Corporation as may be authorised by the Corporation by regulations.

### **57A. [ Approval of State Government in respect of work etc. estimated to cost more than rupees [one crore] [Section 57A inserted by W.B. Act 11 of 1999.]**

- No expenditure for any work or for purchase of any material as may be necessary for the purposes of this Act shall be made without the approval of the Corporation at a meeting, if the estimated cost of such work or purchase exceeds rupees five thousand but does not exceed rupees [one crore] [Substituted 'twenty-five lakhs' by Act No. 33 of 2017, dated 15.9.2017.] :Provided that where the estimated cost of such work or purchase exceeds rupees [one crore] [Substituted 'twenty-five lakhs' by Act No. 33 of 2017, dated 15.9.2017.], approval of the State Government shall be obtained.]

## **58. Payment not to be made out of the Municipal Fund unless covered by a budget grant.**

- No payment of any sum out of the Municipal Fund shall be made unless the expenditure is covered by a current budget grant and a sufficient balance of such budget grant is available notwithstanding any reduction or transfer thereof under the provisions of this Act:[Provided that this section shall not apply to payments in the following cases:-(a)refund of taxes and other moneys which are authorised by this Act;(b)repayment of moneys belonging to contractors or other persons and held in deposit and all moneys collected or credited to the Municipal Fund by mistake;(c)temporary payments for works urgently required by the State Government in the public interest;(d)sums payable as compensation under this Act or the rules or the regulations made thereunder;(e)expenses

incurred by the Corporation on special measures on the outbreak of dangerous diseases;(f)sums payable -(i)under orders of the State Government on failure of the Corporation to take any action required by the State Government; or(ii)under any other enactment in force for the time being; or(iii)under the decree or order of a civil or criminal court against the Corporation; or(iv)under a compromise of any claim, suit or other legal proceedings; or(v)on account of the cost incurred in taking immediate action by any of the municipal authorities referred to in section 3 to avert a sudden threat or danger to the property of the Corporation or to human life;(g)such other cases as may be prescribed.]

## **58A. [ Procedure when money not covered by a budget grant, is paid.**

**[Section 58A inserted by W.B. Act 17 of 1995.]**

- Whenever any sum is paid in any of the cases referred to in the proviso to section 58, the Commissioner shall forthwith communicate the circumstances of such payment to the Mayor-in-Council, and thereupon the Mayor-in-Council may take, or recommend to the Corporation to take, such action under the provisions of this Act as may appear to it to be feasible and expedient for covering the amount of such payments.] [Proviso inserted by W.B. Act 17 of 1995.]

## **59.**

[\* \* \* \* \*] [[Section 59, omitted by W.B. Act 17 of 1995, which was as under :-'59. Investment of surplus moneys. - Surplus moneys standing at the credit of any of the accounts of the Municipal Fund which cannot, immediately or at an early date, be applied for the purposes of this Act by the Corporation may, in accordance with such rules as may be made by the State Government in this behalf, be transferred by the Corporation either in whole or in part to any other account of the Municipal Fund:Provided that no such money shall be transferred permanently from any one account to any other account of the Municipal Fund without the previous approval of the State Government.'.]]

## **60. Annual Budget.**

(1)The Corporation shall, on or before the [31st] [Figures and letters substituted for the figure and letters '2nd' by W.B. Act 17 of 1995.] day of March in each year, adopt for the ensuing year a budget estimate of the income and the expenditure of the Corporation to be received and incurred on account of the municipal government of Howrah.[\* \* \* \* \*] [[Sub-section (2) omitted by W.B. Act 17 of 1995, which was as under :-'(2) The budget estimate shall separately slate the income and the expenditure of the Corporation to be received and incurred in terms of the following accounts, namely :- (a)the Water-supply, Sewerage and Drainage Account,(b)the Road Development, and Maintenance Account,(c)the Bustee Services Account, and(d)the General Account.'.]](3)The budget estimate shall state the rates at which various taxes, cesses and fees shall be levied by the Corporation in the year next following.(4)The budget estimates shall state the amount of money to be raised by the Corporation as loan during the year next following.(5)The Mayor shall present the budget estimate to the Corporation on the 15th day of February in each year or as soon as possible



thereafter.(6)The budget estimate shall be prepared, presented and adopted in such form and in such manner, and shall provide for such matters, as may be [prescribed.] [Word substituted for the words 'determined by regulations.' by W.B. Act 17 of 1995.](7)[ The Corporation shall prepare the revised budget estimate for a year along with the budget estimate for the next year in such manner as may be prescribed.] [[Sub-section (7) substituted by W.B. Act 17 of 1995. which was earlier as under :-(7) The Corporation may from time to time revise the budget estimate of a year during the course of that year, in due consideration of the recommendation of the Mayor-in-Council in that behalf.'.]]

## **60A. [ Financial assistance by State Government. [Section 60A inserted by W.B. Act 11 of 1999.]**

(1)The State Government may, from time to time, give grants or financial assistance to the Corporation with or without direction as to the manner of application of such grants or financial assistance.(2)The State Government may also lay down the pattern of distribution of such grants or financial assistance and the conditions of release of the grants for the purpose of such distribution.(3)The State Government shall give grants to the Corporation for implementation in full or in part of any scheme included in the Annual Development Plan.]

## **61. Power of the Corporation to raise loan.**

- The Corporation may, by a resolution passed at a meeting, from time to time raise a loan, by the issue of debentures or otherwise on the security of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] or of all or any of the taxes, fees and dues under this Act, or on the guarantee by the State Government, of any sum of money which may be required -(a)for the construction of works under this Act, or(b)for the acquisition of land or buildings for the purposes of this Act, or(c)to pay off any debt due to the State Government, or(d)to repay a loan raised under this Act, or(e)for the acquisition of a public utility concern which renders such services as the Corporation is authorised to render under this Act, or(f)for the purchase of vehicles, locomotive engines, boilers, plants and machineries necessary for carrying out the purposes of this Act, or(g)for any other purpose for which the Corporation is authorised to borrow by or under this Act or any other law in force for the time being:Provided that no loan shall be raised without the previous sanction of the State Government and that terms and conditions (including the period) of repayment of the loan shall be subject to the approval of the State Government.

## **62. Limit to the power to raise loan.**

- Notwithstanding anything hereinbefore contained, the power of the Corporation to raise a loan shall be so limited that the sums payable under this Act during any year for interest and for the maintenance of Sinking Funds established under this Act shall not exceed fifteen per cent, of the annual value of land and buildings as determined under this Act.

### **63. Power of the Corporation to open a credit account with a bank.**

- Notwithstanding anything contained in section 61, whenever the raising of any loan has been sanctioned by the State Government under that section the Corporation may, instead of raising such loan or any part thereof from the public, take credit, on such terms as may be approved by the State Government, from any bank on a cash account to be kept in the name of the Howrah Municipal Corporation Cash Account to the extent of such loan or any part thereof and, with the sanction of State Government, may grant mortgages of all or any of the properties vested in the Corporation by way of securing the repayment of the amount of such credit or of the sum advanced from time to time on such cash account with interest.

### **64. Repayment of loan.**

- Every loan raised by the Corporation under section 61 shall be repaid within the period approved under that section and by such of the following methods as may be approved by the State Government, namely :-(a)from a Sinking Fund established under section 66 in respect of such loan, or(b)partly from such Sinking Fund and partly from the loan raised for the purpose under section 61.

### **65. Form and effect of debentures.**

- All debentures issued under this Chapter shall be in such form, and shall be transferable in such manner, as the Corporation may by regulation determine, and the right to sue in respect of the moneys secured by any of such debentures shall vest in the holders thereof for the time being without any preference by reason of some such debentures being prior in date to others.

### **66. Sinking Funds.**

(1)The Corporation shall establish a separate Sinking Fund in respect of each loan raised under section 61 and shall pay into such fund every six months a sum so calculated that if regularly paid such sum together with the compound interest accrued thereon would be sufficient, after payment of all expenses, to pay off the loan within the period approved by the State Government under the provisio to section 61.(2)The rate of interest at which the sum referred to in sub-section (1) shall be calculated shall be such as may be prescribed.

### **67. Investment of the amount of the Sinking Fund.**

(1)All moneys paid into a Sinking Fund shall as soon as possible be invested by the Corporation in -(a)Government securities, or(b)securities guaranteed by the Central or any State Government, or(c)debentures issued by the Corporation, or(d)debentures issued by the Trustees for the Improvement of Howrah, or(e)any public securities approved by the State Government and shall be held by the Corporation for the purpose of repaying from time to time the loans raised by it by the issue of debentures or otherwise.(2)All dividends and other sums received in respect of any such

investment shall, as soon as possible, be paid into the appropriate Sinking Fund and invested in the manner laid down in sub-section (1).(3)Moneys paid into two or more Sinking Funds may, at the discretion of the Corporation, be invested together as a common fund and it shall not be necessary for the Corporation to allocate the securities held in such investments among the several Sinking Funds.(4)Any investment made under this section may from time to time, subject to the provisions of sub-section (1), be varied or transposed.

## **68. Application of the Sinking Funds.**

- Until any loan is wholly repaid, the Corporation shall not apply any Sinking Fund established under this Act in respect of such loan for any purpose other than the purpose of repayment of such loan.

## **69. Statement of investments.**

(1)The Commissioner shall, at the end of each year, prepare a statement showing -(a)the amount which has been invested during the year under section 67,(b)the date of the last investment made during the year,(c)the aggregate amount of securities then in the hands of the Corporation, and(d)the aggregate amount which has, up to the date of the statement, been applied for the purpose of repayment of loan under section 68.(2)Every such statement shall be laid before a meeting of the Corporation and shall be published in the Official Gazette.

## **70. Annual examination of Sinking Funds.**

(1)All Sinking Funds established under this Act shall be subject to annual examination by the auditors appointed under section 77, who shall ascertain whether the cash and amount which should be at the credit of such funds had investments under section 67 been regularly made and had the interest accruing on account of such investments been regularly obtained.(2)The amount which should be at the credit of a Sinking Fund shall be calculated on the basis of the sums credited to such fund under sub-section (2) of section 67.(3)The value of securities belonging to a Sinking Fund shall be their current value, unless such securities become due for redemption at par with or above their face value before maturity in which case their current value shall be taken as their redemption value, except in the case of debentures issued by the Corporation which shall always be valued at par with their face value, provided that the Corporation shall make good immediately any loss owing to the sale of such debentures for repayment of the loan raised under section 61.(4)The Corporation shall forthwith pay into any Sinking Fund such amount as the auditors appointed under section 77 may certify to be deficit unless the State Government specially sanctions a gradual readjustment of such deficit in respect of such fund.(5)If the cash and the value of the securities at the credit of any Sinking Fund are in excess of the amount which should be at its credit, the auditors appointed under section 77 shall certify the amount of such excess sum and the Corporation may thereupon transfer the excess sum to the Municipal Fund in the General Account.(6)If any dispute arises as to the accuracy of any deficit or excess referred to in the certificate under sub-section (4) or sub-section (5), the Corporation may, after payment of such deficit or after transfer of such excess, as the case may be, refer the matter to the State Government whose decision thereon shall be final.

## **71. Power of the Corporation to borrow money from the State Government.**

(1)The Corporation may borrow money from the State Government for carrying out of the purposes of this Act, other than those referred to in section 61, on such terms and conditions as the State Government may determine.(2)If any money borrowed by the Corporation from the State Government before the commencement of this Act or under sub-section (1) is not repaid, or any interest due in respect thereof is not paid, according to the terms and conditions of such borrowing, the State Government may attach Municipal Fund or any portion thereof.(3)After such attachment no person other than an officer appointed in this behalf by the State Government shall in any way deal with the attached Fund or portion thereof. Such officer may do all acts in respect thereof which any municipal authority or an officer or employee of the Corporation might have done under this Act if such attachment had not taken place, and may apply such fund or portion thereof for payment of the arrear and the interest due in respect of such borrowing and of all expenses on account of the attachment and subsequent proceedings:Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously charged under any law in force for the time being and all such prior charges shall be paid out of the fund before any part thereof is applied for repayment of the borrowing under sub-section (1) and payment of interest accruing thereon.

## **72. Attachment of Municipal Fund for securing payment into Sinking Fund.**

- If the Corporation fails to make any payment or to transfer any sum under sub-section (4) or sub-section (5) of section 70, the State Government may attach the Municipal Fund or any portion thereof and thereupon the provisions of section 71 shall, with all necessary modification, apply.

## **73. Accounts.**

- The accounts of all receipts and expenditure of the Corporation shall be kept in such manner and in such form as the State Government may from time to time prescribe.

## **74. Audit of accounts by the Chief Auditor.**

(1)The Chief Auditor shall conduct a monthly internal audit of the accounts of the Corporation and shall report thereon to the Mayor-in-Council who shall cause an abstract of the receipts and expenditure of the month last preceding to be published.(2)The Chief Auditor shall also conduct from time to time such other audit of the accounts of the Corporation as the Mayor-in-Council may direct.(3)For the purpose of audit of the accounts of the Corporation the Chief Auditor shall have access to all accounts of the Corporation and records and correspondences relating thereto [\* \* \* \* \*] [Words ' , and the Commissioner shall forthwith furnish to the Chief Auditor such explanation concerning any receipt or expenditure as he may call for' omitted by W.B. Act 17 of 1995.].

## **75. Report by the Chief Auditor.**

(1)The Chief Auditor shall -(a)report to the Mayor-in-Council any material impropriety or irregularity which he may at any time observe in the expenditure or in the recovery of moneys due to the Corporation or in the accounts of the Corporation;(b)furnish to the Mayor-in-Council such information as it may from time to time require concerning the progress of the audit.(2)The Mayor-in-Council shall cause to be laid before the Corporation every report made to it by the Chief Auditor together with a statement of orders passed thereon by the Mayor-in-Council and thereupon the Corporation may take such action as it may deem fit.(3)As soon as may be after the commencement of each financial year the Chief Auditor shall deliver to the Mayor-in-Council a report on the entire accounts of the Corporation for the preceding year.(4)The Secretary shall cause such report to be printed and circulated among the Councillors [ \* \* \* \* \* ] [Words 'and the Aldermen' omitted by W.B. Act 17 of 1995.].(5)The Commissioner shall forward to the State Government as many copies of such report as may be required by the State Government together with a brief statement of action taken or proposed to be taken thereon.

## **76. Power of the Chief Auditor to call for vouchers, etc.**

- The Chief Auditor shall audit the accounts of the Corporation with the assistance of officers and other employees subordinate to him and, for the purpose, may call for such vouchers, statements, returns and explanations in relation to such accounts as he may think fit, and shall be competent to frame standing orders and to give directions on all matters relating to audit and particularly in respect of the method and the extent of audit and the raising and pursuing of objections.

## **77. Appointment of Auditors.**

(1)The accounts of the Corporation shall be audited from time to time by auditors appointed in that behalf by the State Government.(2)The Commissioner shall submit accounts to the auditors as required by them :Provided that the Commissioner shall not be bound to submit accounts of expenditure in connection with any anti-corruption work but shall, if so required by the auditors, furnish certificate under his signature of all such expenditure.(3)The auditors so appointed may, -(a)by written summons, require the production before them or before any officer subordinate to them of any document which they may consider necessary for the proper conduct of audit;(b)by written summons, require any person accountable for, or having the custody or control of, any such document to appear in person before them or before any officer subordinate to them; and(c)require any person so appearing before them or before any officer subordinate to them to make or sign a declaration with respect to such document or to answer any question or prepare and submit any statement.(4)The provisions of sub-section (3) shall not apply to the accounts of expenditure incurred in connection with any anti-corruption work.

## **78. Report and information to be furnished by Auditors.**

- The Auditors appointed under section 77 shall, -(a)report to the Mayor-in-Council any material

impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the Corporation, or in the accounts of the Corporation;(b)report to the Mayor-in-Council any loss or waste of money or other property owned by or vested in the Corporation which has been caused by neglect or misconduct and may, if they think fit, report the names of the persons who in their opinion are directly or indirectly responsible for such loss or waste;(c)furnish to the Mayor-in-Council such information as the Mayor-in-Council may from time to time require regarding the progress of audit;(d)as soon as may be after the completion of audit, deliver to the Mayor-in-Council a report upon the accounts of the Corporation and submit a duplicate copy thereof to the Corporation;(e)conduct a special audit, when so directed by the State Government or the Corporation, on any receipt or expenditure of the Corporation or examine any accounts of stores and stocks and submit a report upon the same to the Mayor-in-Council and the Corporation;(f)submit to the State Government copies of all reports referred to in clauses (a), (b), (d) and (e).

## **79. Mayor-in-Council to remedy defects and report to the State Government.**

- The Mayor-in-Council shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and shall report to the Corporation and the State Government the action taken by it :Provided that if there is a difference of opinion between the Mayor-in-Council and the auditors the Mayor-in-Council, or if the Mayor-in-Council does not remedy any defect or irregularity within a reasonable period the auditors shall refer the matter to the State Government within such time and in such manner as may be prescribed, and it shall be within the competence of the State Government to pass such orders thereon as it thinks fit.

## **80. Reference of reports to Municipal Accounts Committee.**

(1)The Corporation shall refer all reports received under section 78 to the Municipal Accounts Committee for their examination and report under section 10.(2)The report of the Municipal Accounts Committee shall be discussed at a meeting of the Corporation for such decision as the Corporation may think fit :Provided that if no report is received from the Municipal Accounts Committee, the Corporation shall be competent to discuss the auditors' reports under section 78 for such decision as it thinks fit.(3)The Corporation shall publish the auditors' reports referred to in section 78 together with the reports of the Municipal Accounts Committee, if any, and the decision of the Corporation thereon in accordance with such rules as may be prescribed.

## **81. Powers of the auditors to disallow, surcharge and charge.**

(1)The auditors shall, after giving the person concerned an opportunity to submit an explanation and after considering such explanation, if any, disallow every item of accounts contrary to the provisions of this Act, and surcharge the amount of any illegal payment on the person making or authorising the making of such payment, and charge against any person responsible therefor the amount of any deficiency or loss incurred by the negligence or misconduct of such person or any amount which ought to have been, but is not brought into account by such person, and shall in every such case certify the amount due from such person.(2)The auditors shall record the reasons for

every disallowance, surcharge or charge under sub-section (1) and shall serve in the manner prescribed a certificate of the amount due under that sub-section, and a copy of such reasons, on the person against whom the certificate is made, and shall incorporate such cases of disallowance, surcharge or charge in their report to the Mayor-in-Council, the Corporation and the State Government under section 78.

## **82. Rights of appeal to a Civil Court or to the State Government.**

- Any person from whom any sum has been certified by the auditors under section 81 to be due may, within one month after he has received or has been served with the certificate, either -(a) apply to a Civil Court of competent jurisdiction to set aside or modify such disallowance, surcharge or charge and upon such application the Court may, after taking such evidence as it considers necessary, confirm, set aside or modify the disallowance, surcharge or charge and the certificate with such order as to costs as it may think proper, or (b) appeal to the State Government and the State Government shall pass such orders as it thinks fit. The decisions of the State Government on such appeal shall be final.

## **83. Payment of certified amount.**

- Where an amount is certified under sub-section (1) of section 81 to be due from any person, such amount, or where such person proceeds under section 82, such amount as the Court or the State Government, as the case may be, may decide to be due from such person, shall be paid within three months from the date of certificate under sub-section (1) of section 81, or as the case may be, within such period not less than three months from the date of such decision as the Court or the State Government, as the case may be, may allow and in the case of default of payment, the amount shall be recoverable by the Commissioner as an amount decreed by the Court of the District Judge, Howrah.

## **84. Costs payable out of Municipal Fund.**

(1) Any cost allowed by the Court under clause (a) of section 82 shall be paid out of the Municipal Fund within such period as the State Government may fix in this behalf. (2) If the Corporation fails to pay such cost within the period fixed by the State Government under sub-section (1), the State Government may attach the Municipal Fund or any portion thereof and the provisions of sub-section (2) of section 71 shall, with all necessary modifications, be deemed to apply in respect of such attachment.

## **85. Effect of non-payment of certified amount.**

- Where a person from whom an amount is certified to be due under sub-section (1) of section 81 is a member of the Corporation or of a committee thereof or is an officer or employee of the Corporation and where such person has not paid such amount within three months from the date of such certificate, or where an amount declared to be due from such person under clause (a) or clause (b) of

section 82 had not been paid by such person within such period not less than three months from the date of such declaration as may be allowed to him under section 83, such person shall be deemed to have vacated his seat or to have been dismissed from the service of the Corporation, as the case may be, with effect from the date of an order to be made by the State Government in this behalf and shall not be eligible for re-election or reappointment, as the case may be, until the amount as aforesaid has been paid by him.

## **86. Power of the State Government to make rules.**

(1)The State Government may make rules for the purpose of carrying into effect the provisions of this Chapter.(2)In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters :-(a)the manner and the forms in which the accounts of the Corporation shall be kept under section 73;(b)the time within which, and the manner in which, the matter referred to in the proviso to section 79 shall be referred to the State Government;(c)the publication of the auditors' reports together with the report of the Municipal Accounts Committee under sub-section (3) of section 80;(d)any other matter which may be or is required to be prescribed under the provisions of this Chapter.

## **Part IV – [Taxation And Application Fee For Enlistment] [Heading substituted for the heading 'Taxation' by W.B. Act 10 of 1992.]**

### **Chapter VIII**

#### **A. Levy of Taxes and Fees**

## **87. Taxes and fees to be levied by the Corporation.**

(1)The Corporation shall, for the purposes of this Act, have the power to levy the following taxes and fees :-(a) a [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on land and buildings,[\* \* \* \*] [[Clause (b) omitted by W.B. Act 10 of 1992, which was as under :-(b) a tax on professions, trades and callings, '.]](c) a tax on advertisements other than advertisements published in newspapers,(d) a tax on carriages and animals.(e)[ toll on - [[Clause (e) substituted by W.B. Act 11 of 1999, which was as under :-(e) a toll on ferries and bridges;'.]](i)ferry,(ii)bridge, and(iii)heavy truck which shall be a heavy goods vehicle, and bus which shall be a heavy passenger motor vehicle, within the meaning of the Motor Vehicles Act, 1988, playing on a public street.](f)a fee for grant of permission to erect a building,(g)a fee on vessels moved within the limits of the Corporation at ghats or landing places constructed and maintained [by the Corporation,] [Words substituted for the words 'by the Corporation.' by W.B. Act 11 of 1999.](h)[ a special conservancy charge on commercial and industrial establishments.] [Clause (h) inserted by W.B. Act 11 of 1999.](2)The levy, assessment and collection of taxes and fees mentioned in sub-section (1) shall be in accordance with the provisions of this Act and the rules and the regulations made thereunder.



## **87A. [ Levy of fees, charges, etc. [Section 87A inserted by W.B. Act 17 of 1995.]**

(1)The Corporation may, from time to time, levy fee for licences issued or permissions granted under the provisions of this Act and also impose charges for any specific services rendered in pursuance of the provisions of this Act.(2)The State Government may, from time to time, prescribe the scale at which such fees may be levied or charges imposed.]B. [Property tax] [Words substituted for the words 'Consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings and surcharge

## **88. Imposition of property tax.**

(1)For the purposes of this Act, property tax on the annual value of lands and buildings comprised in a holding, as determined under this chapter, shall be imposed by the Corporation.(2)Such property tax shall be determined as follows :-(a)where the annual value of lands and buildings does not exceed nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula :-

(| annual value100| + 10) per cent of the annual value, or

(b)where the annual value of lands and buildings exceeds nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula :-

(| annual value1000| + 22) per cent of the annual value, or

Provided that the property tax shall not exceed 40 per cent of the annual value of lands and buildings :Provided further that while calculating the percentage of property tax, the decimal figure below 0.5 shall be ignored and the decimal figure of 0.5 or above shall be rounded off to 1 :Provided also that the State Government may, from time to time, by notification, revise the formula referred to in clause (a) and clause (b) of this sub-section and upon such revision, this Act shall be deemed to have been amended accordingly:Provided also that no such revision shall be made more than once in five years.(3)A surcharge at such rate, not exceeding fifty per cent of the property tax calculated under sub-section (2), as the Mayor-in-Council may, from time to time, determine at a meeting convened for the purpose, may be imposed on any land and building used wholly or partially for commercial, industrial or any other non-residential purpose.(4)Notwithstanding anything contained in this chapter, lands and buildings which are the properties of the Union shall be exempt from the property tax :Provided that nothing in this sub-section shall prevent the Corporation from levying on such lands and buildings a property tax to which immediately before the commencement of this Act they were, or were treated as, liable :Provided further that the Corporation may levy a service charge on such buildings on the basis of annual value, and at such rate, as may be determined by the Central Government from time to time.

Section 88 substituted by W.B. Act 17 of 1995, which was earlier as under :-"88. Consolidated rate on lands and buildings and surcharge.- (1) The consolidated rate on lands and buildings for the purposes of this Act shall be as follows :-(i) tenper cent, of the annual value of the land and building - where the annual value does not exceed five hundred rupees;(ii) eighteenper cent, of the annual value of the land and building - where the annual value exceeds five hundred rupees but does not exceed one thousand rupees;(iii) twenty-fiveper cent, of the annual value of the land and building -

where the annual value exceeds one thousand rupees but does not exceed three thousand rupees;(iv) thirtyper cent, of the annual value of the land and building - where the annual value exceeds three thousand rupees but does not exceed ten thousand rupees;(v) thirty-fiveper cent, of the annual value of the land and building - where the annual value exceeds ten thousand rupees but does not exceed twenty-five thousand rupees;(vi) fortyper cent, of the annual value of the land and building - where the annual value exceeds twenty-five thousand rupees:Provided that the land and buildings the annual value of which does not exceed one hundred rupees shall be exempt from the consolidated rate:Provided further that the Mayor-in-Council may exempt, either wholly or partially, from the consolidated rate any land which is used exclusively for the purpose of public charity or as public burial or burning ground.(2) A surcharge at such rate not exceeding fiftyper cent, of the consolidated rate calculated under sub-section (1) as the Mayor-in-Council may, from time to time, determine at a meeting convened for the purpose, may be imposed on any land and building which is used wholly or partially for commercial, industrial or any other non-residential purpose.(3) Out of the amount of the surcharge imposed under sub-section (2), tenper cent, shall be credited to the relative account of the Municipal Fund as water rate.(4) Notwithstanding anything contained in this Chapter, lands and buildings which are the properties of the Union shall be exempt from the consolidated rate:Provided that nothing in this sub-section shall prevent the Corporation from levying on such lands and buildings a consolidated rate to which immediately before the commencement of this Act they were, or were treated as, liable :Provided further that the Corporation may levy a service charge on such buildings on the basis of such annual value and at such rate as may be determined by the Central Government from time to time.(5) Notwithstanding anything contained in sub-section (1), the consolidated rate on the-(a) land owned by or belonging to -(i) the Board of Trustees for the Improvement of Howrah, constituted under the Howrah Improvement Act, 1956, or(ii) the Calcutta Metropolitan Development Authority, constituted under the Calcutta Metropolitan Development Authority Act, 1972, or(iii) the West Bengal Housing Board, constituted under the West Bengal Housing Board Act, 1972, or(iv) the West Bengal Industrial Infrastructure Development Corporation, established under the West Bengal Industrial Infrastructure Development Corporation Act, 1974, or(v) such other statutory body as may be specified by the State Government in this behalf from time to time,shall be twenty-one per cent, of the annual value of such land;(b) land or building acquired, constructed, purchased or owned by the State Government or any of the statutory bodies mentioned in clause (a) for the purpose of subsidised housing scheme for persons belonging to low-income group and industrial workers and comprising tenements let out to persons belonging to low-income group and industrial workers on a monthly rent shall be twenty-oneper cent, of the annual value of such land or building determined under this Chapter.(6) Notwithstanding anything contained in sub-section (1) and (2) or elsewhere in this Chapter the consolidated rate on lands and buildings shall not exceed, -(a) in respect of a bus tee under the West Bengal Slum Areas (Improvement and Clearance) Act, 1972, fifteenper cent., and(b) in respect of any otherbustee, tenper cent.,of the annual value of suchbusteedetermined under this Chapter.(7) Notwithstanding anything contained in this Chapter, lands and buildings which vest in the Board of Trustees for the Port of Calcutta shall, for the purpose of levying a consolidated rate thereon, be assessed in accordance with the provisions of the Calcutta Port Act, 1890."

## **88A. [ Exemption of properties of ex-servicemen.**

- Notwithstanding anything contained in the foregoing provisions of this chapter, the Corporation may, by a resolution, exempt 25 per cent of the property tax in respect of any holding belonging to an ex-serviceman, or family of a deceased soldier or ex-serviceman, who has no other land or building in any part of the State of West Bengal and who is residing in that holding.]

## **88B. [ Levy of surcharge on transfer of lands.**

(1)The Corporation shall levy a surcharge on the transfer of immovable property situated within Howrah, in the form of additional stamp duty.(2)The rate of the surcharge, and the manner of - (a)collection of the surcharge, (b)payment of the surcharge to the Corporation, and (c)deduction of the expenses, if any, incurred by the State Government in course of collection of the surcharge, shall be such as may be prescribed.]C. Determination of Annual Valuation

## **89. Determination of annual value.**

- For the purpose of determination of the [property tax] [Word substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building, (a)the annual value of land, and the annual value of any building erected for letting purposes or ordinarily let, shall be deemed to be the gross annual rent at which the land or building might at the time of assessment be reasonably expected to be let from year to year, less, in the case of a building, an allowance of ten per cent, for the cost of repairs and for all other expenses necessary to maintain the building in a state to command such gross rent; and (b)the annual value of any building not erected for letting purposes and not ordinarily let, shall be deemed to be five per cent, on the sum obtained by adding the estimated present cost of erecting the building, less a reasonable amount to be deducted on account of depreciation (if any), to the estimated present value of the land valued with the building as part of the same premises :Provided that - (i)the annual value of a hut in bustee shall be the gross annual rent at which the hut may reasonably be expected to let from year to year less ten per cent, of such annual rent to maintain the said hut in a state to command such gross rent; and the land upon which such huts in a bustee are erected together with the remaining land, excluding the land used for roads and other public uses, shall be assessed separately under the provisions of this Chapter; (ii)in calculating the value of any land or building under this section, the value of any machinery on such land or in such building shall be excluded, but all fixtures including lifts and electric and other fittings which add to the convenience of the building shall be valued, subject in the case of a lift to such deduction from the valuation, as the Commissioner may think proper, on account of the cost of repairs to, maintenance of, and attendance on, such lift; (iii)if in the case of a building valued under clause (b), the annual value of which does not exceed five hundred rupees, any exceptional circumstances exists which render a valuation of five per cent, on the cost of erecting the building less depreciation, excessive, a lower percentage may be taken; (iv)when any building has been valued at a special percentage taken under clause (iii) of this proviso, it may be re-valued at any time after the exceptional circumstances referred to in that clause have ceased to exist.

## 90. Municipal Assessment Code.

(1)The State Government may by rules provide for the detailed procedure for determination of the annual value of lands or buildings in Howrah and for other matters connected therewith and such rules together with any regulations made under this Act shall constitute the Municipal Assessment Code.(2)Under the rules as aforesaid -(i)every building together with the site and the land appurtenant thereto shall be assessed as a single unit:Provided that where portions of any building together with the site and the land appurtenant thereto are vertically divisible and are separately owned so as to be entirely dependent and capable of separate enjoyment notwithstanding the fact that access to such separate portions is made through a common passage or a staircase, such separately owned portions may be assessed separately :Provided further that the right of such access is protected by a registered deed of agreement;(ii)all lands or buildings, to the extent there are contiguous or are within the same curtilage or are on the same foundation and are owned by the same owner or co-owners as an undivided property, shall be treated as one unit for the purpose of assessment under this Act;(iii)each residential unit with its percentage of the undivided interest in the common areas and facilities constructed or purchased and owned by or under the control of any housing cooperative society registered under the West Bengal Co-operative Societies Act, 1973, shall be assessed separately;(iv)each apartment or its percentage of the undivided interest in the common areas and the facilities in a building within the meaning of the West Bengal Apartment Ownership Act, 1972, declaration in respect of which has been duly executed and registered under the provisions of this Act, shall be assessed separately.(3)Notwithstanding the assessments made before the commencement of this Act, the Commissioner on his own motion may amulgamate or separate or continue to assess as such, as the case may be, lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.(4)If the ownership of any land or building or a portion thereof is subdivided into separate shares or if more than one land or building or portions thereof by amulgamation come under one ownership, the Commissioner may on an application from the owners or co-owners, separate or amulgamate, as the case may be, such lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.(5)A newly constructed building shall become assessable from the date of its occupation.(6)The Commissioner shall, upon an application made in this behalf by an owner, lessee or sub-lessee or occupier of any land or building and upon payment of such fees as may be determined by the Corporation by regulations, furnish information to such person regarding the apportionment of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] of such land or building among the several occupiers within such land or building for the current period or the period immediately preceding :Provided that nothing in this sub-section shall prevent the Corporation from recovering the dues from any such person.D. Assessment

## 91. Periodical assessment.

(1)The annual value of any land or building situated in any ward of the Corporation which has been determined before and in force on the date of commencement of this Act, shall remain in force and shall be deemed to be the annual value for the purpose of assessment of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on such land or building under this Act, until a fresh annual valuation is enforced under this Act.(2)The annual value and

assessment under this Chapter, -(a)shall be made by the Commissioner or, if the State Government so directs, by the Central Valuation Board established under the West Bengal Central Valuation Board Act, 1978,(b)shall have effect from the beginning of the quarter of a year ending on the thirtieth June or thirtieth September or thirty-first December or thirty-first March, as the case may be, following that in which an assessment is made,(c)shall, subject to the other provisions of this Chapter, remain in force in respect of each ward of the Corporation for a period of six years and may be revised on the expiration of each such period.

## **92. Municipal Assessment Book.**

(1)The annual value of lands and buildings as determined under this Act shall be entered in the Municipal Assessment Book.(2)The Municipal Assessment Book shall be maintained in such form and in such manner as may be prescribed.(3)The Municipal Assessment Book duly authenticated in the manner prescribed shall be kept in the office of the Corporation and shall be open for inspection free of charge and extracts therefrom shall be made available on payment of such fee as may be prescribed.(4)The Municipal Assessment Book may be printed and published for every ward of the Corporation and made available for sale to the public in such form and in such manner as may be prescribed.

## **93. [ Application for review. [[Section 93 substituted by W.B. Act 17 of 1995, which was earlier as under :-**

'93. Objection against valuation or assessment. - Any person, who is dissatisfied with a valuation or assessment made under this Chapter, may file an objection to such valuation or assessment in such manner as may be prescribed and before such authority as may be appointed by the Mayor-in-Council in this behalf.'].](1)Any person who is dissatisfied with the assessment as appearing in the assessment list referred to in section 92 may prefer an application for review before the Corporation within a period of one month from the date of publication of such assessment list or service of written notice, as the case may be.(2)No such application for review shall be entertained unless the amount of property tax on the previous valuations of any land or building has been paid or deposited in the office of the Corporation before such application is filed and every such application shall stand rejected unless such amount of tax is continued to be paid or deposited in the office of the Corporation till such application is finally disposed of.(3)Every application under sub-section (1) shall be heard and determined by a Review Committee as may be constituted by the Corporation:Provided that no Councillor of the ward from which the application for review is made shall be a member of the Review Committee:Provided further that no decision of the 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, other than the presiding officer, from a meeting thereof:[Provided also 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 and the Review Committee shall, in every such case, record in writing the reasons for such reduction.](4)The Review Committee shall give notice to the applicant of the time and place at which his application will be heard and the Committee shall dispose of the application in such manner as may be

prescribed: Provided that in the case of equality of votes, the person presiding shall have a second or casting vote : Provided further that when the Corporation is dissolved, the State Government shall, by notification, appoint the Review Committee consisting of such number of member or members including its President, if any, as may be specified in the notification for the purpose of hearing application for review under sub-section (1): Provided also that the member or members, including the President, if any, as aforesaid shall be appointed by the State Government from among the persons residing in the wards other than the wards to which the matter relates, and the Review Committee shall pass such orders in each case as it thinks fit. (5) The decision of the Review Committee shall be final and no suit or proceedings 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.]

#### **94. Revision of assessment.**

- Notwithstanding anything contained in this Chapter, the Mayor-in-Council may cause revaluation of lands and buildings or valuation of new buildings in any ward of the Corporation during the period the annual valuation remains in force in such ward.

#### **94A. [ District Registrar to furnish particulars regarding transfer of immovable properties. [Sections 94A and 94B inserted by W.B. Act 29 of 1990.]**

- On a written request by the Commissioner, the Registrar of the district of Howrah, appointed as such by the State Government under section 6 of the Registration Act, 1908, shall furnish such particulars regarding transfer of immovable properties in Howrah as the Commissioner may, from time to time, require.]

#### **94B. [ Amendment of Municipal Assessment Book by Mayor-in-Council. [Sections 94A and 94B inserted by W.B. Act 29 of 1990.]**

- Notwithstanding anything contained in this Chapter, the Mayor-in-Council may, at any time, amend the Municipal Assessment Book in the following manner :-(a) by inserting therein the name of any person whose name ought to be inserted; or (b) by deleting the name of the person whose name has been inserted erroneously or otherwise; or (c) by inserting therein the particulars of any land or building previously omitted together with the details of valuation and assessment thereof; or (d) by striking out the name of any person not liable for the payment of [property tax] or (e) by altering the valuation and assessment of any land or building which has been erroneously valued, as may be palpably apparent, or assessed through fraud, mistake or misrepresentation, and such alteration shall take effect from the date of coming into force of such erroneous assessment or valuation.] E. Incidence and payment of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings

## **95. Incidence of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] of lands and buildings.**

(1)The [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings shall be primarily leviable, -(a)if the land or building is let, upon the lessor;(b)if the land or building is sublet, upon the superior lessor;(c)if the land or building is unlet, upon the person in whom the right to let such land or building vests;(d)[ if the holding comes within the purview of the Calcutta Thika Tenancy (Acquisition and Regulation) Act, 1981, upon the thika tenant or the tenant, as the case may be.] [Clause (d) inserted by W.B. Act 29 of 1990.](2)The [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building, which is the property of the Corporation and the possession of which has been delivered under any agreement or licensing arrangement, shall be leviable upon the transferee or the licensee, as the case may be.(3)The liability of the several owners of any building constituting a single unit of assessment, which is or purports to be severally owned in parts or flats or rooms, for payment of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] or any instalment thereof payable during the period of such ownership shall be joint and several :Provided that the Commissioner may apportion the amount of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on such building among the co-owners.

## **96. Apportionment of liability for [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.].**

(1)If the annual value of any land or building exceeds the amount of rent of such land or building payable to the person upon whom the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on such land or building is leviable under section 95, such person shall be entitled to receive from his tenant the difference between the amount of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on such land or building and the amount which would be leviable if the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on such land or building were calculated on the basis of the rent payable to him.(2)If the annual value of any land or building which is sublet exceeds the amount of rent of such land or building payable to the tenant by his subtenant or to the sub-tenant by the person holding under him, the tenant or the sub-tenant shall be entitled to receive from his sub-tenant or the person holding under him, as the case may be, the difference between any sum recovered under this Act from such tenant or sub-tenant and the amount of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on such land or building which would be leviable if the annual valuation of such land or building were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent he pays.

**97. [Property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings from occupiers.**

(1) On the failure to recover any sum due on account of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building from the person primarily liable therefor under section 95, the Commissioner shall recover from the occupier of such land or building, by attachment of the rent payable by such occupier, a portion of the total sum due which bears, as nearly as may, be the same proportion to that sum as the rent annually payable by such occupier bears to the total amount of rent annually payable in respect of the whole of such land or building. (2) An occupier, from whom any sum is recovered under sub-section (1), shall be entitled to be reimbursed by the person primarily liable for the payment of such sum, and may, in addition to having recourse to other remedies that may be open to him, deduct the amount so recovered from the amount of any rent becoming due from time to time from him to such person.

**98. Payment of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] quarterly instalments.**

- Save as otherwise provided in this Act, the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building under this Chapter shall be paid by the person liable for the payment thereof in quarterly instalments.

**99. [Property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] in a bustee.**

(1) Notwithstanding anything contained elsewhere in this Act, the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings in a bustee shall, after deducting therefrom a sum equal to one-eighth of such rate, be paid by the owner of the land in the bustee. (2) Whenever a [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on land and building in a bustee is leviable, the owner of the land in such bustee may recover from the owner of each hut standing thereon -(i) half of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on the land on which the hut stands; and (ii) the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on the hut standing on the land. (3) The sum deducted under sub-section (1) shall be retained by the owner of the land in the bustee -(a) as a set-off against the expenses which may be incurred in collecting the portion of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings recoverable under sub-section (2), and (b) as a commutation of all refunds in respect of the huts which are vacant or which may be removed or destroyed during the period the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings remains in force.



## **100. Person liable to pay surcharge to recover it from the occupier.**

- If any surcharge is levied on the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building under sub-section (2) of section 88, the person liable to pay such surcharge, may recover the same from the occupier of such land or building who uses it for non-residential purpose :Provided that if there is more than one such occupier, the amount of surcharge may be rateably apportioned among them by such person for the purpose of recovery under this section.

## **101. Penalty in case of default in payment of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] or surcharge.**

(1)When a person liable for the payment of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings or surcharge on the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] defaults to pay the sum due within the prescribed period, a sum not exceeding twenty-five per cent, of the amount of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] or the surcharge, as may be, determined by the Corporation by regulations, may be recovered from him by way of penalty, in addition to the amount of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] or the surcharge payable by him.(2)The amount due as penalty under sub-section (1) shall be recoverable as an arrear of tax under this Act.[F. Application fee for enlistment of professions, trades and callings] [Sub-heading substituted for the sub-heading 'F. Tax on professions, trades and callings' by W.B. Act 10 of 1992.]

## **102. [ Certificate of enlistment for profession, trade and calling. [Substituted by Act No. 15 of 2015, dated 24.7.2015.]**

(1)Every person engaged or intending to be engaged in any profession, trade or calling, as categorized in, Schedule III and as may be detailed in the guidelines issued by the State Government for the purpose, in Howrah Municipal Corporation area, either by himself or by an agent or representative, shall obtain a Permanent Certificate of Enlistment or Provisional Certificate of Enlistment, as the case may be, as per modalities specified in sub-section (2), or get the Permanent Certificate of Enlistment renewed, on or before the expiry of the validity period thereof, from the Commissioner of the Corporation or, in his absence, from the officer authorized to function as the Commissioner, upon presentation of an application together with such application fee as specified in the guideline, at such rates, not exceeding rupees two thousand and five hundred per annum, and also the documents as may be determined by the State Government by issuance of guidelines from time to time, Application form for the purpose shall be available either from the Corporation office on payment of such fee as may be determined by the Corporation or through the web portal:Provided that the Provisional Certificate of Enlistment shall not be renewable, and on or before completion of the validity period of Provisional Certificate of Enlistment, the same has to be converted into Permanent Certificate of Enlistment:Provided further that such enlistment or

renewal thereof shall not absolve such person from any liability to take out any license under this Act or any other law for the time being in force.(2)Notwithstanding anything contained in sub-section (1), the application for enlistment of profession, trade and calling may also be submitted through web portals, as may be determined by the State Government along with the manner of submission of such applications in the guidelines mentioned in sub-section (1). In the case of applications under this sub-section, where any or all necessary statutory clearance remain pending. Provisional Certificate of Enlistment shall be issued by the Commissioner for a period of one year, and where all the statutory clearances are available, the Permanent Certificate of Enlistment be issued by the Commissioner within the time limit as may be determined by the guidelines under sub-section (1) on receipt of requisite fees. The recipient of the Provisional Certificate of Enlistment shall obtain all statutory clearances based on this Provisional Certificate of Enlistment and on or before the expiry of validity of the Provisional Certificate of Enlistment shall apply for Permanent Certificate of Enlistment, and shall receive the Certificate from the Corporation office on payment of requisite fee as may be determined by the guidelines. The manner of issuance of Provisional and Permanent Certificate of Enlistment shall be such as may be determined by the State Government in the Guidelines mentioned in sub-section (1).(3)Permanent Certificate of Enlistment under sub-section (1) or sub-section (2) may be obtained for a maximum period of three years together and be renewed for a maximum period of three years together, subject to condition that the fee for enlistment for the entire period shall be deposited together at a time for which the certificate to be issues.]

102. Certificate of enlistment for profession, trade and calling.- (1) Every person engaged or intending to be engaged in any class of profession, trade or calling in Howrah, as specified in Schedule III, either by himself or by an agent or representative, shall obtain a certificate of enlistment from, or, as the case may be, get the same renewed annually by, the Commissioner upon presentation of an application together with such application fee, not exceeding rupees five hundred,[by regulation.] [Words substituted for the words 'as may be determined by the Corporation' by W.B. Act 6 of 2001.]Provided that such enlistment or reveal thereof shall not absolve such person from any liability to take out any licence under this Act or any other law for the time being in force.(2) The Commissioner shall, after making such enquiry as may be necessary and within thirty days of the receipt of the application, grant him such certificate if the application is in order, or shall reject the application if it is not in order.

[\* \* \* \* \*] [[Section 102 first substituted by W.B. Act 10 of 1992, then sections 102, 102A and 102B substituted for section 102 by W.B. Act 11 of 1999, and finally section 102 again substituted sections 102A and 102B omitted by W.B. Act 5 of 2000. Previous section 102B was as under :-'102B. Fine for not paying tax under section 102. - If any person exercises or carries on in Howrah, either by himself or by an agent or representative, on or after the date due for payment of tax under section 102, any profession, trade or calling referred to in Schedule III without the payment of tax due under section 102, he shall be punished with fine which -(i)may extend to an amount equal to three times the amount payable as such tax, and(ii)shall not ordinarily be less than an amount equal to one and half times of such tax.'.]]G. Tax on advertisements

### **103. Tax on, and license for, advertisements.**

(1) Every person, who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding, frame, post, kiosk or structure on, upon, or in any vehicle any advertisement, or who displays any advertisement to public view in any manner whatsoever visible from a public street or other public place, shall pay for every advertisement which is so erected, exhibited, fixed, retained or displayed to public views, a tax at such rate not exceeding the rate mentioned in Schedule IV, as may be determined by the Corporation. (2) When any person pays any tax for any advertisement under sub-section (1), the Commissioner shall grant him a licence in respect of such advertisement specifying the period for which it is valid. (3) The Corporation may by regulation determine the conditions for the grant of licence under this section and the time for, and the manner of, payment of the tax under this section.

### **104. Prohibition of advertisements without payment of tax.**

- No advertisement for which tax is payable under section 103 shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure or shall be displayed to public view in any manner whatsoever in any place unless the tax is paid.

### **105. Presumption in case of contravention.**

- Where any advertisement has been erected, fixed or retained upon or over any land, building, wall, hoarding or structure or within a public street or a public place in contravention of the provisions of this Act or any rules or regulations made thereunder, it shall be presumed that the contravention has been committed by the person or persons or their agents on whose behalf the advertisement purports to be so erected, exhibited, fixed or retained.

### **106. Power of Commissioner in case of contravention.**

- If any advertisement is erected, exhibited, fixed or retained in contravention of the provisions of this Act or any rules or regulations made thereunder, the Commissioner may require the owner or the occupier of the land, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained, to take down or remove such advertisement or may enter any building, land or property and have the advertisement dismantled, taken down or removed or spoiled, effaced or screened.

### **107. Exceptions.**

- The provisions of section 103 to 106 shall not apply to any advertisement which -(a) relates to a public meeting or an election to the Parliament or the State Legislature or the Corporation or any candidature in respect of such election; or (b) is exhibited within the window of any building if the advertisement relates to any trade, profession or business carried on in such building; or (c) relates to any trade, profession or business carried on within the land or building upon or over which such

advertisement is exhibited or to any sale or letting of such land or building or any effects therein or to any sale entertainment or meeting to be held on or upon or in such land or building; or(d)relates to the name of any land or building upon or over which the advertisement is exhibited or to the name of the owner or the occupier of such land or building; or(e)relates to any railway administration and is exhibited within any railway station or upon any wall or other property of a railway administration; or(f)relates to any activity of the Government or the Corporation; or(g)is not exhibited for the purpose of any trade and relates to any -(i)public charitable institution, or(ii)public educational institution, or(iii)public hospital, or(iv)free dispensary, or(v)place of worship, or(vi)information or direction given to the public for their convenience or guidance.H. Tax on carriages and animals

### **108. Tax on carriages and animals.**

- A tax shall be imposed by the Corporation on all carriages and animals kept in Howrah, except -(a)carriage kept for sale by bona fide dealers in such carriages and not used for any other purpose;(b)carriages and animals maintained by any authority for the purpose of a fire brigade;(c)carriages and animals belonging to Government and maintained for police or military purposes; and(d)such other classes of carriages and animals as may be prescribed.Explanation I. - The expression "carriages" includes hackney-carriage, rickshaw, cycle-rickshaw, four-wheeled or two-wheeled carriage, jin-rickshaw, bicycle or tricycle, car drawn by animals, pushcart or thela but does not include children's perambulators or tricycles.Explanation II. - The expression "animals" includes horse, donkey, mule, pony, cow, buffalo, goat, pig, sheep and dog.

### **109. Rate of tax.**

- The rate of tax on carriages and animals shall be such as may be determined by regulations and different rates may be fixed for different classes of carriages or animals :Provided that the rate of such tax shall not exceed one hundred rupees annually in the case of a carriage or an animal.

### **110. Tax on whom leviable.**

- The tax on carriages and animals shall be leviable upon the owners or the persons having possession or control of the carriages or the animals :Provided that in the case of an animal generally used or employed in drawing any carriage, the tax in respect of such animal shall be leviable upon the owner or the person having possession or control of such carriage, whether or not such animal is owned by such owner or such person.

### **111. Licence.**

(1)When the owner or the person having possession or control of any carriage or animal pays to the Corporation the tax payable by him under this Act, the Commissioner shall grant him licence.(2)The Commissioner may require the owner or the person having possession or control of any carriage or animal or the occupier of any land or building on or in which any animal is kept to furnish such

statement in relation to such carriage or animal as may be prescribed.(3)The Commissioner may, by a written notice, require any person who carries on trade or business of a livery stable-keeper to produce for inspection all books and accounts relating to such trade or business.

## **112. Power of Mayor-in-Council to compound for tax.**

- The Mayor-in-Council may compound, for any period not exceeding one year at a time, with any livery stable-keeper or other person keeping vehicles for hire or animals for sale or hire, for a lump sum to be paid by such livery stable-keeper or other person in respect of the vehicles or animals so kept in lieu of the taxes which such livery stable-keeper or other person would otherwise be liable to pay under this Act.

## **113. Power of Corporation to make regulations providing for manner of imposition, etc. of tax.**

- The Corporation may by regulations determine the manner of imposition, payment, refund and remission of tax on carriages and animals, the time for payment of such tax and the conditions under which a licence may be granted.I. Toll

## **114. Toll on roads.**

- The Corporation may, with the sanction of the State Government -(i)establish a toll-bar on any public street (except a kutchra road), whether situated in or without Howrah, vested in the Corporation and constructed or reconstructed by or on behalf of the Corporation; and(ii)levy tolls at such toll-bar on persons, vehicles and animals passing over such street:Provided that no toll-bar shall be established or tolls levied otherwise than for the purpose of recovering -(a)the expenses incurred by the Corporation in constructing or reconstructing such street,(b)interest on such expenses,(i)at the rate of four per cent, per annum; or(ii)when such expenses are defrayed wholly or in part from a loan, one and a half per cent, per annum above the rate of interest chargeable on such loan; and(c)the capitalised value of the estimated cost of the Corporation for maintaining such street.[J. Special Conservancy Charge] [Section 114A with its heading inserted by W.B. Act 11 of 1999.]

## **114A. [ Levy of special conservancy charge. [Section 114A with its heading inserted by W.B. Act 11 of 1999.]**

(1)The Corporation may levy a special conservancy charge on the commercial and industrial establishments for providing municipal services in connection with removal of solid wastes.(2)The charge for the purpose of sub-section (1) shall be such as may be determined by the Corporation from time to time.(3)The Corporation may make regulations specifying the occasions on which such charge may be imposed as well as the rate of charge, the mode of collection and other matters incidental thereto.]

## **Chapter IX**

### **A. Payment and recovery of taxes**

#### **115. Manner of recovery of taxes under this Act.**

- Save as otherwise provided in this Act, any tax levied under this Act may be recovered in accordance with the following procedure and in such manner as may be prescribed -(a)by presenting a bill, or(b)by serving a notice of demand, or(c)by distraint and sale of a defaulter's movable property, or(d)by the attachment and sale of a defaulter's immovable property, or(e)in the case of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings, by the attachment of rent due in respect of the land or the building, or(f)by a certificate under the Bengal Public Demands Recovery Act, 1913.

#### **116. Time and manner of payment of taxes.**

(1)Save as otherwise provided in this Act, any tax levied under this Act shall be payable on such dates, in such number of instalments and in such manner as may be prescribed.(2)If any amount due is paid on or before the date determined under sub-section (1), a rebate of five per cent, of such amount shall be allowed.

#### **117. Presentation of bill.**

(1)When any tax has become due, the Commissioner shall cause to be presented to the person liable for the payment thereof a bill for the amount due :Provided that no such bill shall be necessary in the case of -[\* \* \*] [[Clause (a) omitted by W.B. Act 10 of 1992, which was as under :-(a) a tax on professions, trades, and callings;'.]](b)a tax on advertisements;(c)a toll.Explanation. - A bill shall be deemed to be presented under this section if it is sent by post under certificate of posting to the person liable for payment of the amount included in the bill, and in such case, the date borne on such certificate of posting shall be deemed to be the date of presentation of the bill to such person.(2)Every such bill shall specify the particulars of the tax and the period for which charge is made.

#### **118. Notice of demand and notice fee.**

(1)Save as otherwise provided in this Act, if the amount of the tax for which a bill has been presented under section 117, is not paid within thirty days from the presentation thereof or if the tax on professions, trades and callings or the tax on advertisements is not paid after it has become due, the Commissioner may cause to be served upon the person liable for the payment of the same notice of demand in such form as may be specified by the Corporation by regulations.(2)For every notice of demand which the Commissioner causes to be served on any person under this section, a fee of such amount, not exceeding twenty-five rupees, as the Corporation may determine by regulations shall be payable by the said person and shall be included in the cost of recovery.

## **119. Penalty in case of default of payment of taxes.**

(1) If the person liable for the payment of any tax does not, within thirty days of the service of the notice of demand under section 118, pay the sum due and if no appeal is preferred against such tax, he shall be deemed to be in default. (2) When the person liable for the payment of any tax is deemed to be in default under sub-section (1), such sum, not exceeding fifteen per cent of the amount of tax, as may be determined by the Corporation by regulations, may be recovered from him by way of penalty, in addition to the amount of the tax, the notice fee payable under sub-section (2) of section 118, and simple interest in accordance with sub-section (3). (3) Simple interest at such rate as may be determined by that State Government from time to time shall be payable on any amount of tax remaining unpaid with effect from the date from which the person referred to in sub-section (1) becomes a defaulter under that sub-section. (4) The amount due as penalty or interest under this section shall be recoverable as an arrear of tax under this Act.

## **120. Recovery of tax.**

(1) If any person liable for payment of tax does not, within thirty days after the expiry of thirty days referred to in sub-section (1) of section 119, pay the amount due, such sum together with all costs, interest due and penalty may be recovered under a warrant, issued in such form as may be specified by the Corporation by regulations, by distress and sale for the movable property or the attachment and sale of the immovable property of the defaulter : Provided that the Commissioner shall not recover any sum the liability of which has been remitted on appeal under the provisions of this Act. (2) Every warrant issued under this section shall be signed by the Commissioner or any other officer authorised by him in this behalf.

## **121. Distress.**

(1) It shall be lawful for any officer or other employee of the Corporation to whom a warrant issued under this Chapter is addressed to distrain, wherever it may be found in any place in Howrah, any movable property belonging to the person therein named as defaulter, subject to the following conditions, exceptions and exemptions, namely :-(a) the following property shall not be distrained :-(i) the necessary wearing apparel and bedding of the defaulter, his wife and children and their cooking and eating utensils; (ii) tools of artisans; (iii) books of accounts; (b) the distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the amount recoverable under warrant, and if any property has been distrained which, in the opinion of the Commissioner, should not have been distrained, it shall forthwith be released. (2) The person charged with the execution of a warrant shall in the presence of two witnesses forthwith make an inventory of the property which he seizes under such warrant, and shall, at the same time, give a written notice in such form as may be specified by the Corporation by regulations to the person in possession thereof at the time of seizure that the said property will be sold as therein mentioned. (3) If there is reason to believe that any property seized under a warrant of distress issued under section 118, if left in the place where it is found is likely to be removed by force, the officer executing the warrant may take it to the office of the Corporation or to any place appointed by the Commissioner.

## **122. Disposal of distrained property and attachment and sale of immovable property.**

(1)When the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is, when added to the amount to be recovered, likely to exceed its value, the Commissioner shall give notice to the person in whose possession the property was at the time of seizure that it will be sold at once, and he shall sell it accordingly by public auction unless the amount mentioned in the warrant is forthwith paid.(2)If the warrant is not in the meantime suspended by the Commissioner or discharged, the property seized shall, after the expiry of the period mentioned in the notice served under sub-section (2) of section 121, be sold by public auction by order of the Commissioner.(3)When a warrant is issued for the attachment and sale of immovable property, the attachment shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge and declaring that such property will be sold unless the amount of tax due with all costs of recovery is paid into the Corporation office within fifteen days from the date of attachment.(4)A copy of the order under sub-section (3) shall be affixed on a conspicuous part of the property and upon a conspicuous part of the Corporation office.(5)Any transfer of or charge on the property attached or any interest therein made without written permission of the Commissioner shall be void as against all claims of the Corporation enforceable under the attachment.(6)The surplus of the sale proceeds, if any, shall, immediately after the sale of the property, be credited to the General Account of the Municipal Fund, and notice of such credit shall be given at the same time to the person whose property has been sold or his legal representative, and if the same is claimed by written application to the Commissioner within one year from the date of the notice, a refund thereof shall be made to such person or representative.(7)All sales of property under this section shall, so far as may be practicable, be regulated by the procedure in force for the time being in the Court of the District Judge, Howrah with respect to a sale after distress.(8)No officer or employee of the Corporation shall directly or indirectly purchase any property at any such sale.(9)Any surplus not claimed within one year as aforesaid shall be the property of the Corporation.(10)For every distraint and attachment made in accordance with the foregoing provisions, a fee of such amount not exceeding two and a half per cent, of the amount of the tax due as shall in each case be fixed by the Commissioner shall be charged and included in the costs of recovery.

## **123. Recovery from a person about to leave Howrah.**

(1)If the Commissioner has reason to believe that any person from whom any sum is due or is about to become due on account of any tax is about to move from Howrah, he may direct the immediate payment by such person of the sum so due or about to become due and to cause a notice of demand for the same to be served on such person.(2)If, on the service of such notice, such person does not forthwith pay the sum so due or about to become due, the amount shall be leviable by distress or attachment and sale in the manner hereinbefore provided, and the warrant of distress or attachment and sale may be issued and executed without any delay.



## **124. Recovery under Bengal Act 3 of 1913.**

- After a defaulter has been proceeded against unsuccessfully under the foregoing provisions of this Chapter or with partial success, any sum due or the balance of any sum due may be recovered by the Commissioner by certificate under the Bengal Public Demands Recovery Act, 1913, together with interest and cost of recovery.

## **125. Distraint not unlawful for want of form.**

- No distress under this Act shall be deemed to be unlawful nor shall any person making the same be deemed to be a trespasser on account of -(a)any defect or want of form in the notice, summons, notice of demand, warrant of distress, inventory or other proceeding relating thereto, or(b)any irregularity committed by such person:Provided that any person aggrieved by such defect or irregularity may, by order of a court of competent jurisdiction, recover the full satisfaction of any special damage sustained by him.

## **126. Occupiers may be required to pay rent towards satisfaction of [property taxes] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.].**

(1)For the purposes of recovery of any [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] from any occupier under section 97, the Commissioner shall cause to be served on such occupier a notice requiring him to pay to the Corporation any rent due or falling due from him in respect of the land or building to the extent necessary to satisfy the portion of the sum due for which he is liable under the said section.(2)Such notice shall operate as an attachment of such rent unless the portion of the sum due shall have been paid and satisfied, and the occupier shall be entitled to credit in account with the person to whom such rent is due for any sum paid by him to the Corporation in pursuance of such notice:Provided that if the person to whom such rent is due is not the person primarily liable for payment of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.], he shall be entitled to recover from the person primarily liable for the payment of such tax any amount for which credit is claimed as aforesaid.(3)If any occupier fails to pay to the Corporation any rent due or falling due which he has been required to pay in pursuance of a notice served upon him as aforesaid, the amount of such rent may be recovered from him by the Corporation as an arrear of tax under this Act.

## **127. Recovery of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings or any other tax or charges when owner of land or premises is unknown or ownership is disputed.**

(1)If any money is due under this Act from the owner of any land or premises on account of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands

and buildings or any other tax, expenses on charges recoverable under this Act and if the owner of such land or premises is unknown or the ownership thereof is disputed, the Commissioner may publish twice, at an interval of not less than two months, a notification of such dues and of sale of such land or premises for realisation thereof and after the expiry of not less than one month from the date of last publication of such notification, unless the amount recoverable is paid, may sell such land or premises by public auction to the highest bidder, who shall deposit, at the time of sale, twenty-five per cent, of the purchase money, and the balance thereof within thirty days of the date of sale. Such notification shall be published in the Official Gazette and in local newspapers and by displaying on the land or the premises concerned.(2)After deducting the amount due to the Corporation as aforesaid, the surplus sale proceeds, if any, shall be credited to the General Account of the Municipal Fund and may be paid, on demand, to any person who establishes his right thereto to the satisfaction of the Commissioner or a court of competent jurisdiction.(3)Any person may pay the amount due at any time before the completion of the sale, whereupon the sale shall be abandoned. Such person may recover such amount by a suit in a court of competent jurisdiction from any person beneficially interested in such land or premises.

## **128. Taxes not invalid for defect of form.**

(1)No assessment and no charge or demand of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings or of any other tax made under this Act shall be called in question or shall in any way be affected by reason of -(a)any clerical or arithmetical mistake arising from any accidental slip or omission -(i)in the name, residence, place of business or occupation of any person liable to pay such tax, or(ii)in the description of any property or thing liable to such tax, or(iii)in the amount of assessment of such tax, or(b)(i)any clerical error, or(ii)any defect of form, not being of a substantial nature:Provided that the Commissioner may, either of his own motion or on the application of any aggrieved person, correct any clerical or arithmetical mistake or clerical error or defect of form as aforesaid.(2)It shall suffice for the purpose of levying any tax under this Act or of any assessment of value of any property under this Act, if the property taxed or assessed is so described as to be generally known, and it shall not be necessary to name the owner or the occupier thereof.

## **129. Cancellation of irrecoverable dues.**

- The Corporation may by order strike off the books of the Corporation any sum due on account of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings or any other tax or on any other account, which may appear to it to be irrecoverable.B. Recovery of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] by person primarily liable to pay to the Corporation

## **130. Apportionment of [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] by the person primarily liable to pay.**

- Save as otherwise provided in this Act, the person primarily liable to pay the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] in respect of any land or building may recover -(a)if there be but one occupier of the land or building, from such occupier half of the rate so paid, and may, if there be more than one occupier, recover from each occupier half of such sum as bears to the entire amount of rate so paid by the owner the same proportion as the value of the portion of the land or building in the occupation of such occupier bears to the entire value of such land or building :Provided that if there be more than one occupier, such half of the amount may be apportioned and recovered from each occupier, in such proportion as the annual value of the portion occupied by him bears to the total annual value of such land or building;(b)the entire amount of the surcharge on the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building from the occupier of such land or building who uses it for commercial or non-residential purposes :Provided that if there is more than one such occupier, the amount of surcharge on the Words substituted for the [property tax] [words 'consolidated rate' by W.B. Act 17 of 1995.] may be apportioned and recovered from each such occupier in such proportion as the annual value of the portion occupied by him bears to the total annual value of such land or building.

### **131. Mode of recovery.**

- If any person is primarily liable to pay any [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on any land or building and is entitled to recover any sum from an occupier of such land or building, he shall have, for recovery thereof, the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to recover such sum.

### **132. The [property tax] [ Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings to be first charge on premises.**

- The [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings due from any person shall, subject to the prior payment of land revenue (if any) due to the Government thereupon, be a first charge upon the land or the building belonging to such person and upon the movable property (if any) found within or upon such land or building.

## **Part V – Civic Services**

### **Chapter X**

### **Water supply and Drainage**

#### **A. Proprietary rights of the Corporation**

### **133. Public water-works etc. to vest in the Corporation.**

- All public tanks, reservoirs, cisterns, wells, tube-wells, aqueducts, conduits, tunnels, pipes, taps and other water-works, whether made, laid or erected at the cost of the Municipal Fund or otherwise, and all bridges, buildings, engines, works, materials and things connected therewith or appertaining thereto, and also any adjacent land (not being private property appertaining to any public tank, which is situated in Howrah, shall vest in the Corporation: Provided that the Corporation may, with the approval of the State Government, make over the water-works for development and maintenance to a separate and independent agency and it shall be lawful for such agency to construct or acquire new water-works.

### **134. Rights over sub-soil water resources.**

(1) All rights over the sub-soil water resources in Howrah shall vest in the Corporation. (2) No person shall sink a tubewell in Howrah except with the prior permission of the Commissioner. (3) The Commissioner may grant such permission on such terms and conditions as may be determined by regulation.

### **135. Supply of filtered and unfiltered water.**

(1) The Corporation shall, within the limits of its capacity, provide for the supply of - (a) filtered water in all parts of Howrah for domestic purposes, and (b) unfiltered water for the purpose of street-watering, flushing of municipal drains, public privies and urinals, gully pits and extinguishing fire. (2) Notwithstanding the provisions of sub-section (1), the Corporation may supply filtered water and unfiltered water for any other purpose on such terms and conditions as may be provided by regulation made by it in this behalf.

### **136. Power of Commissioner to allow owner or occupier of premises to lay down service pipes.**

- Subject to such conditions as the Corporation may from time to time impose, the Commissioner may allow any person owning or occupying any premises to lay down service-pipes from the mains of the Corporation for the purpose of bringing into the premises a supply of filtered and unfiltered water for use therein under the provisions of this Act or the regulations made thereunder.

### **137. Private connections to premises.**

- All private connections to premises from the mains of the Corporation for the supply of water therein and all pipes, taps and other fittings used for such supply shall be made, maintained and regulated in accordance with such regulations as may be made in this behalf.

### **138. Regulation of consumption of water and provision for meters.**

- No owner or occupier of any premises shall suffer water to be wasted. The Corporation may establish block meter for any area or cause meters to be attached to premises for recording the supply of filtered water for regulation of consumption of water and prevention of wastage of water in such manner and may impose fees at such rates for consumption beyond such limit, as may be determined by regulations.

### **139. Bathing platforms and public urinals, latrines, stand post.**

- The Corporation may erect bathing platforms, urinals, latrines and public stand posts to be maintained in such manner as may be determined, and may levy such user fees for realisation of cost of maintenance thereof as may be specified, by regulations.

### **139A. [ Power to cut off or turn off supply of water to premises. [Section 139A inserted by W.B. Act 11 of 1999.]**

(1)Notwithstanding anything contained in this chapter or elsewhere in this Act, the Mayor-in-Council may cut off the connection of water supply to any premises, or may turn off such supply, if -(a)the premises is unoccupied or prohibited for human habitation; or(b)any taxes or rates or charges in respect of the premises, are in arrear for payment for more than one year; or(c)after receipt of a written notice from the Commissioner requiring him to refrain from so doing, the owner or the occupier of the premises continues to use the water, or permits the water to be used, in contravention of the provisions of this Act or the rules or the regulations made thereunder; or(d)any pipe, tap, works or fittings connected with the supply of water to the premises be found, on examination by any officer of the Corporation duly authorised in this behalf, to be out of repairs to such extent as may cause so serious a waste or contamination of water that, in the opinion of the Commissioner, immediate prevention is necessary; or(e)there is any water-pipe situated within the premises to which no tap or other efficient means of turning the water off is attached; or(f)by reason of a leak in the service-pipe or the fittings, damage is caused to any public street, and immediate prevention is necessary :Provided that no action under clause (a) or clause (b) shall be taken without giving a notice of not less than three days to the owner or the occupier, as the case may be, of the premises.(2)The expenses of cutting off the connection, or turning off the water, under sub-section (1) and of restoring the same, as determined by the Mayor-in-Council, shall be paid by the owner or the occupier, as the case may be, or the premises.(3)Nothing in this section shall exempt any person from any penalty or liability which he may otherwise have incurred under any other provision of this Act.]B. Drainage Sewerage

### **140. Public drains and drains in, alongside or under public streets, to vest in Corporation.**

(1)All public drains, and all drains in, alongside or under any public street, whether made at the charge of the Municipal Fund or otherwise, and all work, materials and things appertaining thereto,

which are situate at Howrah, shall vest in the Corporation: Provided that the Corporation may, with the approval of the State Government, make over the trunk-sewers, sewage treatment plants, pumping stations and other utilities to a separate and independent agency for maintenance and development and it shall be lawful for such agency to construct new trunk-sewers, sewage treatment plants, pumping stations or other utilities. (2) For the purposes of enlarging, deepening or otherwise repairing or maintaining any such drain so much of the sub-soil appertaining to the drain as may be necessary for the said purpose shall also be deemed to vest in the Corporation.

#### **141. Drains, etc. constructed etc. at charge of Municipal Fund on private premises to vest in Corporation.**

- All drains and ventilation-shaft, pipes and other appliances and fittings connected with drainage works constructed, erected or set up at the charge of the Municipal Fund in or upon premises not belonging to the Corporation whether for the use of the owner or the occupier of such premises or not shall, unless the Corporation otherwise determines, vest and be deemed always to have vested in the Corporation.

#### **142. Private, streets, etc. not to be constructed over municipal drain without permission.**

(1) Without the written permission of the Commissioner granted in accordance with such regulations as may be made by the Corporation in this behalf - (a) no private street shall be constructed over any municipal drain, or (b) no wall or other structure shall be newly erected, over any municipal drain, or (c) no wall, fence or structure shall be erected on the bed, bank or embankment or any municipal sewage or storm-water channel, nor any portion thereof shall be interfered with, encroached upon, altered or occupied for fishery, agriculture or any other purpose. (2) If any private street is constructed, or any wall or other structure is erected over any municipal drain, or if any wall, fence or structure is erected on the bed, bank or embankment of any municipal sewage or storm-water channel or if any portion thereof is interfered with, encroached upon, altered or occupied without the written permission of the Commissioner, the Commissioner may remove or otherwise deal with the same in such manner as he may think fit and the expenses incurred by the Corporation in so doing shall be paid by the owner of such private street, wall or other structure or by the person who interferes with or encroaches upon or alters or occupies, as the case may be. C. Drainage of premises

#### **143. Right of owner or occupier of premises to empty his house-drain into municipal drain.**

- The owner or the occupier of any premises shall be entitled to cause his house-drain to empty into a municipal drain, provided that, before so doing, he obtains the written permission of the Commissioner and complies with such conditions as the Commissioner may determine as to the mode in which, and the superintendence under which, communications between house-drains and municipal drains are to be made.

#### **144. Connection with municipal drain not to be made except in conformity with section 143.**

(1) No person shall, without complying with the provisions of section 143, make or cause to be made, any connection of a house-drain with a municipal drain. (2) The Commissioner may in accordance with such regulations as may be made by the Corporation in this behalf close, demolish, alter or remake any connection made in contravention of sub-section (1); and the expenses incurred in so doing shall be paid by the owner or the occupier of the premises for the benefit of which such connection was made or by the person who made or caused to be made such connection.

#### **145. House-drain, closed cesspool, etc.**

- Where any premises is in the opinion of the Commissioner without sufficient means of effective drainage, the Commissioner may by written notice require the owner of the premises to construct a house-drain up to a point to be specified in the notice or to construct a closed cesspool and drains emptying into such cesspool in such manner as may be determined by regulation.

#### **146. Grouping or combination of house-drains and enforcement of drainage to undrained premises.**

- The Corporation may, if it considers necessary, make regulations for grouping or combination of house-drains for economic or operational advantages and for enforcement of drainage of undrained premises and for any other matters in connection with drainage.

#### **147. Municipal drains may communicate with public drains, etc.**

- Subject to the approval of the State Government, the Corporation may, if necessary, make the municipal drains communicate with, or empty into, any public drain, lake, canal or water course outside Howrah and may, in doing so, exercise throughout the line outside Howrah along which the municipal drains are to run all the powers exercisable by it under this Act if the said municipal drains were to run entirely in Howrah.

#### **148. Certain matters not to be passed into municipal drains.**

(1) No person shall throw, empty or otherwise discharge into any water source, channel or municipal drain within or outside Howrah any matter, refuse, trade effluent or waste so as to cause pollution, health hazard or nuisance prejudicial to environment. (2) Subject to the provisions of any other law for the time being in force, the Corporation may by regulation provide for treatment standard to be maintained before discharge of any industrial waste or foul water or refuse into any river, water source, channel or municipal drainage and sewerage system.

### **149. Placing or carrying any pipe, etc. over, under or across any immovable property.**

- If it appears to the Mayor-in-Council that it is necessary to place or carry any pipe or drain over, under or across the immovable property of any person to maintain the only or the most convenient municipal water-supply to, and drainage of, any premises, the Mayor-in-Council may, after giving the owner of the immovable property an opportunity of being heard, authorise the owner or occupier of the premises to place or carry such pipe or drain over, under or across such immovable property in such manner as it may think fit to allow.

### **150. Placing and maintenance of aqueducts, etc. over, under or across any immovable property.**

- The Corporation may place and maintain aqueducts, conduits and lines of mains or pipes or drains over, under or across any immovable property within or without the local limits of the Corporation without acquiring such property and may enter on any property for such purposes :Provided that the Corporation shall not acquire any right other than the right of user in the property over, under or across which any aqueducts, conduits, lines of mains, pipes or drains are placed.

### **151. Maps of underground utilities.**

- The Commissioner shall cause to be maintained complete survey maps, drawings and descriptions of all underground utilities in Howrah including water-supply mains, supply pipes, sewers and connections thereto in such form and in such manner as may be prescribed and shall ensure the secrecy of the same in conformity with the provisions of the Official Secrets, Act, 1923. D. Privies, urinals and bathing and washing places

### **152. Power of Corporation to provide and maintain public privies and urinals.**

- The Corporation shall -(a)provide and maintain, in proper and convenient situations, water closets and urinals for the use of the public, and(b)cause such water closets and urinals to be constructed and kept so as not to be a public nuisance or injurious to public health.

### **153. Licence for public toilets and urinals.**

(1)The Corporation may grant license to a private individual or organisation for maintenance and regulation of use of public toilets and urinals constructed by it and no such terms and conditions as may be determined by regulations.(2)Such licensee shall be entitled to recover from the users such fee for the use of the public toilets and urinals as may be determined by regulations.(3)No person shall keep or maintain a toilet or urinal for public use without the specific permission of the Corporation and the Corporation may impose such conditions therefor as it may consider necessary.



**154. [ Conversion of service privy into sanitary toilet etc. [[Section 154 substituted by W.B. Act 11 of 1999, which was earlier as under :-**

'154. Conversion of service privies into sanitary toilets or septic tank latrines. - (1) Whenever it appears necessary on sanitary or environmental grounds, the Mayor-In-Council may declare any ward or part of a ward of the Corporation as the area -(i)where, if the area be one covered with sewerage system, all existing service privies shall be converted into sanitary toilets with necessary connection with the sewerage system,(ii)where, if the area is not one covered with sewerage system, all service privies shall be converted into septic tank latrines, within such period as may be fixed by the Mayor-in Council.(2)In any area in respect of which a declaration has been made under sub-section (1), the owners of the premises served by service privies shall cause such conversion under clause (i) or clause (ii), as the case may be, of sub-section (1), to be made at their own cost.(3)If any such owner fails to cause such conversion to be made under sub-section (2), the Corporation may cause the conversion to be made and recover the expenses thereof together with such penalty not exceeding twenty per cent, of the expenses so incurred, from such owner within such period and in such manner as may be determined by regulation.' ]](1)No person, either owner or occupier of any premises, shall be allowed to maintain service privy within the area of the Corporation.(2)The Commissioner shall issue notice to the owner or the occupier of every premises having service privy, directing him to convert the service privy by connecting either with the sewerage system or into a sanitary toilet, as the case may be.(3)The owner or the occupier of the premises, as the case may be, shall, on receipt of the notice, convert the service privy by connecting either with the sewerage system or into a sanitary toilet, as the case may be, within 90 days from the date of receipt of the notice under sub-section (2).(4)No person shall be allowed to discharge night-soil directly in the municipal drain.]

**155. Privy, urinal and other accommodation at premises for twenty or more labourers or workmen.**

(1)There shall be provided in every new building at or in which not less than twenty labourers or workmen are likely to be employed such privy and urinal accommodation and such accommodation for bathing or washing of clothes and domestic utensils as the Corporation may decide.(2)Where any premises at or in which not less than twenty labourers or workmen are employed are without privy, urinal, bathing or washing place accommodation or with inadequate accommodation, the Mayor-in-Council may by written notice require the owner, of such premises to provide such privy, urinal or bathing or washing place accommodation as it may determine.

**156. [ Provision for privy and urinal accommodation in premises intended for human habitation. [[Section 156 substituted by W.B. Act 11 of 1999, which was earlier as under :-**

'156. Provisions for privy and urinal accommodation in premises where accommodation is not provided or is insufficient. - If any premises intended for human habitation are without privy or urinal accommodation or the existing accommodation is, in the opinion of the Mayor-in-Council,

insufficient, inefficient or for sanitary reasons objectionable, the Mayor-in-Council may by a written notice, require the owner of such premises to -(a)provide such privy or such additional privy or urinal accommodation as it may decide, or(b)make such structural or other alterations in the existing privy or urinal accommodation as it may decide, or(c)substitute, notwithstanding the provisions contained in section 154, any service privy or service urinal accommodation by connected privy or connected urinal accommodation where there is underground sewerage system, and by septic-tank privy or septic-tank urinal accommodation where there is no underground sewerage system, within ninety days of such notice.'.] (1) If any premises, intended for human habitation, is without privy or urinal accommodation, or the existing accommodation, is, in the opinion of the Mayor-in-Council, insufficient, inefficient or objectionable for sanitary reasons, the Mayor-in-Council may, by a written notice, direct the owner or the occupier, as the case may be, of such premises to, make such structural or other alteration of the existing privy or urinal accommodation as may be specified in the notice within 90 days from the date of issue of the notice. (2) If the owner or the occupier of the premises, as the case may be, fails to comply with the directions of the Mayor-in-Council within the time specified in sub-section (1), he shall be punished with fine in accordance with the provisions of section 220.] E. Cesspools and other filth receptacles

### **157. Position of cesspools.**

(1) No person shall construct a cesspool -(a) beneath any part of any building or within fifteen metres of any tank, reservoir, water source or well; or (b) upon any site or in any position in Howrah which has not been approved in writing by the Commissioner; or (c) upon any site or in any position outside Howrah which has not been so approved and is situated within ninety metres of any reservoir used for storage of filtered water to be supplied to Howrah. (2) The Commissioner may at any time by a written notice require the owner of the premises in which any cesspool has been constructed in contravention of the provisions of sub-section (1) to remove such cesspool and to fill up the cesspool with such materials as may be approved by him.

### **158. House-drains, etc. to be subject to survey and control of the Corporation.**

- All house-drains, within as well as without the premises to which they belong, and all cesspools, privies and urinals shall, as respects their site, construction, materials and dimension and arrangements for flushing the same, be under the survey and the control of the Corporation and subject to such regulations as the Corporation may make in this behalf.

### **159. Power of Corporation to grant Licence to plumbers.**

(1) The Corporation may, from time to time, grant to any person it thinks fit, a licence to act as a plumber for the purposes of this Act. (2) Every such licence shall be granted in such manner and in such form and on such terms and conditions as may be determined by the Corporation by regulations.

## **159A. [ Prevention of mosquito breeding. [Section 159A inserted by W.B. Act 6 of 2001.]**

(1) If, in the opinion of the [the Commissioner or any other officer duly authorised by the Commissioner], any pool, ditch, tank, well, pond, swamp, quarry, hole, drain, cesspool, watercourse, pit, cistern, desert or air-cooler, ground, or underground or overhead tank or any collection of water, or any land on which water may, at any time, accumulate, is or likely to become a breeding place of mosquitoes or, in any other respect, becomes a nuisance, the [the Commissioner or any other officer duly authorised by the Commissioner] [Substituted 'Mayor-in-Council' by West Bengal Act No. 7 of 2018, dated 5.4.2018.] may by notice require the owner or the person having control thereof to take all or any of the following actions :-(a) to clean, or drain-off or remove water therefrom, or to provide cover thereto; or (b) [ to treat the same in such physical, chemical or biological method as may consider suitable in the circumstances, or;] [Substituted by West Bengal Act No. 7 of 2018, dated 5.4.2018.](c) to fill up such unwholesome waterbody: Provided that any wholesome waterbody can be filled up only after compliance of the provisions of section 4C of the West Bengal Land Reforms Act 1955 by the owner or the person having control thereof. (2) No person shall keep or permitted to be kept or maintained, within any premises or land any collection of stagnant or flowing water which in the opinion of the [the Commissioner or any other officer duly authorised by the Commissioner] [Substituted 'Mayor-in-Council' by West Bengal Act No. 7 of 2018, dated 5.4.2018.], is or is likely to be breeding place for mosquitoes unless such collection of water is treated in such manner as may effectively prevent the breeding of mosquitoes. (3) All borrow pits dug in the course of construction and repairs of buildings, roads, or embankments, shall be deep and connected with each other in the formation of a drain directed towards the lowest level and properly sloped for discharge into a river, stream, channel, or drain, and no person shall create any isolated borrow pit which is likely to cause accumulation of water which may again in turn, may breed mosquito. (4) The owner or occupier of any premises shall not keep therein any bottle, tyre (old or new) vessel, can, container or receptacle in such manner as may allow it to collect, and/or to retain, water which may breed mosquito, and shall clean and dry such bottle, tyre (old or new), vessel, can, container or receptacle at the interval of seven days. (5) The owner or occupier of any premises shall wrap the openings of the vent-pipes and the outlets of septic tanks with proper mosquito-proof nets and shall maintain covering slabs of septic tanks to prevent entry and exit of mosquitoes. (6) The owner or occupier of any premises shall seal the overhead tanks, cisterns or water receptacles to prevent mosquito breeding and shall provide safe ladder for making the overhead tanks or cisterns or water receptacles approachable in order to facilitate inspection of the water in the container by the authorities of the Corporation. (7) For construction of permanent water collections such as swimming pools, artificial fountains, or water reservoirs, constructed for beautification, -(a) an application shall be submitted to the Corporation, stating therein the anti-larval measures, which shall be taken by the applicant to keep the water free of mosquito larvae: (b) the Corporation after considering the application, shall issue a license to the applicant; (c) the applicant shall receive the said license on payment of such fee as may be determined by the Corporation, and the license shall be renewed annually. (8) The owner or occupier of any private pond or water reservoir shall keep such pond or water reservoir free from water hyacinth or allied weeds to prevent mosquito breeding. (9) [ If any person on whom the notice under sub-section (1) is served on fails or refuses to take the measures, or adopt the method of treatment, specified in such notice within the time

specified therein or contravenes the foregoing provisions under this section, the Municipal Commissioner himself or any officer duly authorised by him may take such measures or adopt such treatment, specified in such notice within the time specified therein, and recover the cost of doing so from the owner or the occupier of the premises, as the cases may be, by way of levying special conservancy charges, at such rate as may be determined by the Mayor-in-Council, and shall also be liable to a penalty which shall not be less than rupees one thousand but which may extend to rupees on lakh only.] [Substituted by West Bengal Act No. 7 of 2018, dated 5.4.2018.]]

## **Chapter XI**

### **Streets and public places**

#### **160. Vesting of public streets in the Corporation.**

(1) All public streets, squares, parks and gardens (not being the property of, and kept under the control of, Government or the Board of Trustees for the Improvement of Howrah) including the soil, sub-soil and the side-drains, footways, pavements, trees, stones and other materials, implements and other things provided for such streets and other public places, which are situated in Howrah, shall vest in the Corporation. (2) Whenever the Corporation proposes to determine the name by which any public street or public place is to be known or to change the name of any public street or public place, it shall refer the proposal to an Advisory Committee constituted under sub-section (3) for its consideration. (3) The State Government shall, by notification, constitute an Advisory Committee for naming, or changing the name of, any public street or square in Howrah. The Advisory Committee shall consist of such number of persons, not exceeding eight but not less than five, as the State Government may think fit.

#### **161. Functions of the Commissioner in respect of public streets.**

- The Corporation shall cause all public streets vested in it under section 160 to be maintained by the Commissioner who shall for this purpose do all things necessary for the public safety and convenience including the construction and maintenance of the bridges, causeways and culverts.

#### **162. Power to make new public streets, etc.**

- The Corporation may lay out and make new public streets, construct bridges and sub-ways, classify public streets into different categories, turn or divert any existing public street, prescribe a regular line for streets or buildings on one or both sides of any public street and take steps in pursuance of a plan for improvement of streets and street alignments and may, by regulation, make provisions in this regard.

#### **163. Power of Corporation to remove or alter verandah, etc. or fixtures attached to buildings which project, etc. over public street.**

(1) No person shall except with the permission of the Commissioner [and on payment of such fees as may be determined by regulations,] [Words inserted by W.B. Act 29 of 1990.] cause any obstruction to or encroachment upon or projection over or otherwise occupy any portion of any public street or other public place. (2) When any verandah, platform, building or other structure or any fixture attached to a building so as to form part of the building (whether erected before or after the commencement of this Act) causes a projection, encroachment or obstruction over or on any public street or other public place vested in the Corporation, the Commissioner, in accordance with such regulations as may be made by the Corporation, may, by a written notice, require the owner or the occupier of the building to remove or alter such verandah, platform, building or other structure or fixture.

#### **164. Power to move anything erected, deposited or hawked in contravention of this Act.**

- The Commissioner may, without notice, cause to be removed - (a) any wall, fence, rail, post, step, booth or other structure or fixture which may be erected or set up in or upon any street, footpath or upon or over any open channel, drain, well or tank contrary to the provisions of this Act; (b) any stall, chair, bench, box, ladder, bale, board or shelf, or any other thing whatsoever placed, deposited, projected, attached or suspended in, upon, from or to any place in contravention of the provisions of this Act; (c) any article whatsoever hawked or exposed for sale in any public place or in any public street or footpath in contravention of the provisions of this Act and any vehicle, package, box, board, shelf or any other thing in or on which such article is placed or kept for the purpose of sale, display, or otherwise.

#### **165. Prohibition of tethering of animals and milking of cattle.**

(1) No person shall tether any animal or cause or permit any animal to be tethered or strayed in any public street or other public place. (2) No person shall milk or cause or permit to be milked any cow or buffalo or other animal in any street or other public place. (3) Notwithstanding anything contained in any other law for the time being in force, the Commissioner may cause to be removed or impounded any animal tethered or being milked or found straying in any street or other public place.

#### **166. Power of Corporation to specify building line and street-alignment.**

(1) If the Corporation considers it expedient to prescribe a regular line for streets or buildings on one or both sides of any public street or portion thereof, it shall give a public notice of its intention to do so. (2) Every such notice shall specify the period within which objections will be received by the Corporation and a copy of the notice shall be sent by post to every owner of the premises abutting on such public street who is registered in respect of such premises in the books of the Corporation. (3) The Corporation shall consider all objections received by it within the specified period and made an order specifying a building-line or a street-alignment or both for such public street. Every such order shall be published in the Official Gazette and shall take effect from the date

of such publication.(4)A register or book with plans attached shall be kept by the Corporation showing all public streets in respect of which a building-line or a street-alignment has been specified and such register shall contain such particulars as may appear to the Commissioner to be necessary and shall be open to inspection by the public on payment of prescribed fee.(5)Whenever it is proposed to repair, re-build, remove, construct or re-construct any building or portion thereof abutting on a public street in respect of which a building-line or street-alignment has been specified by an order, the Commissioner may give direction for setting back or setting forward all such buildings or portions thereof in such manner as may be determined by regulation.

### **167. Power of the Commissioner to authorise temporary construction or temporary closure of parts of public streets.**

- The Commissioner may authorise temporary construction on, or temporary closure of, any part of a public street on such occasions and on such conditions and for such period as the Corporation may provide by regulation made in this behalf.

### **168. Rights of way for underground utilities.**

- Subject to the provisions of any other law for the time being in force, the State Government may, by rules, provide for -(a)sanction by the Corporation of specific rights of way in the subsoil of public and private streets in Howrah for different public utilities including electric supply, telephone and other telecommunication facilities, gas pipes, water-supply, sewerage and drainage, pedestrian sub-ways, shopping plazas, warehousing facilities and the apparatus and appurtenances related thereto provided by the State Government, any statutory body or any licensee under any law;(b)levy of any fee or charges permissible under law;(c)furnishing to the Corporation of maps, drawings and statements which shall enable it to compile and maintain the precise records of the placements of the underground utilities in Howrah.

### **169. Closure of public street for parking purposes.**

- The Commissioner may, with the prior approval of the Mayor-in-Council, close any portion of a public street and declare it as a parking area and charge parking fees at different rates for different vehicles for different areas and for different periods in accordance with such regulation as may be made in this behalf.

### **170. Owner's obligation to make a street where dealing with land as building site.**

(1)If the owner of any land utilizes, sells, leases or otherwise disposes of such land or any portion thereof as plots for the construction of buildings thereon, he shall lay down and make street or streets giving access to the plots into which the land may be divided and connecting such street or streets with any existing public street or private street.(2)Before utilising, selling or otherwise disposing of any land under sub-section (1), the owner thereof shall send to the Commissioner a

written application with a lay-out plan of the land showing the following particulars :-(a)the plots into which the land is proposed to be divided for the erection of buildings thereon and the purpose or purposes for which such buildings are to be used;(b)the reservation or allotment of any site for any street, open space, park, recreation ground, school, market or any other public purpose;(c)the intended level, direction and width of street or streets, including footpaths and drains;(d)the regular line of street or streets;(e)the arrangements to be made for levelling, paving, metalling, flagging, channelling, sewerage, draining, conserving and lighting street or streets.(3)No deed of transfer shall be registered under any law for the time being in force for any land governed by this section until the layout plans have been approved by the Commissioner and all infrastructural constructions completed up to a stage to the satisfaction of the Commissioner in accordance with such regulation as may be made in this behalf.

### **171. Prohibition of making new streets.**

- No person shall make any new street without the prior approval of the Mayor-in-Council.Lighting

### **172. Provision for lighting of public streets, squares, gardens, markets, and buildings.**

(1)The Corporation shall -(a)take measures for lighting, in a suitable manner, the public streets, squares and gardens, municipal markets and all buildings vested in the Corporation;(b)procure, erect and maintain such number of lamps, lamp-posts, other appurtenances as may be necessary for such lighting; and(c)cause such lamps to be lighted by means of oil, gas, electricity or such other means as the Corporation may from time to time determine.(2)The Corporation may itself or in conjunction with any firm or company and in accordance with such regulations as may be made by the Corporation, erect plants and machineries for the generation of power and production of gas for the purpose of lighting.(3)The Corporation may place and maintain -(i)electric wires or gas-pipes for the purpose of lighting such lamps under, over, along or across any immovable property, and(ii)posts, poles, standards, stays, struts, brackets, tunnels, culverts or any other contrivance for carrying, suspending or supporting such lamps, gas-pipes or electric wires in or upon any immovable property :Provided that such pipes, wires, posts, poles, standards, stays, struts, brackets, tunnels, culverts or other contrivance shall be so placed as to occasion as little damage, detriment, inconvenience or nuisance to any person as the circumstances permit.[Chapter XIA] [Chapter XIA with section 172A inserted by W.B. Act 17 of 1995.] Fire prevention and fire safety

### **172A. [ Arrangement for fire prevention and fire safety. [Chapter XIA with section 172A inserted by W.B. Act 17 of 1995.]**

- On the coming into force of the West Bengal Fire Services Act, 1950, in any area within the jurisdiction of the Corporation, the Corporation shall, in consultation with the Director of Fire Services or any officer authorised by him in this behalf by general or special order, require the owner or the occupier of all or any of the premises in such area to make, or to carry, such arrangements as may be necessary for fire prevention and fire safety in such area, and issue a fire safety certificate on

such conditions as the State Government may prescribe from time to time. Explanation. - "Director of Fire Services" shall mean the Director of Fire Services referred to in clause (e) of section 2 of the West Bengal Fire Services Act, 1950.]

## **Chapter XII**

### **Buildings**

#### **173. Use of land for erection of new building.**

- No person shall use any piece of land as a site for erection of a new building except in accordance with the provisions of this Act and of the rules and the regulations made under this Act in relation to such erection of building.

#### **174. Application for sanction for erection of building.**

- Every person who intends to erect a building shall apply for sanction by giving notice in writing of his intention to the Commissioner in such form and containing such information or document as may be prescribed.

#### **175. Sanction or provisional sanction or refusal of erection of building.**

- The Commissioner shall sanction the erection of building ordinarily within a period of sixty days unless any further information or document be called for or sanction be refused in the meantime on such grounds as may be prescribed :Provided that a provisional sanction may be given for the erection of a building for the use of which a licence or permission is required from any department of Government or statutory body under any law for the time being in force in accordance with such procedure as may be prescribed :Provided further that if it appears to be the Commissioner that the site of the proposed building is likely to be affected by any scheme of acquisition of land for any public purpose or by any proposed regular line of public street or extension, improvement, widening or alteration of any street, the Commissioner may withhold sanction to the erection of the building for a period not exceeding eight months.

#### **175A. [ Bar to construction of building in certain cases for a limited period [Section 175A inserted by W.B. Act 2 of 1990.]**

(1)Notwithstanding anything contained in this Act or in any other law for the time being in force, with effect from the date of coming into force of the Howrah Municipal Corporation (Amendment) Act, 1990 (hereinafter referred to in this section as the said Act) and for a period of one year from such date (hereinafter referred to in this section as the said period), no person shall apply for sanction of any plan to erect a building exceeding thirteen and a half metres in height.(2)Any application for sanction of any plan to erect a building exceeding thirteen and a half metres in height, submitted by any person -(a)before the coming into force of the said Act and lying pending



for such sanction on the date of coming into force of the said Act, or (b) at any time during the said period, shall stand rejected forthwith. (3) Any person, whose application for sanction of any plan to erect a building exceeding thirteen and a half metres in height stands rejected under sub-section (2), may apply afresh for such sanction in accordance with the provisions of this Act and the rules made thereunder on the expiry of the said period. (4) Any fee paid by any person for sanction of any plan to erect a building exceeding thirteen and a half metres in height, the application for which stands rejected under sub-section (2), shall, at his option, be refunded to him or adjusted towards the fee payable by him for fresh application for such sanction under sub-section (3). (5) Notwithstanding anything contained in the foregoing provisions of this section, the State Government may, if it considers necessary or expedient so to do in the public interest, by notification, except any application for sanction of any plan from the operation of the provisions of this section. Explanation. - For the purposes of this section, the expression "to erect a building" shall have the same meaning as in sub-section (1) of section 390 of the Calcutta Municipal Corporation Act, 1980.]

## **176. Period for completion of building.**

- After a building plan is sanctioned the person who has given the notice shall commence work and complete the same within such period or extended period as may be prescribed.

## **177. Order of demolition or stoppage of buildings and works.**

(1) Where the erection of any building or the execution of any work in pursuance thereof has been commenced, or is being carried on, or has been completed without or contrary to the sanction or in contravention of any of the provisions of this Act or the rules and the regulations made thereunder, the Commissioner may in addition to any other action that may be taken under this Act, make an order directing that such erection or work shall be stopped or demolished or such addition or alteration thereto be made as the Commissioner considers necessary, by the person at whose instance the erection or the work has been commenced, or is being carried on, or has been completed : Provided that no order under this provision shall be made unless such person has been given a reasonable opportunity of being heard in accordance with such procedure as may be prescribed. [Provided also that the Commissioner may by order, on such terms and conditions and on payment of such fees as may be prescribed by regulations, regularize the minor unauthorized erection, or execution of any minor work without sanction under this Act, or minor deviation from the sanctioned plan or execution of any minor erection or work in contravention of any sanctioned plan under this Act or the rules or the regulations made thereunder, as the case may be: Provided also that the Commissioner may, by order, delegate his powers and functions under the first and the second proviso of this sub-section to the Special Officers, appointed by the Commissioner with the approval of the State Government on such terms and conditions as may be determined by the Corporation, and the expenses for payment of such officers shall be borne on from the Municipal Fund.] [Added by Act No. 33 of 2017, dated 15.9.2017.] (2) The Commissioner may make an order under sub-section (1), notwithstanding the fact that the assessment of such building has been made for the levy of the [property tax] [Words substituted for the words 'consolidated rate' by W.B. Act 17 of 1995.] on lands and buildings. (3) Any person aggrieved by an order of the Commissioner made under sub-section (1) may, within thirty days from the date of the order, prefer an appeal against the

order to the Municipal Building Tribunal appointed under this Chapter.(4)No Court shall have jurisdiction in any matter for which provision is made under this Chapter for appeal to the Municipal Building Tribunal.(5)If a person fails to comply with a conclusive order of the Commissioner or the Tribunal, as the case may be, under this section, the Commissioner may himself cause the order to be carried out and recover the expenses thereof from such person as an arrear of tax under this Act.(6)Notwithstanding anything contained in this Chapter, if the Mayor-in-Council is of the opinion that immediate action is called for in relation to a building or any work being carried on in contravention of the provisions of this Chapter, it may, for reasons to be recorded in writing, cause such building or work to be demolished forthwith.

### **177A. [ Construction of building in contravention of the provisions of the Act or the rules made thereunder. [Section 177A inserted by W.B. Act 40 of 1994.]**

(1)Notwithstanding anything contained in this Act or the rules made thereunder or in any other law for the time being in force, any person, who, being responsible by himself or by any other person on his behalf, so constructs or attempts to so construct or conspires to so construct any building or additional floor or floors of any building in contravention of the provisions of this Act or the rules made thereunder as endangers or is likely to endanger human life, or any property of the Corporation whereupon the water-supply, drainage or sewerage or the road traffic is disrupted or is likely to be disrupted, or is likely to cause a fire hazard, shall be punishable with imprisonment of either description for a term which may extend to five years and also with fine which may extend to fifty thousand rupees.Explanation. - "Person" shall include an owner, occupier, lessee, mortgagee, consultant, promoter or financier, or a servant or agent of an owner, occupier, lessee, mortgagee, consultant, promoter or financier, who supervises or causes the construction of any building or additional floor or floors of any building as aforesaid.(2)The offence under sub-section (1) shall be cognizable and non-bailable within the meaning of the Code of Criminal Procedure, 1973.(3)Where an offence under sub-section (1) has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.Explanation. - (a) "Company" means a body corporate, and includes a firm or other association of individuals; and(b)"Director", in relation to a firm, means a partner in the firm.]

### **178. Completion certificate.**

- No new building or a part of a new building shall be occupied for use until and unless a certificate of completion of the building or a part of it has been submitted to the Corporation.

## **179. Prohibition on change of use of building.**

(1) No person shall without any written permission of the Commissioner change or allow the change of the use of any building for any purpose other than that specified in the sanction or convert or allow the conversion of a tenement under a particular occupancy or use group to be a tenement under another occupancy or use group. (2) In case the Commissioner refuses to give such permission he shall give a reasonable opportunity of being heard to the person seeking permission. (3) Any person aggrieved by an order of the Commissioner under sub-section (2) may, within thirty days from the date of the order, prefer an appeal before the Municipal Building Tribunal.

## **180. Power to order removal of dangerous buildings.**

(1) If it appears to the Commissioner at any time that any building is in a ruinous condition or is in any way dangerous, the Commissioner may by an order require the owner or the occupier of such building to demolish, secure or repair such building. (2) If it appears to the Commissioner that the danger from such building is imminent, he may, before making the order as aforesaid, take such steps as may be necessary to prevent the danger. (3) If the owner or the occupier of the building does not comply with the order under this section, the Commissioner shall take such step in relation to the building as may be necessary to prevent any cause of danger therefrom. (4) All expenses incurred by the Commissioner, in relation to any building, under this section shall be recoverable from the owner or the occupier thereof, as the case may be, as an arrear of tax under this Act.

## **181. Municipal Building Tribunal for Howrah.**

(1) The State Government shall appoint a Municipal Building Tribunal for Howrah to hear and decide appeals under this Chapter. (2) The Tribunal shall consist of a Chairman and two Assessors. (3) The Chairman shall be an officer of the West Bengal Higher Judicial Service having such experience as may be prescribed. (4) One of the Assessors shall be appointed by the State Government and the other shall be appointed by the Corporation : Provided that no Councillor, [\* \* \*] [Word 'Alderman' omitted by W.B. Act 17 of 1995.] or officer or employee of the Corporation shall be appointed as an Assessor. (5) The Chairman and the Assessors shall be appointed for such period and on such terms and conditions as the State Government may, by notification, specify. (6) The Chairman of the Tribunal shall appoint and maintain such officers and employees in his establishment and on such terms and conditions of service as may be prescribed. (7) The business of the Tribunal shall be conducted in such manner as the President of the Tribunal may, from time to time, with the previous approval of the State Government, determine. (8) All expenses of the Tribunal shall be paid out of the Municipal Fund. (9) Notwithstanding anything contained in this Chapter, the State Government may appoint for Howrah any other Municipal Building Tribunal under any other law in force for the time being and such Tribunal shall exercise powers of the Tribunal under this Chapter.

## **182. Licensed Building Architect and Licensed Building Surveyor.**

- The Commissioner may, from time to time and in such manner as may be prescribed, grant licence to a person to act as a Licensed Building Architect or a Licensed Building Surveyor for the purpose of this Chapter.

## **183. Municipal Building Code.**

- The State Government may make rules for -(a)regulation or restriction of the use of site of the building,(b)regulation of fire protection measures and structural and other safeties of the building,(c)regulation of conveniences and amenities in the building including quality of materials, plumbing services, workmanship and the like,(d)regulation of architectural designs of buildings, and(e)regulation of building uses for the purpose of residence, hospitals, nursing homes, factories, warehouses, eating houses, theatres, cinemas, commercial institutions, educational buildings and the like.[Chapter XIIA [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.] Preservation and Conservation of Heritage Buildings]

### **183A. [ Owner to maintain, preserve and conserve heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- Every owner or occupier of any heritage building declared as such by the Corporation shall maintain, preserve and conserve it and shall not change its use in contravention of the provisions of this Act or the rules or the regulations made thereunder for its maintenance, preservation or conservation.Explanation I. - The word "maintain", with its grammatical variations and cognate expressions, shall include fencing, covering, repairing, restoring or cleansing, or doing of any act which may be necessary for the purpose of preserving or conserving, of, or securing convenient access to, a heritage building.Explanation II. - "Owner" shall, notwithstanding anything contained elsewhere in this Act, include, for the purposes of this chapter, -(a)a joint owner of a heritage building vested with the power of management thereof on behalf of himself and any other joint owner, or successor-in-title of any such joint owner, or(b)a manager, or trustee, vested with the power of management of a heritage building, or successor-in-office of such manager or trustee.]

### **183B. [ Power of Corporation to declare a building as a heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- Where the Corporation, on the recommendation of the Heritage Conservation Committee and also of the Mayor-in-Council, is of the opinion that any building in Howrah should be preserved and conserved for historical, architectural, environmental or ecological purpose, it may declare such building as a heritage building :Provided that during the period when any proposal for declaring a building as a heritage building is under consideration of the Heritage Conservation Committee or the Mayor-in-Council, no owner of such building, or no lessee or sub-lessee to whom such building has been leased out, shall transfer such building by way of sale, lease or mortgage without the prior approval of the Commissioner.]

**183C. [ Gradation of heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- The gradation of a heritage building according to its historical, architectural, environmental or ecological purpose shall be such as may be prescribed.]

**183D. [ Heritage Conservation Committee. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

(1)The Mayor-in-Council shall constitute a Committee to be called the Heritage Conservation Committee with the Commissioner as its Chairman and an officer of the Corporation as its Convenor.(2)The Committee shall have, in addition to the Chairman and the Governor, seven other members of whom -(a)one shall be a nominee of the Calcutta Metropolitan Development Authority,(b)one shall be the Director of the Department of Archaeology, Government of West Bengal, or his nominee,(c)one shall be an eminent architect,(d)one shall be an artist,(e)one shall be an environmentalist,(f)one shall be a historian, and(g)one shall be the Chief Valuer and Surveyor of the Corporation.(3)The Committee may co-opt one person to be nominated by the concerned department of the State Government while dealing with any land or building under the management of the said department.(4)The Committee shall, in accordance with the provisions of this Act and the rules and the regulations made thereunder, scrutinize every application or proposal for declaration of a building as a heritage building, and recommend to, and also advise, the Mayor-in-Council in respect of the preservation and conservation of such building as a heritage building.(5)The Committee shall meet at such periodical interval as may be determined by the Mayor-in-Council.(6)The Commissioner shall, in the case of emergency, take such measures as may be necessary for the preservation and conservation of a heritage building, provided that such measures shall be required to be approved by the Heritage Conservation Committee at its meeting.]

**183E. [ Powers and functions of Heritage Conservation Committee. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- The Heritage Conservation Committee shall have the power to function independently for the purpose of preservation, conservation and maintenance of heritage buildings in so far as such power does not offend any other provisions of this Act or the rules made thereunder relating to construction or use of building :Provided that for erection or re-erection in a heritage building or part thereof, or for restoration of any heritage building to its old shape, design or beauty in the case of unlawful demolition, or for making any change of internal or external wall, structural pattern, floor, roof, interior or exterior architectural floor, facade or skyline, or for any other change, of a heritage building, the provisions of Chapter XII of this Act and the rules made thereunder shall apply mutatis mutandis.]

**183F. [ Power of Corporation to require, purchase or take on lease heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- Subject to the other provisions of this Act, the Corporation may acquire, purchase or take on lease any heritage building for the purpose of preservation and conservation thereof: Provided that in the case of a heritage building declared as such for the purpose of preservation and conservation as required under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979, the approval of the concerned department of the State Government shall be taken.]

**183G. [ Transfer of right of development for the purpose of acquisition by agreement. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- When the owner of any heritage building is not willing to preserve or conserve any heritage building, the Commissioner may, for the purpose of acquisition of such heritage building by agreement and on the recommendation of the Heritage Conservation Committee and with the approval of the Mayor-in-Council, allow the transfer of right of development of such heritage building, which shall be heritable and transferable to the owner of such heritage building in such manner, and subject to such conditions, as may be prescribed. Explanation I. - "Development" shall have the same meaning as in clause (7) of section 2 of the West Bengal Town and Country (Planning and Development) Act, 1979. Explanation II. - "Right of development of such heritage building" shall mean the right of development, in the prescribed manner, of such potentials as may be available in respect of such heritage building on a plot of land different from the land and building comprising the heritage building but in the same ward of the Corporation.]

**183H. [ Right of access to heritage building acquired by Corporation. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- Subject to such rules or regulation as may be made under this Act, every person shall have the right of access to any heritage building acquired by the Corporation.]

**183I. [ Sub-lease of heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- The Corporation shall have the right to allow the transfer of right of development to the lessee of a heritage building where the unexpired period of the term of lease is for 90 years, and to take the heritage building on sub-lease by agreement, if there is provision for such sub-lease in the deed executed between the owner and the lessee, provided that the question of payment of premium or rent in such case to the owner shall not, notwithstanding any agreement in this behalf, arise, and if the owner as confirming party to the agreement waives the right to receive any further payment of

such premium or rent.]

**183J. [ Permission of concerned department of State Government before acquisition of heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- If the Corporation considers that it is necessary to acquire any building declared as a heritage building for the purpose of preservation and conservation as required under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979, by agreement or under the Land Acquisition Act, 1894, permission of the concerned department of the State Government shall be taken before such acquisition.]

**183K. [ Power to exempt rates and taxes, etc. on heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- If the owner of a heritage building enters into an agreement with the Corporation to maintain, preserve and conserve such heritage building properly at his own expenses, the Corporation may, in such case, exempt wholly or partly the owner of such heritage building from payment of rates or taxes or fees for supply of water or any other charge in respect of such heritage building.]

**183L. [ Agreement with owner of heritage building pending acquisition. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

(1)The Commissioner may, pending acquisition of a heritage building by the Corporation under this Act and with the approval of the Mayor-in-Council, propose to the owner of such heritage building to enter into an agreement with the Corporation for a specified period for the maintenance of such heritage building.(2)The agreement as aforesaid may provide for all or any of the following matters :- (a)maintenance of the heritage building by the owner or by any other person willing to maintain the said heritage building;(b)custody of the heritage building and the duties of the person who may be employed to watch it;(c)the restrictions on the owner's right -(i)to use the heritage building for any other purpose detrimental to its conservation,(ii)to charge any fee for entry into, or inspection of, the heritage building, and(iii)to build on or near the site or the heritage building.]

**183M. [ Voluntary contribution and agreement with any voluntary organisation, person or company. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

(1)The Commissioner may receive voluntary contributions towards the cost of maintaining any heritage building and may give order as to the management and application of such contributions for the purpose of preservation and conservation of such heritage building.(2)Subject to the approval of the Mayor-in-Council, the Commissioner may enter into any agreement with any person or voluntary organisation or company, whether incorporated or not, willing to preserve and

conserve any heritage building on such terms and conditions as the Commissioner may determine.]

**183N. [ Taking over management and control of heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

(1) If the Commissioner, on receipt of any information, is satisfied that the owner of a heritage building fails to preserve or conserve the heritage building, the Commissioner may, when the heritage building is vacant and after hearing the owner, by order in writing, take over the management and control of such heritage building for the purpose of preservation and conservation thereof, suspending the right of the owner to transfer such heritage building for a maximum period of five years, subject to acquisition either by agreement or under the provisions of the Land Acquisition Act, 1894. (2) The Commissioner shall thereafter notify the heritage building for letting it out by agreement to any person as tenant for the purpose as aforesaid, and the owner shall be entitled to an amount equal to the reasonable letting value of the heritage building as rent less the cost on account of preservation and conservation of the heritage building.]

**183O. [ When heritage building ceases to be heritage building. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

- If the Corporation decides that any heritage building has ceased to be of public interest or has lost its importance for any reason whatsoever, it may, with the approval of the State Government, declare that such heritage building has ceased to be a heritage building for the purposes of this Act.]

**183P. [ Penalty. [Chapter XIIA with sections 183A to 183P inserted by W.B. Act 11 of 1999.]**

(1) Any person who destroys, removes, alters, defaces or misuses any heritage building or does any act, or abets in the commission thereof, in contravention of any provision of this chapter or the rules or the regulations made thereunder, shall be punishable with rigorous imprisonment for a term which may extend to three years and also with fine which may extend to fifty thousand rupees and, in default, with further rigorous imprisonment for six months. (2) Any court convicting any person under this section shall, by order, direct such person to restore the heritage building to its former shape and beauty at his cost, and any failure to comply with such order shall be deemed to be a continuing offence and such person shall be punishable with an additional fine of rupees two hundred and fifty for every day during which such contravention or failure continues after conviction for the first such contravention. Explanation. - For the purposes of this section, "person" shall include an owner, occupier, lessee, mortgagee, consultant, promoter or financier who supervises or causes erection, destruction, removal, defacement or misuse of any heritage building.]

## **Chapter XIII**

### **Bustees**



## **184. Power of Corporation to define and alter limit of bustees.**

- The Corporation may define the external limits of any bustee and may from time to time alter such limits.

## **185. Power of Corporation to prepare and execute improvement schemes of bustee.**

(1)The Corporation may, with the approval of the State Government, prepare and execute improvement scheme for the purpose of effecting environmental or general improvement of bustees. Such scheme may provide for water-supply, sanitation, pathways, lighting and the like.(2)Notwithstanding anything contained hereinbefore the Commissioner may, for reasons of environmental sanitation, cause the following works to be executed in any bustee :-(a)Sinking of tubewells inside a bustee including laying of water-pipe lines, installation of overhead reservoirs and other appurtenances necessary to maintain flushing for privies and sewers.(b)Laying of drains and diversion of existing drains.(c)Conversion of service privies into connected privies or septic tank privies.(d)Removal of solid or liquid wastes from the bustees including removal of silt from sewers, sludge from septic tanks or cleansing of squaring platforms.(e)Repair work relating to any of the above activities.

## **186. Power of Corporation to acquire the right of user in Land in or around a bustee.**

(1)If, at any time, it becomes necessary to acquire the right of user in any land in or around any bustee for the purpose of effecting improvement, the Corporation shall follow such procedure as may be prescribed:Provided that the compensation payable to any person whose right of enjoyment in such land has been prejudicially effected by such acquisition shall be calculated at ten per cent, of the market value of such land on the date the Corporation declares its intention to acquire such right.

## **187. Sanction of building plans submitted by thika tenants.**

- Subject to the provisions of the Calcutta Thika Tenancy Act, 1949, the Corporation may sanction building plans submitted by a thika tenant for the purpose of permanent construction in the nature of renovations, additions and alterations to and conversion of the existing huts into pucca structures and also for construction of new structures under such building regulation and upon payment of such fees as may be determined by the Corporation by regulation :Provided that a lay-out plan of a bustee or such substantial unfragmented portion thereof as is in actual occupation of the thika tenant or a group of thika tenants occupying contiguous parcels of lands in terms of leave and licence granted by the landlord has been prepared and submitted to the Corporation to indicate the existing arrangements of huts, streets, pathways, drains and other common facilities along with the proposed alterations and modifications thereto.

## **Chapter XIV**

### **Solid Wastes**

#### **188. Collection, removal and disposal of solid wastes.**

(1) For the purpose of securing efficient scavenging and cleansing of all streets, public places and premises in Howrah, the Corporation shall undertake the function of collection, removal and disposal of solid wastes. (2) All matters deposited in public receptacles, depots and places provided or appointed by the Corporation for collection of solid wastes shall be the property of the Corporation. (3) The Corporation may, by regulation, specify the duties of the owners or occupiers of the premises in the matter of collection of solid wastes and different provisions may be made for premises in different types of occupational uses. (4) The Corporation shall provide vehicles or other suitable means for removal of solid wastes. (5) The Corporation shall provide or appoint in proper and convenient situations public receptacles, depots and places for the temporary deposit of solid wastes including rubbish, carcasses and other offensive matters. (6) The Corporation may dispose of the solid wastes in such manner as may be approved by the State Government and at such place within or outside Howrah as it considers suitable : Provided that no place which has not been used before the commencement of this Act for the purpose of disposal of solid wastes shall be so used except in conformity with the provisions of the West Bengal Town and Country (Planning and Development) Act, 1979. (7) Notwithstanding anything to the contrary contained in any other law in force for the time being, no method or other employee of the Corporation who is employed to remove or otherwise to deal with different kinds of solid wastes shall, without giving the Commissioner any notice of his intention so to do or without the permission of the Commissioner, withdraw from his duties.

## **Chapter XV**

### **Inspection and regulation of premises and of factories, workshops and places of public resort**

#### **189. Procedure in cases of buildings deemed unfit for human habitation.**

- If, for any reason, any building or portion of a building, intended for, or used as, dwelling place appears to the Commissioner to be unfit for human habitation, he may, if he considers that the building or the portion thereof can be altered to make it fit for human habitation, by an order in writing require the owner of such building to make such alterations in the building or the portion thereof as he thinks necessary within a period specified in the order, where the Commissioner considers that the building or the portion thereof cannot be so altered as to make it fit for human habitation or where the building or the portion thereof is not so altered as required by the Commissioner, the Commissioner shall take such steps as may be necessary to enforce such order.

## **190. Warehouse godowns, etc. not to be established without permission.**

(1) No person shall, without the previous permission of the Commissioner, [and subject to the payment of such fees as may be determined by regulations, establish] [Words substituted for the word 'use' by W.B. Act 29 of 1990.] or materially alter, enlarge or extend the use of any premises as a warehouse or godown or for running a goods transport business either by his own carriers or by arrangement with the owners of such carriers. (2) The Commissioner may refuse to give such permission or impose such condition as it thinks fit, if in his opinion such use would be objectionable due to traffic constraints in the vicinity of such premises or inadequacy of space for parking of vehicles or loading or unloading of goods; or would constitute a fire hazard or other nuisance.

## **191. Factory, etc. not to be established, etc., without permission of the Commissioner.**

(1) No person shall, without the previous written permission of the Commissioner [and subject to the payment of such fees as may be determined by regulations] [Words inserted by W.B. Act 29 of 1990.], establish in any premises, or materially alter, enlarge or extend, any factory or workshop or work-place in which it is intended to employ steam, electricity, water or other mechanical power. (2) The Commissioner may, in accordance with such regulations as may be made by the Corporation, refuse to give permission under sub-section (1) if he is of opinion that the establishment, alteration, enlargement or extension of such factory, workshop or work-place in the proposed position would be objectionable by reason of the density of the population in the neighbourhood thereof or would be nuisance to the inhabitants of the neighbourhood.

## **192. Eating houses, etc., not to be used without licence from Commissioner.**

(1) No person shall, without or otherwise than in conformity with the terms of a licence granted by the Commissioner in this behalf, keep any eating-house, tea-shop, hotel, boarding house, bakery, aerated water factory, ice factory or other place where food is sold or prepared for sale. (2) The Commissioner may at any time cancel or suspend any licence granted under sub-section (1) if he is of opinion that the premises covered by it are not kept in conformity with the terms of such licence or the provisions of any rules and regulations, relating to such premises, whether the licence is prosecuted under this Act or not.

## **193. Licensing and control of theatres, circuses and places of public amusement.**

- No person shall, without or otherwise than in conformity with the terms of a licence granted by the Commissioner in this behalf, keep open any theatre, circus, cinema-house, dancing hall or other similar place of public resort, recreation or amusement : Provided that this section shall not apply to private performances in any such place.

## **194. Power of Commissioner to stop use of premises when used without or otherwise than in conformity with terms of licence.**

- If the Commissioner is of opinion that any eating house, tea-shop, hotel, boarding house, bakery, aerated water factory, ice factory or other place where food is sold or prepared for sale or any theatre, circus, cinema-house, dancing hall or similar other place of public resort, recreation or amusement as the case may be, is kept open without or otherwise than in conformity with the terms of a licence granted under section 193 he may by an order in writing stop the use of any such premises for any such purpose for such period as may be specified in the order after recording reasons or such opinion :Provided that no such order shall be made until the licensee or other person keeping the premises so open has been given an opportunity of being heard.

## **194A. [ Premises not to be used for keeping animals, birds, etc. without licence. [Sections 194A to 194E inserted by W.B. Act 29 of 1990.]**

- No person shall use any land or premises for keeping horse, cattle or other quadruped animals or birds for transportation, sale or hire or for sale of the produce thereof without or otherwise than in conformity with the terms of a licence granted by the Commissioner on payment of such fees as may be determined by the Corporation by regulations :Provided that the fees shall not exceed, -(a)in the case of any race horse, four hundred rupees annually;(b)in the case of any animal, other than a race horse, or bird, one hundred rupees annually.]

## **194B. [ Seizure of certain animals or birds. [Sections 194A to 194E inserted by W.B. Act 29 of 1990.]**

(1)If any horse, cattle or other four-footed animal or bird is kept on any land or premises in contravention of the provision of section 194A or is found roaming or tethered on any street or public place or on any land belonging to the Corporation, the Commissioner or any employee of the Corporation authorised by him in this behalf may seize such horse, cattle or four-footed animal or bird and cause it to be impounded or removed to, or maintained in, such place as may be appointed by the State Government or the Corporation for this purpose; and the cost of such seizure and impounding or removing and maintenance as aforesaid shall be recoverable by sale of such horse, cattle or four-toed animal or bird by auction :Provided that any person claiming such horse, cattle or four-footed animal or bird may within seven days of such seizure get it released on his paying all the expenses incurred by the Corporation in seizing, impounding or removing or maintaining such horse, cattle or four-footed animal or bird and on his producing such evidence in support of his claims as the Commissioner may think sufficient.(2)The proceeds of sale of any horse, cattle or four-footed animal or bird by auction under sub-section (1) shall be applied in meeting the expenses incurred on account of seizure, impounding or removal, and maintenance of such horse, cattle or four-footed animal or bird and of holding such sale; and the surplus, if any, shall be held in deposit by the Commissioner and shall, if not claimed by the owner of such horse, cattle or four-footed animal or bird within a period of ninety days from the date of sale, be credited to the Municipal Fund.]

**194C. [ Registration and control of dogs. [Sections 194A to 194E inserted by W.B. Act 29 of 1990.]**

- The Corporation may, by regulations made in this behalf, -(a)require the registration to be done of all dogs kept within Howrah;(b)require that every registered dog shall wear a collar to which shall be attached a metal token to be issued by the Commissioner, and fix the fee payable for the issue thereof;(c)require that any dog which has not been registered or which is not wearing such token shall, if found in any public place, be detained at a place set apart for the purpose; and(d)fix the fee which shall be charged for such detention, and provide that any such dog shall be liable to be destroyed or otherwise disposed of unless it is claimed and the fee in respect thereof is paid within one week from the date of such claim.]

**194D. [ Power to destroy dog and other animals. [Sections 194A to 194E inserted by W.B. Act 29 of 1990.]**

- The Commissioner may -(a)cause to be destroyed, or confined for such period as he may direct, any dog or other animal which is, or is suspected to be, suffering from rabies, or which has been bitten by any dog or other animal suffering or suspected to be suffering from rabies;(b)by public notice direct that after such date as may be specified in the notice, any dog which is without a collar or without any mark distinguishing it as a private property and is found straying on the street or beyond the enclosure of the house of its own, if any, may be destroyed or caused to be destroyed accordingly.]

**194E. [ Power to stop nuisance from animals. [Sections 194A to 194E inserted by W.B. Act 29 of 1990.]**

(1)Whenever the Commissioner is of opinion that the user of any premises for keeping any animal or bird therein is causing a nuisance and that such nuisance should immediately be stopped, the Commissioner may, by order, require the owner or the occupier of such premises to stop such nuisance within such period as may be specified in the order.(2)If, at the end of such period, the nuisance is not stopped, the Commissioner or any other officer authorised by him in this behalf may cause such use of such premises to be stopped forthwith by posting police pickets or by such other means as he thinks fit at the cost of such owner or occupier.(3)If such owner or occupier does not deposit the cost as aforesaid within such time as may be specified by the Commissioner or any officer authorised by him in this behalf or, if the nuisance is not abated, the nuisance shall be stopped by the Commissioner or by the officer authorised by him in this behalf and the cost may be realised by seizure and auction of the articles or the properties found in the premises.]

## **Chapter XVI**

### **Markets and Slaughter-houses**

## **195. Power of Corporation to provide and maintain municipal markets, slaughter-houses and stock-yards.**

(1)The Corporation may own, purchase or take on lease any land or building for the purpose of establishing municipal market or slaughter-house or stock-yard or improving any existing municipal market, slaughter-house or stock-yard and make provision for their maintenance.(2)The Corporation may after giving general notice close any municipal market or slaughter-house or stock-yard or any portion thereof and the premises occupied for any municipal market, slaughter-house or stock-yard or any portion thereof so closed shall be vacated by the occupants in accordance with such notice.

## **196. Power of Commissioner to license private markets, etc.**

- No person shall, without or otherwise than in conformity with the terms of a licence granted by the Commissioner in this behalf, keep open any private market or wilfully or negligently permit any place to be used as a private market or use any place as a slaughter-house or stock-yard or for the slaughtering of any animal intended for human consumption.

## **197. Licensing of butchers and of sale of meat, etc. outside market.**

- No person shall, without or otherwise than in conformity with the terms of a licence granted by the Commissioner in this behalf, -(a)carry on within Howrah or at any municipal slaughter-house without Howrah the trade or business of a butcher, or(b)sell or expose or hawk about for sale any animal or any meat or fish intended for human consumption in any place other than a municipal market or a private market.

## **198. Levy of stallage, rent and fee.**

- The Commissioner may, subject, to the other terms and conditions as may be fixed, -(a)charge such stallage, rent or fee as may, from time to time, be fixed by the Corporation in this behalf for the occupation or use of any stall, shop, stand, shed, pen or space in a municipal market or municipal slaughter-house;(b)farm the stallage, rent or fee chargeable as aforesaid or any portion thereof for such period as he may think fit, and(c)put up to public auction, or dispose of by private sale, the privilege of occupying or using any shop, stall, stand, shed, pen or space in a municipal market or municipal slaughter-house on such terms and conditions as he may think fit.

## **199. Depots for sale of essential commodities.**

- The Commissioner may, from time to time, subject to such directions as he may receive from the Mayor-in-Council on the advice of the State Government, open depots or shops for trading any essential commodities.

## **200. Licence for hawking, etc.**

- No person shall, without or otherwise than in conformity with the terms of a licence granted by the Commissioner in this behalf, -(a)hawk or expose for sale in any place any article whatsoever whether it be for human consumption or not; or(b)use in any place his skill in any handicraft or render services to the public for their convenience for the purpose of gain or making a living.

## **201. Licence for sale of fish, poultry or flesh.**

- No person shall, otherwise than in conformity with a licence from the Commissioner and other provisions as may be made by regulation by the Corporation in this behalf, carry on a trade of a butcher, fish monger, poulterer or importer of flesh intended for human food or use of any place for the sale of flesh, fish or poultry intended for human food. Food and drugs

## **202. Prohibition of sale, etc. of adulterated or misbranded food or drug.**

- No person shall directly or indirectly, himself or by any other person on his behalf, sell, expose or hawk about for sale or manufacture or store for the preparation of any food or drug or for sale any food or drug which is adulterated or misbranded.

## **203. Registration of manufactory.**

- Every manufactory of mustard oil, edible oil or edible fat or ghee or butter within Howrah shall be registered by the owner or the person in charge thereof in the office of the Corporation in such manner as the Corporation may from time to time direct.

## **204. Prohibition of adulterants in place where butter, ghee, etc. are manufactured or stored.**

- No person shall keep in any shop or place in which milk is stored or in any manufactory, shop or place, in which butter, ghee or any other milk product or wheat, flour, mustard oil, tea, edible oil, edible fat, sugar or gur is manufactured or stored, any substance intended to be used for the purpose of adulteration.

## **205. Place of manufacture, preparation, etc. for sale of any drug or food to be open to inspection.**

(1)Every place used for the manufacture, preparation, storage or packing for sale of any article of food or drug shall be open at all time for inspection by the officers of the Corporation authorised in this behalf by the Commissioner and such officers shall have the right to enter into such places for such inspection at all time.(2)In every place used for manufacture, preparation, storage or packing for sale of any article of food or drug, such article of food or drug or any receptacle and material used for such manufacture, preparation, storage or packing shall be protected from dust, flies and

other insects by such measures as may be specified by the Corporation in this behalf.

## **206. Licensing of shops and places for retail sale of drugs.**

(1) No person shall keep any shop or place for retail sale of drugs not being articles of ordinary domestic consumption without or otherwise than in conformity with the terms of a licence granted by the Commissioner. (2) Every person to whom a licence is granted under sub-section (1) in respect of any shop or place shall display it in some conspicuous part of such shop or place.

## **207. Manufactory or place of storage or sale of food kept in contravention of provisions of this Chapter may be closed.**

- If any manufactory or place of storage or sale of any article of food is kept in contravention of the provisions of this Chapter the Commissioner may cause the same to be closed.

## **208. Corporation to take measures for prevention and checking of dangerous diseases.**

- It shall be the duty of the Corporation to take such measures as are necessary for preventing or checking the spread of any dangerous disease in Howrah or of any epidemic disease among any animals therein.

## **209. Obligation to give information of dangerous diseases.**

- Any person being in charge of, or in attendance, whether as a medical practitioner or otherwise, upon, any person whom he knows or has reasons to believe to be suffering from a dangerous disease, shall forthwith give information respecting the existence of such disease to the Commissioner.

# **Chapter XVII**

## **Restraint of Infection**

## **210. Power of Commissioner to inspect places and take measures to prevent spread of dangerous diseases.**

- The Commissioner or any person authorised by him in this behalf may, at any time by day or by night without notice or after giving such notice as may in the circumstances appear to him to be reasonable, inspect any place in which any dangerous disease is reported or suspected to exist and take such measures as he may think fit to prevent the spread of such disease beyond such place and shall forthwith submit a report to the State Government.



## **211. Power of Commissioner to disinfect building, tank, pool or well.**

- If the Commissioner or any person authorised by him in this behalf is of opinion that the cleaning or disinfecting of any building or any part of a building or any article therein which is likely to retain infection or of any tank, pool or well adjacent to a building is likely to prevent or check the spread of any dangerous disease, he may cleanse or disinfect such building or any part thereof, article, tank, pool or well and may by a written notice require the occupier of such building or any part thereof to vacate the same for such period as may be specified in such notice.

## **212. Measures to prevent spread of dangerous disease.**

(1) If the Commissioner is of the opinion that the water in any well, tank or other place is likely, if used for drinking, to endanger or cause the spread of any disease, he may, by public notice, prohibit the removal of such water for drinking and by notice in writing require the owner or person having control of such well, tank or place to take such steps as he may consider expedient to prevent the public from having access to or from using such water. (2) If Howrah or any part of it is visited or threatened by an outbreak of any dangerous disease, the Commissioner may, by public notice, restrict or prohibit the sale or preparation of any article of food or drink for human consumption.

## **Chapter XVIII**

### **Registration of births and deaths and disposal of the dead**

#### **212A. [ Registration of births and deaths. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- Subject to the provisions of the Registration of Births and Deaths Act, 1969, the Corporation shall cause registration of births and deaths taking place within the area of the Corporation, and extracts of information therefrom shall be supplied, on application, in such form of a certificate, and on payment of such fee, as may be determined by regulations.]

#### **212B. [ Information about birth. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- It shall be the duty of the father or the mother of every child born within the area of the Corporation or, in default of the father or the mother, of any relation of the child living in the same premises or, in default of such relation, of the person having charge of the child to give, to the best of his or her knowledge and belief, to the officer empowered in the area of the Corporation in this behalf, within twenty-one days from the date of birth of the child, information containing such particulars as are required under the Registration of Births and Deaths Act, 1969, or the rules made thereunder: Provided that -(a) in the case of an illegitimate child, no person shall, as father of such child, be required to give any information under this Act containing the particulars of birth of such child, and the officer empowered under this section shall not enter in the register the name of any

person as father of such child except as the joint request of the mother and of the person acknowledging himself to be the father of such child, and such person shall, in such case, sign the register together with the mother;(b)a person required to give information only in default of some other person shall not be bound to give such information if he believed and had reasonable grounds for believing that such information had been given;(c)when a child is born in a hospital or a nursing home or a maternity home, none but the officer-in-charge thereof shall be bound to forward forthwith to the officer empowered under this section a report of such birth in such time and in such form as may, from time to time, be specified by the State Government.]

**212C. [ Information respecting finding of new-born child. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- In case any new-born child is found exposed, it shall be the duty of any person finding such child or of any person in whose charge such child may be placed to give, to the best of his knowledge and belief, to the officer empowered under section 212B, within twenty-one days from the date of finding of such child, such information containing the particulars of birth of such child as such person possesses.]

**212D. [ Information regarding death. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- It shall be the duty of the nearest relation present at the time of the death or in attendance during the last illness of any person dying within the area of the Corporation and, in default of such relation, of any person present or in attendance at the time of the death and of the occupier of the premises in which, to his knowledge, the death took place and, in default of the person hereinbefore mentioned, of each inmate of such premises and of the undertaker or other person causing the corpse of the deceased person to be disposed of to give, to the best of his knowledge and belief, to the officer specially empowered in this behalf for the area within which the death took place, information containing such particulars as are required under the Registration of Births and Deaths Act, 1969, and the rules made thereunder, within twenty-one days from the date of its occurrence:Provided that -(a)if the case of death is known to be a dangerous disease, the information as aforesaid shall be given within twelve hours of its occurrence;(b)if the death of any person occurs in a hospital or a nursing home or a maternity home, it shall be the duty of none but the medical officer or other officer-in-charge thereof to forward forthwith a report of such death in such form as may, from time to time, be specified by the State Government.]

**212E. [ Medical practitioner to certify cause of death. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- In the case of a person who had been attended in his last illness by a duly qualified medical practitioner, such practitioner shall, within three days of his becoming cognizant of the death of such person, sign and forward to the officer specially empowered in this behalf a certificate of the cause of death of such person in such form as may, from time to time, be specified by the State

Government, and the cause of death as stated in such certificate shall be entered in the register together with the name of the certifying medical practitioner.]

**212F. [ Duties of police in regard to unclaimed corpses. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- It shall be the duty of the police to convey every unclaimed corpse to a registered burial or burning ground or other place for disposal of the dead or to a duly appointed mortuary and to inform thereafter the officer specially empowered in this behalf within whose jurisdiction such corpse was found.]

**212G. [ Sextons etc. not to bury etc. corpse. [Sections 212A to 212G inserted by W.B. Act 11 of 1999.]**

- No sexton or keeper of a registered burial or burning ground or other place for disposal of the dead, whether situated within the area of the Corporation or not, shall bury, burn or otherwise dispose of or allow to be buried, burnt or otherwise disposed of any corpse, unless such corpse is accompanied by a certificate in such form as may be prescribed and signed by an officer specially empowered in this behalf or by a registered medical practitioner or any other medical practitioner authorised by the State Government in this behalf.]

**213.**

[\* \* \* \* \*] [[Section 213 omitted by W.B. Act 29 of 1990, which was as under :-'213. Appointment of Registrars and Sub-Registrars of Births and Deaths. - (1) The Health Officer of the Corporation shall be the Chief Registrar of Births and Deaths in Howrah and shall keep in such form as may from time to time be prescribed by the State Government a register of all births and deaths occurring in Howrah.(2)The Corporation shall appoint a person to be the Registrar of Births and Deaths for each borough and may appoint the same person to be such Registrar for more than one borough.(3)The Commissioner shall appoint a Sub-Registrar of Births and Deaths for each registered burial or burning ground or other place for the disposal of the dead to register all corpses brought thereto for interment or cremation or for disposal otherwise:Provided that the same Sub-Registrar may be appointed for more than one such burial or burning ground or other place.(4)The Commissioner shall cause to be printed and published a list containing the name and address of every Registrar and Sub-Registrar appointed under this section.(5)On an application from a person interested, the Chief Registrar or Registrar shall issue an extract from an entry in a register book of birth or death on payment of such fee as may be determined by regulation.(6)The State Government may prescribe the manner in which and person by whom an information relating to birth and death should be given to the Corporation.'.]

## **214.**

[\* \* \* \* \*] [[Section 214 omitted by W.B. Act 29 of 1990, which was as under :-'214. Registration of places for disposal of the dead. - (1) Every owner or keeper of a place not vested in or owned by the Corporation or a Board appointed by the State Government for the administration of such place, which is used for burying, burning or otherwise disposing of the dead, shall cause the same to be registered in a register which shall be kept by the Commissioner and shall deposit to the office of the Corporation at the time of registration a plan of such place prepared by a surveyor.(2)All burial and burning grounds, public or private, shall be registered in the book of the Corporation in such manner as may be determined by regulation.'.]]

## **Chapter XIX**

### **Rules, regulations and by-laws**

#### **215. Power to make rules.**

(1)The State Government may, after previous publication in the Official Gazette, 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 under any provision of this Act are required to be prescribed or to be provided for by rules.(3)All rules made under this Act shall be laid for not less than fourteen days before the State Legislature as soon as possible after they are made and shall be subject to such modifications as the State Legislature may make during the session in which they are so laid. Any modification of the said rules made by the State Legislature shall be published in the Official Gazette, and shall, unless some later date is appointed by the State Government, come into force on the date of such publication.

#### **216. Power to make regulations.**

(1)The Corporation may [\* \* \* \* \*] [Words ', with the previous sanction of the State Government,' omitted by W.B. Act 17 of 1995.] make regulations not inconsistent with the provisions of this Act or the rules made thereunder for discharging its functions under this Act.(2)Such regulations may provide that any breach thereof shall be punishable with such fine as may be specified therein.(3)Such regulations shall be published in the Official Gazette.

#### **217. Power to make by-laws.**

(1)The Corporation may [\* \* \* \* \*] [Words ', with the previous sanction of the State Government,' omitted by W.B. Act 17 of 1995.] make by-laws not inconsistent with the provisions of this Act or the rules or the regulations made thereunder for discharging its functions under this Act.(2)Such by-laws may provide that any breach thereof shall be punishable with such fine as may be specified therein.(3)Such by-laws shall be published in the Official Gazette and in such local newspapers as the Corporation may determine.

## **218. Power of State Government to cancel or modify regulations and by-laws.**

(1) If the State Government is at any time of opinion that any regulation or by-law made by the Corporation should be cancelled or modified either wholly or in part, it shall cause the reasons for such opinion to be communicated to the Corporation, and shall appoint a reasonable period within which the Corporation may make any representation with regard thereto. (2) After expiry of such period and on consideration of the representation of the Corporation, if any, the State Government may at any time by notification cancel or modify such regulation or by-law either wholly or in part. (3) Any notification under sub-section (2) shall be published in local newspapers.

## **219. [ Schedules. [Substituted by Act No. 12 of 2014, dated 19.8.2014.]**

(1) The State Government may, on the recommendation of the Corporation, by notification, add to, amend or alter any schedule, to this Act except Schedule I: Provided that when the Corporation has not been constituted under this Act, the State Government may, if it considers necessary or expedient so to do, by notification, add to, amend or alter any Schedule to this Act except Schedule I: Provided further that the State Government may, by notification and in such other manner as it may determine, declare its intention to include any area in the neighborhood of Howrah, within the limits of Howrah, to be administered by the Corporation under this Act, or to exclude any area from the limits of Howrah. (2) Any local authority or any inhabitants or rate -payers of such area, affected by such intention of the State Government declared by such notification, may, if they object to such intention, submit their objections in writing to the State Government within such period as may be specified in such notification; and the State Government shall take such objections into consideration. (3) When the period as aforesaid has expired and the State Government has considered the objections (if any) under sub-section (2), and if the West Bengal Legislative Assembly has, by resolution adopted in this behalf with or without amendment, approved of such intention, the State Government may, by notification, include such area or any portion thereof within the limits of Howrah, to be administered by the Corporation under this Act, or exclude such area or any portion thereof from the limits of Howrah, as the case may be, and thereupon Schedule I of this Act shall be deemed to be amended accordingly. (4) Upon the inclusion of any area in the neighborhood of Howrah within the limits of Howrah under this section, - (a) the West Bengal Municipal Act, 1993, or the West Bengal Zilla Parishads Act, 1963, or the West Bengal Panchayat Act, 1973, or the West Bengal Townships (Extension of Civic Amenities) Act, 1975, as the case may be, if in force in such area, shall be deemed to be repealed therein; and (b) except as the State Government may, by notification, otherwise direct, any rules, regulations or orders made or any directions issued or any powers conferred under the provisions of this Act, which are in force at the date of such inclusion, shall apply to such area in supersession of the corresponding rules, regulations or orders made or any directions issued or any powers conferred under the West Bengal Municipal Act, 1993, or the West Bengal Zilla Parishads Act, 1963, or the West Bengal Panchayat Act, 1973, or the West Bengal Townships (Extension of Civic Amenities) Act, 1975, as the case may be. (5) Upon the exclusion of any area from the limits of Howrah under this section, this Act or any rules, regulations or orders made or any directions issued or any powers conferred under this Act shall cease to apply to such area. (6) The State Government may issue such orders as it may consider necessary to give effect to the inclusion or the exclusion of any area within or from the limits of

Howrah, as the case may be, under this section or to any matter incidental or ancillary to such inclusion or exclusion.]

219. Schedules.- The State Government may, on the recommendation of the Corporation, by notification add to, amend or alter any Schedule, to this Act except Schedule I :[Provided that when the Corporation has not been constituted under this Act, the State Government may, if it considers necessary or expedient so to do, by notification, add to, amend or alter any Schedule to this Act except Schedule I] [Proviso inserted by W.B. Act 29 of 1983.].

## **Chapter XX**

### **Miscellaneous Provisions**

#### **220. Punishment for offences as given in Schedule V.**

- [(1) Whoever contravenes any provision of any of the sections, sub-sections, clauses, or provisos or any other provision of this Act mentioned in Column 1 of Schedule V shall be punishable with fine which may extend to the amount, or with imprisonment for a term which may extend to the period, specified in that behalf in column 3 of the said Schedule or with both, and in the case of a continuing contravention or failure, with an additional fine which may extend to the amount specified in column 4 of the said Schedule for every day of such contravention or failure after conviction for the first such contravention or failure.] [Section 220 renumbered as sub-section (1) of that section and sub-sections (2) and (3) inserted by W.B. Act 10 of 1992.](2)[ Notwithstanding anything contained in sub-section (1) of this section or in section 102 or elsewhere in this Act, within a period of six months from the date of coming into force of section 4 of the Howrah Municipal Corporation (Amendment) Act, 1992 (hereinafter in this sub-section referred to as the said date), every person engaged on the said date in any profession, trade or calling in Howrah as mentioned in Schedule III, either by himself or by an agent or representative, shall obtain the certificate of enlistment referred to in sub-section (1) of section 102 in respect of the period from the 1st April, 1990 till the date immediately before the said date in accordance with the provisions of section 102 and the rules, if any, made under section 215.] [Section 220 renumbered as sub-section (1) of that section and sub-sections (2) and (3) inserted by W.B. Act 10 of 1992.](3)[ Whoever commits any offence by contravening the provisions of sub-section (2) shall be punished with fine in accordance with the provisions of this section.] [Section 220 renumbered as sub-section (1) of that section and sub-sections (2) and (3) inserted by W.B. Act 10 of 1992.]

#### **221. Acquisition of property.**

- The Corporation shall, for the purpose of this Act, have the power to acquire and hold movable or immovable property or any interest therein, whether within or outside the limits of Howrah.

#### **222. Inventory of property.**

- The Commissioner shall maintain an inventory of the movable and immovable properties of the Corporation in such form and manner as may be determined by the Corporation by regulation.

## **223. Disposal of property.**

- The Corporation may dispose of, by sale or otherwise, any movable or immovable property belonging to the Corporation in such manner as may be prescribed.

## **224. Entry and inspection.**

(1)The Commissioner or any other officer or employee of the Corporation, authorised by the Commissioner or empowered under this Act in this behalf, may enter into or upon any land or building with or without assistance for the purpose of enquiry, inspection, execution of any work or discharge of any function authorised under this Act or the rules or the regulations made thereunder.(2)It shall be lawful for the Commissioner or any person authorised by him in this behalf to make forcible entry into any land or building or break open any door, gate or other barrier, if the same is considered necessary for carrying out the purposes of this Act, after calling upon two or more respectable inhabitants of the locality to witness such entry or opening.

## **225. Police Officers to assist the Corporation, Mayor-in-Council, Commissioner, etc.**

- It shall be duty of every police officer in or outside Howrah to assist the Corporation, the Mayor-in-Council, the Commissioner or any other officer or employee of the Corporation in the discharge of any of the powers, duties and functions under this Act or any rule or regulation made thereunder as and when such assistance is called for.

## **226. Saving as to certain suits and proceedings.**

- Any suit or legal proceeding instituted or which, but for the passing of this Act, would have been instituted, by or against the Howrah Municipality may be continued or instituted by the Corporation or the Commissioner, as the case may be, constituted or appointed under this Act.

## **226A. [ Responsibilities of Corporation. [Sections 226A and 226B inserted by W.B. Act 36 of 1994.]**

- Subject to the provisions of the Constitution of India, the Corporation may, in its discretion, provide for -(a)the preparation of plans for economic development and social justice;(b)the performance of functions and the implementation of schemes as may be entrusted to it including those in relation to the matters specified below :-(i)urban planning including town planning;(ii)regulation of land-use and construction of buildings;(iii)planning for economic and social development;(iv)roads and bridges;(v)water supply for domestic, industrial and commercial purposes;(vi)public health, sanitation, conservancy and solid waste management;(vii)urban forestry, protection of the environment and promotion of ecological aspects;(viii)safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded;(ix)slum improvement and upgradation;(x)urban poverty alleviation;(xi)provision of urban amenities and

facilities such as parks, gardens and playgrounds;(xii)promotion of cultural, educational and aesthetic aspects;(xiii)burials and burial grounds; cremations, cremation grounds and electric crematoriums;(xiv)cattle pounds; prevention of cruelty to animals;(xv)vital statistics including registration of births and deaths;(xvi)public amenities including street lighting, parking lots, bus stops and public conveniences;(xvii)regulation of slaughter-houses and tanneries.]

**226B. [ Saving as to holding of certain office. [Sections 226A and 226B inserted by W.B. Act 36 of 1994.]**

- Notwithstanding anything contained in this Act or in any other law for the time being in force, any person elected to the Corporation as Alderman and holding office as such immediately before the commencement of the West Bengal Municipal Corporation Laws (Third Amendment) Act, 1994, shall continue to hold such office till the expiration of his term of office in accordance with the provisions of this Act in force immediately before the commencement of the West Bengal Municipal Corporation Laws (Third Amendment) Act, 1994.Explanation. - "Alderman" shall mean a person elected to the Corporation as Alderman by the Councillors referred to in clause (3) of sub-section (1) of section 5 in accordance with the provisions of this Act, and the rules made thereunder, in force immediately before the commencement of the West Bengal Municipal Corporation Laws (Third Amendment) Act, 1994.]

**227. Removal of difficulty**

. - If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, as occasion may require, by order, do or cause to be done anything which may be necessary for removing the difficulty.

**228. [ Notices etc. to fix reasonable time. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- Where any notice, bill, order or requisition issued or made under this Act or the rules or the regulations made thereunder, requires anything to be done, for the doing of which no time is fixed in this Act or the rules or the regulations made thereunder, such notice, bill, order or requisition shall specify a reasonable time for doing the same.]

**229. [ Signature on notices etc. to be stamped. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

(1)Every licence, written permission, notice, bill, summons or other document, which is required by this Act or the rules or the regulations made thereunder to bear the signature of the .Commissioner or any other officer of the Corporation, shall be deemed to be properly signed if it bears a facsimile of the signature of the Commissioner or such officer, as the case may be, stamped thereupon.(2)Nothing in sub-section (1) shall be deemed to apply to a cheque drawn upon the Municipal Fund under section 57.]



**230. [ Notices etc. by whom to be served or issued. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- Every notice, bill, summons or other document required by this Act or the rules or the regulations made thereunder to be served upon, or issued to, any person shall be served or issued by an officer or other employee of the Corporation or by any person authorised by the Commissioner in that behalf.]

**231. [ Service of notices etc. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

(1) Every notice, bill, summons, requisition or other document required or authorised by this Act or the rules or the regulations made thereunder to be served or issued by or on behalf of the Corporation or by any of the municipal authorities referred to in section 3 or any officer or employee of the Corporation shall, save as otherwise provided in this Act or the rules or the regulations made thereunder, be deemed to be duly served, -(a) where the person to be served is a company, if the document is addressed to the secretary of the company at its registered or principal office or at its place of business and is either -(i) sent by registered post, or (ii) delivered at the registered principal office or at the place of business of the company; (b) where the person to be served is a partnership firm, if the document is addressed to the partnership at its principal place of business identifying it by the name or the style under which its business is carried on, and is either -(i) sent by registered post, or (ii) delivered at the place of business; (c) where the person to be served is a public body, corporation, society or any other body, if the document is addressed to the secretary, treasurer or other officer of such body, corporation or society at its principal office, and is either -(i) sent by registered post, or (ii) delivered at that office; (d) in any other case, if the document is addressed to the person to be served and -(i) is given or tendered to him, or (ii) if such person cannot be found, is affixed on some conspicuous part of his last known place of resident or business, if within Howrah or Calcutta, or is given or tendered to any adult member of his family or is affixed to some conspicuous part of the land or the building, if any, to which it relates, or (iii) is sent by registered post to such person. (2) Any document required or authorised to be served on the owner or the occupier of any land or building may be addressed to the owner or the occupier, as the case may be, of such land or building (naming such land or building) without further name or description and shall be deemed to be duly served :- (a) if the document so addressed is sent or delivered in accordance with clause (d) of sub-section (1); or (b) if the document or a copy thereof so addressed is delivered to some person on the land or the building or, where there is no such person to whom it can be delivered, is affixed to some conspicuous part of such land or building. (3) Where a document is served on a partnership firm under this section, the document shall be deemed to have been duly served on each partner. (4) For the purpose of enabling any document to be served on the owner of any premises, the Commissioner may, by notice in writing, require the occupier of such premises to state the name and address of the owner thereof. (5) Where the person on whom a document is to be served is a minor, the service upon his guardian or any adult member of his family shall be deemed to be service upon the minor. (6) Nothing in sections 229 and 230 and in this section shall apply to any summons issued under this Act by any court. (7) A servant shall not be deemed to be a member

of a family for the purposes of this section.]

**232. [ Cognizance of offences. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- All offences under this Act or the rules or the regulations made thereunder, whether committed within or outside Howrah, shall be cognizable by any [Judicial Magistrate of the first class] having jurisdiction and such magistrate shall not be deemed to be incapable of taking cognizance of any such offence or any offence under any enactment repealed by this Act.]

**233. [ Limitation of time for prosecution. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

(1) No person shall be liable to any punishment for an offence under this Act or the rules or the regulations made thereunder unless a complaint of such offence is made before a [Judicial Magistrate of the first class] within six months from - (a) the date of commission of such offence, or (b) the date on which the commission or the continuance of such offence is first brought to the notice of the Corporation or the Commissioner. (2) For the avoidance of doubts, it is hereby declared that any failure to take out a licence under this Act or to pay tax under section 102 shall, for the purposes of sub-section (1), be deemed to be a continuing offence until the expiration of the period for which such licence is required to be taken.]

**234. [ Admissibility of documents or entry as evidence. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- A copy of any receipt, application, plan, notice, order or other document or any entry in a register in the possession of any municipal authority shall, if duly certified by the legal keeper thereof or other person authorised by the Commissioner in this behalf, be admissible in evidence of the existence of such document or entry.]

**235. [ Councillors and officers and other employees of the Corporation to be public servants. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- Every Councillor, every Alderman, the Commissioner and every other officer or employee of the Corporation shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code and, in the definition of legal remuneration in section 161 of that Code, the word "Government" shall, for the purpose of this section, be deemed to include the Corporation as well.]

**236. [ Execution of work by occupier on failure of owner. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- When the Commissioner requires the owner of any premises to carry out any work, he may, if he considers it desirable so to do, require the occupier of the said premises to carry out such work and the occupier shall be bound to comply with such requisition: Provided that except in the case of any special arrangement to the contrary, such occupier may deduct the amount of the expenses incurred or paid by him in respect of such work from the rent payable to the owner or may recover the same from him in any court of competent jurisdiction.]

**237. [ Prohibition of nuisances. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- No person shall, -(1) save with the written permission of the Commissioner and in such manner as he may authorise, store or use night-soil, cow-dung, manure, rubbish or any other substance emitting an offensive smell; or (2) use or permit to be used any premises for any purpose which is, in the opinion of the Commissioner, dangerous to life, health or property or is likely to create a nuisance on any land or building or workshop or workplace; the Commissioner or any officer empowered by him may, by notice in writing, require the person or persons by whose act, default or sufferance the nuisance arises or continues or the owner, lessee or occupier of the land, building, workshop or workplace to remove or abate the nuisance by taking such measure, in such manner and within such period as may be specified in the notice and, in default of compliance with the requisition or the notice, the offender may be prosecuted and may be imprisoned or fined to the extent of five hundred rupees, and a daily fine of fifty rupees for so long as the offence continues.]

**238. [ Power to require buildings, walls, etc. to be rendered safe. [Sections 228 to 238 inserted by W.B. Act 29 of 1990.]**

- Where any building or wall or anything affixed thereto or any well, tank, reservoir, pool, depression or excavation or any bank or tree is, in the opinion of the Commissioner, dangerous to persons passing by or dwelling or working in the neighbourhood, the Commissioner may, by notice in writing, require the owner or the occupier thereof to remove the same or may require him to repair, protect, or enclose the same in such manner as he thinks necessary, and if the danger is, in the opinion of the Commissioner, imminent, he shall forthwith take such steps as he thinks necessary to avert the same, and on the failure of compliance with the notice for removal or abatement of such nuisance or danger, the offender may be prosecuted and sentenced to imprisonment or to pay a fine to the extent of five hundred rupees, and a daily fine of fifty rupees for so long as the offence continues.][Chapter XXI [Chapter XXI containing sections 239 to 242 inserted by W.B. Act 11 of 1999.] Planning and Development]

**239. [ Preparation of Draft Development Plan. [Chapter XXI containing sections 239 to 242 inserted by W.B. Act 11 of 1999.]**

(1) The Corporation shall prepare a Draft Development Plan for Howrah in consultation with the District Planning Committee or the Metropolitan Planning Committee, as the case may be, for a period of five years, and shall submit to the Urban Development Sub-Committee or the

Metropolitan Planning Committee, as the case may be, at least one year before completion of the term of the preceding Draft Development Plan: Provided that the Corporation shall prepare the first Draft Development Plan in accordance with the directions of the District Planning Committee or the Metropolitan Planning Committee, as the case may be. (2) The Draft Development Plan for Howrah shall be a written statement, and shall include - (a) the schemes of the Corporation for the development and other use of land or for any description of development or other use of such land including, in either case, such measures as the Corporation thinks fit for the improvement of the physical environment; (b) detailed and specific scheme of the Corporation for conducting development programmes on such point or points as the Corporation thinks fit; (c) such maps and diagrams as the Corporation thinks appropriate; (d) existing land use pattern in maps or documents; (e) the scheme for future land use control by way of - (i) identification and preservation of open spaces; (ii) prohibition of filling up of tanks or water courses; (iii) filling up of insanitary water courses; (iv) protection of land surface through which sub-soil water sources are re-charged; (v) provision for drainage network and outfalls; (vi) provision of dumping grounds for solid wastes disposal; (vii) street alignment; (viii) provision for burning and burial grounds; (ix) reclamation of waste lands; or (x) providing activities of similar nature; (f) regulation and restriction of sites for construction of buildings, huts or structures for the purposes of safety, disinfection, density control or pollution control; (g) scheme for environmental improvement by way of restriction on felling of trees, planting of new trees and flowering of plants in public places and adding of house greenery and the like; (h) scheme for control of pollution relating to water, soil, air, noise and odour; (i) scheme for acquisition of land for the purpose of ensuring that the benefits of development activities are reaped by public institutions for community-welfare and not for speculative gains by private individuals. (3) If the preceding Draft Development Plan has not been fully implemented, a statement shall be annexed with the Draft Development Plan, showing the due quantum of work and the reasons for such non-completion.]

#### **240. [ Financial statement in regard to Draft Development Plan. [Chapter XXI containing sections 239 to 242 inserted by W.B. Act 11 of 1999.]**

- A financial statement shall be submitted with the Draft Development Plan containing - (a) detailed particulars about the quantum of finance available for conducting the development programme under the said Draft Development Plan from - (i) own resources of the Corporation with source-wise break-ups; and (ii) corporate sector or household sector; (b) the following particulars in detail :- (i) credit plan or the terms and conditions for availing of the finance from corporate sector or household sector; (ii) sources of fund for repayment of credit, if taken from corporate sector or household sector and the manner of repayment.]

#### **241. [ Modification of Draft Development Plan. [Chapter XXI containing sections 239 to 242 inserted by W.B. Act 11 of 1999.]**

- The Corporation may, at any time but not more than once in every three years, propose to the District Planning Committee any revision or modification of the Draft Development Plan.]

## **242. [ Annual Development Plan. [Chapter XXI containing sections 239 to 242 inserted by W.B. Act 11 of 1999.]**

(1)The Corporation shall prepare an Annual Development Plan for a period of one financial year, covering only the relevant portion of the Draft Development Plan for the concerned period, in consultation with the District Planning Committee, and submit the same to the State Government within the last week of the month of October of the year preceding the period for which the Annual Development Plan shall be prepared.(2)The Annual Development Plan shall be prepared in accordance with the provisions of sub-section (2) of section 239 and section 240, which shall apply mutatis mutandis.(3)The State Government shall, on receipt of the Annual Development Plan, consider it on the basis of the availability of fund for the purpose and shall, thereafter, approve the Annual Development Plan with necessary modification, if any.(4)The Corporation shall, within six months from the date of receipt of plan grant under sub-section (3) of section 60A, submit a report, stating the progress of work towards implementing the Annual Development Plan, either in full or in part, for which the said grant was sanctioned.(5)The Corporation may, at any time but not more than once, revise or modify the Annual Development Plan with the approval of the State Government:Provided that any modification or revision of the Annual Development Plan shall not contain anything which is not included in the Draft Development Plan for the period to which the Annual Development Plan relates.][Chapter 22] [Inserted by Act No. 33 of 2017, dated 15.9.2017.]Special provisions as to land and building in area or areas notified as Security zone

## **243. Security zone around Government land and building.**

- Notwithstanding anything contained in this Act, the State Government in the Home and Hill Affairs Department, for the and purpose of security and safety of the strategic installations on land and buildings belonging to the Government or Semi-Government agency or institution within specific area or areas of the Corporation, may notify that area or areas as 'Security zone' and that shall be subject to the control of the Commissioner of Police of the concerned areas:Provided that this section shall in no way derogate from' the powers vested in the Corporation or any other municipal authority under this Act enabling the Corporation or such authority, as the case may be, in the interests of the public health to require the owner or occupier of any land or building in such area or areas of the Corporation to remedy or abate any sanitary defect on, or in such, land or building.

## **244. Sanction of State erection of masonry building.**

- Notwithstanding anything contained in the forgoing provisions of this chapter or any other law for the time being in erection offeree, the State Government may, if it deems fit and necessary, prohibit or restrict, as the case may be, sanction of building exceeding fifteen and half metres of height from ground level within five hundred metres radius of strategic installations or buildings considering the point of view of security.

## **245. Demolition or alteration of buildings erected without such sanction.**

(1) If the erection of any masonry new building within such area or areas of the Corporation as declared security zone under section 243 is, after the commencement of this section, commenced, carried on or completed without obtaining sanction of the State Government, the Commissioner of the Corporation shall, if requested by the Commissioner of Police to do so, - (a) by written notice direct the owner to demolish or alter the building, or (b) himself cause the building to be demolished or altered at the expense of the owner. (2) No person shall be entitled to any compensation on account of such demolition or alteration.

## **246. Such sanction not to bar other provision of this Act.**

- Notwithstanding anything contained in section 244, permission to erect a masonry building in such area or areas of the Corporation as declared security zone under section 243 shall not be given so as to contravene, by rendering less strict, any of the provisions of this Act regulating the construction of buildings; and the provisions of section 245 shall be in addition to, and not in derogation of, any other powers of the Corporation or any other municipal authority under this Act to take proceedings for the demolition of any masonry new building erected in such area or areas of the Corporation after the commencement of this Act.

I

[See section 2(4)] Boundaries of the Corporation Starting from Mouza Baltikuri where it meets Howrah Municipal boundary, thence along eastward all along the southern boundary of Bally Municipality (up to river Hooghly) in the East from the water edge at lowest tide of river Hooghly and westward along its water edge at lowest tide of northern back to the point where it meets the eastern boundary of Mouza Podda in Sankrail police-station; thence northward along the western boundary of Mouza Goabaria and Mouza Thana Makua; thence along the western boundary of Mouza Sultanpur and westward along the southern boundary of Unsani and Puilya; thence along the western and northern boundary of Pufiya up to its meeting point with the western boundary of Mouza Unsani; thence northward along the western boundary of Mouza Uasani; thence eastward along the northern boundary of Mouza Unsani up to the Howrah Drainage Canal; thence crossing the canal along the northern boundary of Mouza Unsani up to its meeting point with Mouza Jagacha; thence northward along the western boundary of Mouza Jagacha and Mouza Dharsa up to its meeting point with Mouza Baltikuri; thence along the western boundary of Mouza Baltikuri and eastward along the northern boundary of Mouza Baltikuri up to the point where it meets Mouza Kona; thence towards the western boundary of Mouza Kona up to its meeting point with Chakpara; thence eastward along the northern boundary of Mouza Kona; thence southward along the eastern boundary of Mouza Kona to the point where it meets Mouza Baltikuri; thence eastward along the northern boundary of Mouza Baltikuri to the points where it meets Howrah Municipal boundary.

## II

Wards of the Corporation[See section 5(2)]BoundariesWard No. 1.Along northern boundary of Girish Ghosh Bye Lane, Joya Bibi Road, then towards north through Joya Bibi Lane and to the east along imaginary line through New Central Jute Mill in the north up to the river side, then on the east along the river side up to Banerjee Ghat Road, thence on the south along Banerjee Ghat Road up to J.N. Mukherjee Road, thence on the west along J.N. Mukherjee Road and along Girish Ghosh Lane up to Girish Ghosh Bye Lane.Ward No. 2Starting from the junction of G.T. Road (North) and Thakurdas Surekha Road (Guha Road), along northern boundary Thakurdas Surekha Road up to Girish Ghosh Lane, thence along the western side of Girish Ghosh Lane and J.N. Mukherjee road up to the junction of Naskarpara Road, thence along Naskarpara Road up to G.T. Road (North), thence towards north along western boundary of G.T. Road (North) up to Thakurdas Surekha Road.Ward No. 3Starting from G.T. Road (North) and Naskarapara Road along the southern side of Naskarapara Road up to the junction of Nabin Ghosh Lane, thence along the western side of Nabin Ghosh Lane and Moti Chand Road up to its junction with Shiba Gopal Banerjee Lane; thence along the western side of Shiba Gopal Banerjee Lane up to its junction with Sreeram Dhang Road; thence along the northern side of Sreeram Dhang Road up to the junction of Rash Behari Ghosal Lane, thence along the eastern side of Rash Behari Ghosal Lane and Lal Behari Bose Lane up to the junction of G.T. Road (North), and thence along the eastern side of G.T. Road (North) up to the junction of Naskarpara Road.Ward No. 4Starting from the junction of Nabin Ghosh Lane and Naskarpara Road along the southern side of Naskarpara Road to its junction with J.N. Mukherjee Road; thence along the western side of J.N. Mukherjee Road up to its junction with Banerjee Ghat Road, thence along the southern side of Banerjee Ghat Road, up to river, thence along the river in the east up to Kissenlal Burman Road; thence along the northern side of Kissenlal Burman Road and Sir Aurobindo Road up to its junction with Sambhu Haider Lane; thence along Sambhu Haider Lane to its junction with Bhairab Ghatak Lane; thence along the east side of Bhairab Ghatak Lane up to its junction with Sreeram Dhang Road; thence along Sreeram Dhang Road up to Shiva Gopal Banerjee Lane, thence along Shiba Gopal Banerjee Lane up to Moti Chand Road, thence along Moti Chand Road and Nabin Ghosh Lane up to its junction with Naskarpara Road.Ward No. 5Starting from the junction of Sri Aurobindo Road and G.T. Road (North), along eastern side of G.T. Road (North) up to its junction with Lal Behari Bose Lane; thence along the southern side of Lal Behari Bose Lane up to Rash Behari Ghosal Lane, thence along the eastern side of Rash Behari Ghosal Lane up to its junction with Sreeram Dhang Road, thence along southern side of Sreeram Dhang Road up to the junction of Bhairab Ghatak Lane; thence along the western side of Bhairab Ghatak Lane up to Sri Aurobindo Road, thence along Sree Aurobindo Road up to G.T. Road (North).Ward No. 6Starting from the junction of G.T. Road (North) and Kali Mazumdar Road along Kali Mazumdar Road up to the Eastern Railway lines; thence along the Railway lines up to its meeting point with Municipal Drain; thence along the northern side of Municipal Drain up to its junction of Kaibartapara Lane and Mohinath Porel Lane; thence along the eastern side of Mohinath Porel Lane up to its junction with Ghosepara Lane; thence along the eastern side of Ghosepara Lane up to its junction with Beneras Road; thence along the northern side of Beneras Road up to the junction with G.T. Road (North); thence along the western side of G.T. Road up to its junction with Kali Majumder Road.Ward No. 7Starting from Eastern Railway lines at the north towards west along the Municipal boundary up to the Municipal Drain (Khal); thence along the eastern side of the drain up

to its crossing with Beneras Road; thence along the northern side of Beneras Road up to Ghosepara Lane; thence along the western side of Ghosepara Lane up to its junction with Mohinath Porel Lane; thence along the western side of Mohinath Porel Lane up to its junction with Kaibaratapara Lane and Municipal Drain; thence along the southern side of Municipal Drain up to its meeting point with Eastern Railway lines; thence along the Railway lines up to its meeting point with the Howrah Municipal boundary from where it starts.

**Ward No. 8** Starting from the junction of Beneras Road and F. Road along the western side of F. Road up to the Howrah Municipal boundary at the north; thence along the Howrah Municipal boundary at the north and west up to its meeting point with T. Road and thence along the northern side of T. Road up to its junction with Q. Road along the eastern side of Q. Road up to its junction with S. Road; thence along the northern side of S. Road up to the junction of Natabar Paul Road; thence along the western side of Natabar Paul Road up to its junction with Beneras Road.

**Ward No. 9** Starting from the junction of F. Road and Beneras Road along the eastern side of F. Road up to the Howrah Municipal boundary at the north; thence eastward along the northern boundary of the Corporation up to the Municipal Drain (Khal); thence along the western side of Municipal Drain (Khal) up to its crossing with Beneras Road; thence along the southern side of Beneras Road up to Eastern Railway lines; thence southward along the Eastern Railway lines to its meeting points with South Eastern Railway lines; thence along the South Eastern Railway lines up to the Howrah Municipal boundary; thence northward along the Howrah Municipal boundary to its meeting point with T. Road; thence along the southern side of T. Road up to its junction with Q. Road; thence along the western side of Q. Road up to its junction with S. Road; thence along the southern side of S. Road up to its junction with Natabar Paul Road; thence along the eastern side of Natabar Paul Road up to the junction of Beneras Road.

**Ward No. 10** Starting from the eastern side of Eastern Railway line towards east along southern side of Beneras Road up to the junction of G.T. Road (North); thence along the western side of G.T. Road up to its junction with Bhairab Dutta Lane; thence along the northern side of Bhairab Dutta Lane up to its meeting points with Eastern Railway lines; thence northward along the Eastern Railway lines to Beneras Road.

**Ward No. 11** From the river Hooghly and its meeting point with Chhatu Babu's Ghat Lane along northern side of Chhatu Babu's Ghat Lane to its junction with Kshetra Mitra Lane; thence along the northern side of Kshetra Mitra Lane to its junction with Madan Biswas Lane; thence along the northern side of Madan Biswas Lane up to the junction of Sree Aurobindo Road; thence along the southern side of Sree Aurobindo Road to the southern side of Kishen Lal Burman Road up to the river Hooghly.

**Ward No. 12** Starting from the river Hooghly along the northern side of Dr. Abani Dutta Road up to its junction with Ramlal Mukherjee Lane, thence along eastern side of Ramlal Mukherjee Lane up to Jeliapara Lane, thence along the southern side of Jeliapara Lane up to its junction with Sailendra Nath Bose Road, thence along the western side of Sailendra Nath Bose Road up to G.T. Road (North), thence along eastern side of G.T. Road (North) up to Sri Aurobindo Road, thence along southern side of Sri Aurobindo Road, up to Madan Biswas Lane, thence along western side of Madan Biswas Lane up to Kshetra Mitra Lane, thence along southern side of Kshetra Mitra Lane and Chhatu Babu's Ghat Lane up to the river Hooghly, thence along the river Hooghly up to Dr. Abani Dutta Road.

**Ward No. 13** Starting from the junction of G.T. Road (North) and Dr. Abani Dutta Road along the southern side of Dr. Abani Dutta Road up to the junction to Banshi Dhar Jalan Road; thence along the western side of Banshi Dhar Jalan Road up to junction of Kings Road; thence along the northern side of Kings Road up to its junction with G.T. Road (North); thence along the eastern side of G.T. Road (North) up to the junction of Dr. Abani Dutta Road.

**Ward No.**



14 Starting from the junction of G.T. Road (North) and Hari Mohan Bose Road along the southern side of Hari Mohan Bose Road up to the junction of Abul Kalam Azad Road, thence along the eastern side of Abul Kalam Azad Road up to the junction of Kings Road; thence along the southern side of Kings Road up to its junction with Banshi Dhar Jalan Road; thence along the eastern side of Banshi Dhar Jalan Road up to its junction with Golabari Ghat Road; thence along the southern side of Golabari Ghat Road up to the river Hooghly; thence along the river Hooghly to its meeting point with Nityadhan Mukherjee Road; thence along the northern side of Nityadhan Mukherjee Road to its junction with Rishi Bankim Chandra Road; thence along the eastern side of Rishi Bankim Chandra Road up to its junction with Mahatma Gandhi Road; thence along the northern side of Mahatma Gandhi Road up to the junction of Church Road; thence along the eastern side of Church Road up to its junction with G.T. Road; thence along the eastern side of G.T. Road (South); thence to the eastern side of G.T. Road (North) up to the junction of Hari Mohan Bose Road. Ward No.

15 Starting from the junction of Ramlal Mukherjee Lane and Dr. Abani Dutta Road, along the northern side of Dr. Abani Dutta Road up to its junction with G.T. Road (North); thence southwards along the western side of G.T. Road (North) up to its junction with Pilkhana 3rd Bye Lane; thence along northern side of Pilkhana 3rd Bye Lane up to its junction with Banwari Lal Roy Road; thence straight through Banwari Lal Roy Road and Fakir Bagan Lane up to Eastern Railway lines; thence northward along the Railway lines up to its meeting points with Bhairab Dutta Lane; thence along southern side and eastern side of Bhairab Dutta Lane up to G.T. Road (North), thence crossing G.T. Road (North) along Sailendra Nath Bose Road up to Jeliapara Lane, thence along Jeliapara Lane up to the junction with Ramlal Mukherjee Lane, thence along Ramlal Mukherjee Lane up to Dr. Abani Dutta Road. Ward No.

16 Starting from the junction of G.T. Road (North), and Pilkhana Third Lane along the southern side of Pilkhana Third Lane up to Banwari Lal Roy Road; thence along the southern side of Banwari Lal Roy Road up to its junction with Fakir Bagan Lane; thence along the southern side of Fakir Bagan Lane up to Eastern Railway Lines; thence southward along the Eastern Railway lines to its crossing with G.T. Road (South); thence along the western side of G.T. Road (North) up to its junction with Hari Mohan Bose Road; thence along the northern side of Hari Mohan Bose Road up to its junction with Abul Kalam Azad Road; thence along the western side of Abul Kalam Azad Road up to its junction with King's Road; thence along the southern side of King's Road up to the junction of G.T. Road (North); thence northward along the western side of G.T. Road (North) up to its junction with Pilkhana Third Lane. Ward No.

17 Starting from the junction of G.T. Road (South) along the northern side of Nityadhan Mukherjee Road up to Rishi Bankim Chandra Road; thence along the western side of Rishi Bankim Chandra Road up to its junction with Mahatma Gandhi Road; thence along the southern side of Mahatma Gandhi Road up to its junction with Biplabi Harendra Nath Ghosh Sarani (Church Road); thence along eastern and northern side of Biplabi Harendra Nath Ghosh Sarani up to the junction of G.T. Road (South), thence along western side of G.T. Road (South) to the Eastern Railway Lines; thence along a direct line parallel to Eastern Railway Lines up to the point from where Belilious Road proceeding westward from north-ward (just in front of the northern gate of the old Howrah Maidan Station), thence along the northern side of Belilious Road up to its junction with M.C. Ghosh Lane; thence along with the eastern side of M.C. Ghosh Lane up to the junction of Panchanantala Road; thence crossing the road along the eastern side of Sadar Buxi Lane up to Joynarayan Santra Lane, thence along Joynarayan Santra Lane to Ainuddin Ghat Majhi Lane, thence along the eastern side of Ainuddin Ghat Majhi Lane up to the junction of Chintamoni Dey Road, thence along the northern side of Chintamoni Dey Road up

to its junction with G.T. Road (South). Ward No. 18 Starting from the junction of Deshpran Sasmal Road and Kali Kundu Lane along the eastern side of Kali Kundu Lane up to its junction with Kali Banerjee Lane, thence along the northern side of Kali Banerjee Lane up to its junction with Girish Banerjee Lane, up to its junction with Krishna Kamal Bhattacharjee Lane, thence along the northern side of Krishna Kamal Bhattacharjee Lane up to its junction with Chintamani Dey Road; thence along the northern side of Chintamani Dey Road up to its junction with Ainuddin Ghat Majhi Lane, thence along the western side of Ainuddin Ghat Majhi Lane up to its junction with Joynarayan Santra Lane; thence along Joynarayan Santra Lane up to Sadar Baxi Lane; thence along eastern side of Sadar Baxi Lane up to Panchanantala Road, thence along southern side of Panchanantala Road and Deshpran Sasmal Road up to Kali Kundu Lane. Ward No. 19 Starting from the junction of Belilious Road and I.R. Belilious Lane along the eastern side of I.R. Belilious Lane up to its junction with Panchanantala Road; thence along the northern side of Panchanantala Road up to its junction with M.C. Ghosh Lane; thence along the western side of M.C. Ghosh Lane up to its junction with Belilious road; thence along the southern side of Belilious Road up to its junction with Basiruddin Munshi Lane; thence along the eastern and southern side of Basiruddin Munshi Lane up to Municipal Drain; thence crossing the culvert along the southern side of Jola Para Masjid Lane; thence along the western side of Jola Para Masjid Lane up to its junction with Belilious Road; thence along the the southern side of Belilious Road up to its junction with I.R. Belilious Lane. Ward No. 20 Starting from the junction of South Eastern Railway Lines and Ashu Bose Lane along the southern side of South Eastern Railway Lines up to its meeting point from where Belilious Road proceeding westward from northward (just in front of the gate of the old Howrah Maidan Martin Station); thence along the northern side of Belilious Road up to its junction with Basiruddin Munshi Lane; thence along the western and northern side of Basiruddin Munshi Lane up to the Municipal Drain; thence crossing the culverts along the northern side of Jola Para Masjid Lane; thence along the eastern side of Jola Para Masjid Lane up to its junction with Belilious Road; thence along the northern side of Belilious Road up to its junction with Ashu Bose Lane; thence along the eastern side of Ashu Bose Lane up to its junction with South Eastern Railway Lines. Ward No. 21 Starting from the junction of Mahadeb Banerjee Lane and Deshpran Sashmal Road along the northern side of Deshpran Sashmal road up to its junction with I.R. Belilious Lane; thence along the western side of I.R. Belilious Lane up to its junction with Belilious Road; thence along the southern side of Belilious Road up to its junction with Badan Roy Lane; thence along the eastern side of Badan Roy Lane up to its junction with Kaliprasad Banerjee Lane, thence along the eastern side of Kaliprasad Bandrjee Lane up to its junction with Bisweswar Banerjee Lane, thence along the southern side of Bisweswar Banerjee Lane up to Mahadeb Banerjee Lane; thence along the eastern side of Mahadeb Banerjee Lane up to its junction with Deshpran Sasmal Road. Ward No. 22 Starting from the junction of Belilious Road and Ashu Bose Lane along the western side of Ashu Bose Lane up to the South Eastern Railway Lines; thence westward along the South Eastern Railway Lines up to the Howrah Municipal Boundary; thence along the southward and eastward along Howrah Municipal Boundary up to its meeting point with Howrah Drainage Canal; thence southward along the canal up to its meeting points with Makardah Road; thence along the northern side of Makardah Road up to its junction with Belilious Road; thence along the northern side of Belilious Road up to its junction with Ashu Bose Lane. Ward No. 23 Starting from junction of Kalachand Nandy Lane and Brindaban Mullick Lane along the eastern side of Brindaban Mullick Lane up to its junction with Kantapukur Lane; thence along the eastern side of Kantapukur Lane up to its junction with Ichapur Road;

thence along the northern side of Ichapur Road up to Drainage Canal (New H.I.T. Road); thence north wards along the H.I.T. Road up to its junction with Makardah Road; thence along the southern side of Makardah Road up to its junction with Belilious Road; and the thence along Belilious Road up to Badan Roy Lane; thence along the western side of Badan Roy Lane up to the junction of Kaliprasad Banerjee Lane; thence along the western side of Kali Prasad Banerjee Lane up to its junction with Bisweswar Benerjee Lane; thence westward along the northern side of Bisweswar Lane up to its junction with Mahadeb Banerjee Lane; thence southward along the western side of Mahadeb Banerjee Lane up to the junction of Deshpran Sasmal Road; thence along the northern side of Deshpran Sasmal Road up to its junction with Narasingha Dutta Road; thence along the western side of Narashingha Dutta Road up to its junction with Kalachand Nandy Lane; thence along the southern side of Kalachand Nandy Lane up to its junction with Brindaban Mullick Lane.

Ward No. 24 Starting from the junction of Netaji Subhas Raod and Brindaban Mullick Lane along the eastern side of Bindaban Mullick Lane up to its junction with Kalachand Nandy Lane; thence along both the sides of Kalachand Nandy Lane up to its junction with Narashingha Dutta Road; thence along the eastern side of Narashingha Dutta Road up to the junction of Deshpran Sasmal Road; thence along the southern side of Deshpran Sasmal Road up to its junction with Kali Kundu Lane; thence along the western side of Kali Kundu Lane up to its junction with Netaji Subhas road; thence along the northern side of Netaji Subhas Road up to its junction with Brindaban Mullick Lane.

Ward No. 25 Starting from the junction of Netaji Subhas Road and Priya Nath Ghosh Lane along the eastern side of Priya Nath Ghosh Lane up to its junction with Gadadhar Mistry Lane; thence along the eastern side of Gadadhar Mistry Lane up to its junction with Kasundia Road; thence along the eastern side of Kasundia Road up to its junction with Olabibitala Lane; thence along the eastern side of Olabibitala Lane up to its junction with Kaipukur First Lane; thence along the northern side of Kaipukur First Lane up to its junction with Kaipukur Lane; thence along the northern side of Kaipukur Lane up to its junction with Chandra Kumar Banerjee Lane; thence along the western side of Chandra Kumar Benerjee Lane up to its junction with Nabin Senapati Lane; thence along the western side of Nabin Senapati Lane up to its junction with Kasundia Road; thence along the northern side of Kasundia Road up to its junction with Bepin Behari Mukherjee Lane; thence along the western side of Bepin Behari Mukherjee Lane up to its junction with Nejaji Subhas Road; thence along the southern side of Netaji Subhas Road up to its junction with Priya Nath Ghose Lane.

Ward No. 26 Starting from the junction of Raj Ballav Das Lane and Netaji Subhas Road along the southern side of Netaji Subhas Road up to its junction with Nidhi Ram Majhi Lane; thence along the western side of Nidhi Ram Majhi Lane; thence along the western side of Gopal Benerjee Lane up to its junction with Ram Krishnapur Lane; thence along the western side of Ram Krishnapur Lane up to the junction of Nilratan Mukherjee Lane, thence along the northern side of Nilratan Mukherjee Lane up to its junction with Chandra Kumar Banerjee Lane; thence along the eastern side of Chandra Kumar Banerjee Lane up to its junction with Nabin Senapati Lane; thence along the eastern side of Nabin Senapati Lane up to its junction with Kasundia Road; thence along the southern side of Kasundia Road up to its junction with Raj Ballav Das Lane; thence along the eastern side of Raj Ballav Das Lane up to its junction with Netaji Subhas Road.

Ward No. 27 Starting from the junction of Kali Kundu Lane and Kali Banerjee Lane along the southern side of Kali Banerjee Lane up to its junction with Girish Banerjee Lane; thence along the southern side of Girish Banerjee Lane up to its junction with Krishnakamal Bhattacharjee Lane; thence along the southern side of Krishnakamal Bhattacharjee Lane up to its junction with Chintamoni Dey Road; thence

along the southern side of Chintamani Dey Road up to its junction with G.T. Road (South); thence along the western side of G.T. Road (South) up to its junction with Rajballav Saha Lane; thence along the northern side of Raj Ballav Saha lane up to its junction with Sidheswaritola Lane; thence along the eastern side of Sidheswaritola Lane up to its junction with Netaji Subhas Road; thence along the northern side of Netaji Subhas Road up to its junction with Kali Kundu Lane; thence along the eastern side of Kali Kundu Lane up to its junction with Kali Banerjee Lane. Ward No. 28 Starting from the junction of Raj Ballav Saha Lane and Gopal Banerjee Lane along the eastern side of Gopal Banerjee Lane up to its junction with Ramakrishnapur Lane; thence along the northern side of Ramkrishnapur Lane up to its junction with Charu Singha Lane; thence along the northern side of Charu Singha Lane up to its junction with G.T. Road (South); thence along the western side of G.T. Road (South) up to its junction with Raj Ballav Saha Lane; thence along the southern side of Raj Ballav Saha Lane up to its junction with Sidheswaritola Lane; thence along the western side of Sidheswaritola Lane up to its junction with Netaji Subhas Road; thence along the southern side of Netaji Subhas Road up to its junction with Nidhiram Majhi Lane; thence along the eastern side of Nidhiram Majhi Lane up to its junction with Gopal Banerjee Lane. Ward No. 29. Starting from the river Hooghly along the southern side of Nityadhan Mukherjee Road up to its junction with G.T. Road (South); thence along the eastern side of G.T. Road up to its junction with Bonbehari Bose Road; thence along the northern side of Bonbehari Bose road up to the Foreshore Road (Upper); thence along a direct line up to river Hooghly. Ward No. 30 Starting from the junction of G.T. Road (South) and Charu Singha Lane along the southern side of Charu Singha Lane up to its junction with Ram Krishnapur Lane; thence along the southern and eastern side of Ramkrishnapur Lane up to its junction with Atindra Mukherjee Lane; thence along the northern side of Atindra Mukherjee Lane up to its junction with G.T. Road; thence along the western side of G.T. Road up to its junction with Dr. Gangadhar Mukherjee Road; thence along the northern side of Dr. Gangadhar Mukherjee Road up to the river Hooghly; thence along the river Hooghly towards north up to the boundary of Ward No. 29; thence along the southern boundary of Ward No. 29 up to Bonbehari Bose Road; thence along the southern side of Bonbehari Bose Road up to its junction with G.T. Road (South). Ward No. 31 Starting from the junction of G.T. Road (South) and Baje Shibpur Road along the northern side of Baje Shibpur Road up to its junction with Ramkrishnapur Lane; thence along the eastern side of Ramkrishnapur Lane up to its junction with Atindra Mukherjee Lane; thence along the southern side of Atindra Mukherjee Lane up to its junction with G.T. Road (South); thence along the western side of G.T. Road up to the junction of Baje Shibpur Road. Ward No. 32 Starting from the junction of Nilratan Mukherjee Road and Ram Krishnapur Lane along the western side of Ramkrishnapur Lane up to its junction with Baje Shibpur Road; thence along the southern side of Baje Shibpur Road up to its junction with Dharmatala Lane; thence along the western side of Dharmatala Lane up to its junction with Rammohan Mukherjee Lane; thence along the northern side of Rammohan Mukherjee Lane up to its junction with Shibpur Road; thence along the northern side of Shibpur Road up to its junction with Aprakash Mukherjee Lane; thence along the eastern side of Aprakash Mukherjee Lane up to its junction with Kaipukur Lane; thence along the southern and eastern side of Kaipukur Lane up to its junction with Chandra Kumar Banerjee Lane; thence along the eastern side of Chandra Kumar Banerjee Lane up to its junction with Nilratan Mukherjee Road; thence along the southern side of Nilratan Mukherjee Road up to its junction -with Ramkrishnapur Lane. Ward No. 33 Starting from junction of Aprakash Mukherjee Lane and Kaipukur Lane along the western side of Aprakash Mukherjee Lane up to its junction with Sibpur Road; thence along

southern side of Sibpur Road up to its junction with Kashinath Chatterjee Lane; thence along western and northern side of Kashinath Chatterjee Lane up to its junction with Madhab Dey Lane; thence along the western side of Madhab Dey Lane and Kshetra Banerjee Lane; thence eastward along southern side of Kshetra Banerjee Lane up to Dinoo Master Lane; thence along the western side of Dinoo Master Lane up to its junction of Dr. Sarat Chatterjee Road; thence along the northern side of Dr. Sarat Chatterjee Road up to its junction with Abinash Banerjee Lane; thence along the southern side of Abinash Banerjee Lane up to its junction with Musalman Para Lane; thence along the eastern side of Musalman Para Lane up to its junction with Olabibitala Lane; thence along southern side of Olabibitala Lane and Aprakash Mukherjee Lane up to the junction of Kaipukur Lane.

Ward No. 34 Starting from the junction of Baje Shibpur Road and G.T. Road (South) along the western side of G.T. Road (South) up to its junction with Shibpur Road; thence along the northern side of Shibpur Road up to its junction with Rammohan Mukherjee Lane; thence along the eastern side of Rammohan Mukherjee Lane up to its junction with Dharmatala Lane; thence along the eastern side of Dharmatala Lane up to its junction of Baje Shibpur Road; thence along the southern side of Baje Shibpur Road up to its junction with G.T. Road (South).

Ward No. 35 Starting from the river Hooghly along the southern side of the Road leading to Rajnarayan Roy Chowdhury Ghat Road and then along Rajnarayan Roy Chowdhury Ghat Road up to its junction with G.T. Road (South); thence along the eastern side of G.T. Road (South) up to its junction with Bharpara Road; thence along the eastern side of Bharpara Road up to its junction with Debendra Nath Ganguly Road (Duke Road); thence along the northern and western side of Debendra Nath Ganguly Road up to Jagat Banerjee Ghat Road; thence eastward through Jagat Banerjee Ghat Road and the Road leading to the river Hooghly; thence along the river Hooghly northwards up to the road leading to Rajnarayan Roy Chowdhury Ghat Road.

Ward No. 36 Starting from the river Hooghly along southern side of Grand Foreshore Road up to Dr. Gangadhar Mukherjee Road, then along Gangadhar Mukherjee Road up to its junction with G.T. Road (South), thence along the eastern side of G.T. Road (South) up to its junction with Rajnarayan Roy Chowdhury Ghat Road, thence along Rajnarayan Roy Chowdhury Ghat Road to the river, Hooghly through Port Commissioners Road; thence towards north along the river Hooghly up to Grand Foreshore Road.

Ward No. 37 Starting from the junction of Sibpur Road and G.T. Road (South) along the western side of G.T. Road (South) up to its junction with Mollapara Lane; thence along the northern side of Mollapara Lane up to its junction with Dinoo Master Lane; thence along the eastern side of Dinoo Master Lane up to its junction with Kshetra Banerjee Lane; thence along the northern and eastern side of Kshetra Banerjee Lane up to its junction with Madhab Dey Lane; thence along the eastern side of Madhab Dey Lane up to its junction with Kashinath Chatterjee Lane; thence along the southern and eastern side of Kashinath Chatterjee Lane, up to Sibpur Road; thence along the southern side of Sibpur Road up to its junction with G.T. Road (South).

Ward No. 38 Starting from the junction of G.T. Road (South) and Onkarmall Jetia Road along the western side of Onkarmall Jetia Road up to its junction with Dr. Sarat Chatterjee Road; thence along the southern side of Dr. Sarat Chatterjee Road up to its junction with Gurrie Road; thence along the eastern side of Gurrie Road up to its junction with Andul Road; thence along the northern side of Andul Road up to its junction with College Ghat Road; thence along the western side of the College Ghat Road up to its junction with Botanical Garden Road; thence along the southern side of Botanical Garden Road up to its junction with College Road; thence along the northern side of College Road up to its junction with G.T. Road (South) and Onkarmall Jetia Road.

Ward No. 39 Starting from the South Eastern Railway Lines and College

Road, eastward along southern portion of Railway Lines up to the river Hooghly, thence along the river Hooghly up to its meeting point with the boundary of Botanical Garden; thence northward along the boundary of Botanical Garden up to the junction of Botanical Garden Road; then along Botanical Garden Road up to the junction of Botanical Garden Lane; then towards west along the southern side of Botanical Garden Lane up to the Howrah municipal limit; thence northward along the boundary limits of Howrah Municipality up to Andul Road; thence along the northern side of Andul Road up to the junction with College Ghat Road (Laxmi Narayantala Road) up to its junction with Botanical Garden Road; then along southern side of Botanical Garden Road up to College Road; then along the eastern side of College Road up to the South Eastern Railway Lines. Ward No. 40 Starting from the junction of G.T. Road (South) and Mollapara Lane along the eastern side of G.T. Road (South) up to its junction with Baharpara Road, thence along the eastern side of Baharpara Road up to its junction with Debendra Nath Ganguly Road (Duke Road); thence along the southern and eastern side of Debendra Nath Ganguly Road up to its junction with Jagat Banerjee Ghat Road; thence eastward along Jagat Banerjee Ghat Road and Port Commissioners Road straight to the river Hooghly; then along the river Hooghly towards west up to the western portion of the South Eastern Railway Lines; then along the Railway Lines up to College Road; thence along College Road up to the junction of G.T. Road (South); thence along G.T. Road (South) to Onkarmull Jetia Road; thence along Onkarmull Jetia Road up to Dr. Sarat Chatterjee Road; thence along Dr. Sarat Chatterjee Road up to Dinoo Master Lane; thence along Dinoo Master Lane up to the junction of Mollapara Lane; thence along Mollapara Lane up to G.T. Road (South). Ward No. 41 Starting from the junction of Dr. Sarat Chatterjee Road and Curry Road along the southern side of Dr. Sarat Chatterjee Road up to its junction with Kankrapara Lane; thence along the eastern side of Kankrapara Lane up to its junction with South Eastern Railway Lines; thence along the South Eastern Railway Lines up to Howrah Municipal boundary in the west; thence along the eastern side of Braja Nath Lahiri Lane; thence along the eastern side of Buzarah Village Road up to its junction with Andul Road; thence along the northern side of Andul Road up to its junction with Curry Road; thence along the western side of Curry Road up to its junction with Dr. Sarat Chatterjee Road. Ward No. 42 From the junction of Mohendra Bhattacharjee Road and new H.I.T. Road along the western side of H.I.T. Road up to its junction with Puratan Shire Lane; thence along the northern side of Puratan Shire Lane up to its crossing with Nandalal Chatterjee Lane; thence along the northern side of Nandalal Chatterjee Lane up to its junction with Kazi Bagan Lane; thence along the northern side of Kazi Bagan Lane up to its junction with Nandalal Mukherjee Lane; thence along the eastern side of Nandalal Mukherjee Lane up to its junction with Abinash Banerjee Lane; thence along the northern side of Abinash Banerjee Lane up to its junction with Musalmanpara Lane; thence along the western side of Musalmanpara Lane up to its junction with Olabibitala Lane; thence along the western side of Olabibitala Lane up to its junction with Kasundia Road; thence along the northern side of Kasundia Road up to its junction with Gadadhar Mistry Lane; thence along the western side of Gadadhar Mistry Lane up to its junction with Tantipara Lane; thence along the western side of Tantipara Lane up to its junction with Priya Nath Ghosh Lane; thence along the western side of Priya Nath Ghosh Lane up to its junction with Mahendra Bhattacharjee Road; thence along the southern side of Mahendra Bhattacharjee Road up to its junction with H.I.T. Ward No. 43 From the junction of Ichapur Road and municipal limits along the direct line demarcated by boundary marks westward to the junction of Ram Charan Sett Road; thence along the eastern side of Ram Charan Sett Road southwards to the crossing of Ram Charan Sett Road and Mahendra Bhattacharjee Road; thence along the northern

side of Netaji Subhas Road up to its crossing with Brindabon Mullick Lane; thence along the western side of Brindabon Mullick Lane to its junction with Kantapukur Lane; thence along the western side of Kantapukur Lane up to its junction with Ichapur Road; thence along the southern side of Ichapur Road up to its junction with western municipal limits.

Ward No. 44 Starting from the junction of H.I.T. Road and Mahendra Bhattachajee Road along the northern side of Mahendra Bhattacharjee Road up to the junction of Ramchandra Sett Road, thence along the eastern and northern side of Ramchandra Sett Road up to the junction of Ambika Kundu Lane; thence along the western side of Ambika Kundu Lane and Brajanath Lahiri Lane along the limits of Howrah Municipal area up to South Eastern Railway Lines, thence along the South Eastern Railway Lines up to the southern meeting point with Howrah Drainage Canal; thence along the Drainage Canal up to the meeting point with Kankra Para Lane; thence along Kankra Para Lane up to the junction of Dr. Sarat Chatterjee Road (near the junction of Nandalal Chatterjee Lane); thence along Dr. Sarat Chatterjee Road up to the junction of Abinash Banerjee Lane; thence along Abinash Banerjee Lane up to Nandalal Mukherjee Lane; thence along Nandalal Mukherjee Lane up to its junction with Kazi Bagan Lane; thence along the southern side of Kazi Bagan Lane up to its meeting point with Nandalal Chatterjee Lane; thence along the northern side of Nandalal Chatterjee Lane up to its junction with Puratan Shire Lane; thence along the northern side of Puratan Shire Lane up to New H.I.T. Road; thence northward along the western side of H.I.T. Road up to Mahendra Bhattacharjee Road.

Ward No. 45 Along Botanical Garden Road from its meeting point with the river Hooghly northward up to its junction with Botanical Garden Lane; thence along northern and eastern boundary of Botanical Garden up to the point where it meets Andul Road; thence along the southern side of Andul Road up to the point where it meets the eastern boundary of Mouza Thana Makua; thence westward along the southern side of Andul Road up to its junction with Buxarah Village Road; thence northward all along the western side of Buxarah Village Road up to its junction with Brojanath Lahiri Lane; thence along the western side of Brojanath Lahiri Lane up to its meeting point with Purba Buxarah Gram Sava; thence along the northern boundary of Purba Buxarah Gram Sava the South Eastern Railway lines; thence westward along the South Eastern Railway lines up to its meeting point with Railway line connecting Raymond Engineering Works; thence southward along the Railway lines connecting Raymond Engineering Works up to its meeting point with C.M.D.A. pucca road; thence westward along the southern side of C.M.D.A. pucca road up to its junction with a pucca road between Dag No. 87 and No. 88 under Mouza Uttar Buxarah; thence southward along the eastern side of the pucca road up to its meeting-point with Mouza Sultanpur; thence eastward along the southern boundary of Uttar Buxarah; thence along the western boundary of Northern Buxarah up to the Howrah Drainage Canal; thence crossing the canal westward along the northern boundary of Mouza Thana Makua and Gobaria up to the water edge at the lowest tide of the river Hooghly; thence along the water edge at lowest tide of the northern bank of the river Hooghly eastward up to the point where it meets the Botanical Garden Road.

Ward No. 46 Starting from the point where meets the western boundary of Mouza Thana Makua with the southern boundary of Mouza Sultanpur; thence northward along the western boundary of Mouza Sultanpur up to the point where it meets the southern boundary of Mouza Unsani; thence westward along the southern boundary of Mouza Unsani up to the point where it meets Mouza Pulya; thence along the south-western and northern boundary of Mouza Pulya up to the point where it meets the western boundary of Mouza Unsani; thence northward along the western boundary of Mouza Unsani; thence eastward along the northern boundary of Mouza Unasani up to the point where it meets the western

boundary of Mouxa Jagacha; thence southward along the eastern boundary of Mouza Unsani up to its meeting point with South Eastern Railway lines; thence eastward along the South Eastern Railway lines up to its meeting point with the Railway lines connecting Raymond Engineering Works; thence southward along the Railway lines connecting Raymond Engineering Works up to its meeting point with the C.M.D.A. pucca road; thence westward along the northern side of the pucca road up to its meeting point with a pucca road proceeding southward between Dag No. 87 and No. 88 under Mouza Uttar Baxarah; thence southward along the western side of that pucca road up to its meeting point with the northern boundary of Mouza Sultanpur; thence along the north-eastern and southern boundary of Mouza Sultanpur up to the point where it meets the point from where it starts.

Ward No. 47 Starting from the northern boundary of Mouza Unsani and western boundary of Mouza Jagacha northward along the western boundary of Mouza Jagacha and Mouza Dharsa up to the point where it meets the northern boundary of Mallickpara Gram Sava; thence along the northern boundary of Mallickpara Gram Sava; thence eastern and southern boundary of Mallickpara Gram Sava up to the eastern boundary of Brahmanpara Gram Sava; thence southward along the eastern boundary of Brahmanpara Gram Sava up to its meeting point with the eastern boundary of Uttar Jagacha Gram Sava; thence along the eastern boundary of Uttar Jagacha Gram Sava up to its meeting point with the northern boundary of Jagacha Gram Sava; thence along the northern and eastern boundary of Jagacha Gram Sava up to its meeting point with the eastern boundary of Purba Jagacha Gram Sava; thence along the eastern and southern boundary of Purba Jagacha Gram Sava; thence along the eastern and southern boundary of Purba Jagacha Gram Sava up to its meeting point with the South Eastern Railway lines; thence along the northern side of South Eastern Railway lines up to its meeting point with the eastern boundary of Mouza Unsani; thence northward along the eastern boundary of Mouza Unsani up to the point from where it starts.

Ward No. 48 Starting from Ram Charan Sett Road along the western boundary of Ward No. 49 up to its junction with Howrah Amta Road; thence along the southern side of Howrah Amta Road up to its meeting point with the western boundary of Mouza Balitikuri; thence southward along the eastern side of Mouza Balitikuri up to its meeting point with north-eastern boundary of Ward No. 47 up to its meeting point with the northern boundary of Ward No. 45; thence eastward along the northern boundary of Ward No. 45 up to its meeting point with Ward No. 44; thence northward along the boundary of Ward No. 44 up to the point from where it starts.

Ward No. 49 Along the northern boundary of Uttar Sahanpur Gram Sabha from its junction with the western boundary of Uttar Sahanpur Gram Sabha up to its meeting point with the northern boundary of Sibtala Gram Sabha; thence along the northern and eastern boundary of Sibtala Gram Sabha up to its meeting point with the eastern boundary of Dakshin Sahanpur Gram Sabha; thence along the eastern boundary of Dakshin Sahanpur Gram Sabha up to its meeting point with eastern boundary of Purba Ichapur Gram Sabha; thence along the eastern boundary of Purba Ichapur Gram Sabha up to its meeting point with southern boundary of Majherpara Gram Sabha; thence along the southern boundary of Majherpara Gram Sabha up to its meeting point with the eastern boundary of Dakshin Ichapur Gram Sabha; thence along the eastern, southern and western boundary of Dakshin Ichapur Gram Sabha up to its meeting point with the southern boundary of Ichapur Uttar-Paschimpara Gram Sabha; thence along southern and western boundary of Ichapur Uttar-Paschimpara Gram Sabha where it meets the northern boundary of Ichapur Uttar-Paschimpara Gram Sabha; thence along the northern boundary of Ichapur Uttar-Paschimpara Gram Sabha eastward up to its meeting point with the eastern boundary of Sealdanga Gram Sabha; thence along the western, southern and



again western boundary of Sealdanga Gram Sabha up to its meeting point with the western boundary of Paschim Dasnagar Gram Sabha; thence along the western boundary of Paschim Dasnagar and Uttar Sahanpur Gram Shabas up to its meeting point with the northern boundary of Uttar Sahanpur Gram Sabha. Ward No. 50 Starting from the junction of Howrah Amta Road and the western boundary of Mouza Balitikuri northward along the western boundary of Mouza Balitikuri; thence eastward along the northern boundary of Mouza Balitikuri up to its meeting point with the western boundary of Mouza Kona; thence northward along the western boundary of Mouza Kona; thence eastward along the northern boundary and southward along the eastern boundary of Mouza Kona up to its meeting point with the northern boundary of Mouza Balitikuri at Belading; thence eastward along the northern boundary of Mouza Balitikuri up to the western boundary of Ward No. 8; thence southward along the western boundary of Ward No. 8 up to its meeting point with Ward No. 49; thence westward along the northern side of the boundary of Ward No. 49 up to its junction with Howrah Amta Road; thence westward along the northern side of Howrah Amta Road up to the point from where it starts.

### III

Class of profession, trade and calling [See section 102(1)]

Serial  
No.

Class of profession, trade and calling.

(1) (2)

1. Company or association or body of individuals, engaged in any profession, trade or calling whatsoever for profit or as a benefit society, not being a registered co-operative society.

2. Statutory corporation set up by the Government, or trading concern sponsored by the Government, and carrying on business for profit.

3. Company, club, association or body of individuals, having no paid-up capital, engaged in any profession, trade or calling whatsoever for profit or as a benefit society (not being a registered co-operative society), merchant, banker (not being a registered co-operative society), money-lender, wholesale trader, owner or occupier of a market, bazar or theatre or place of public entertainment, broker or dalal in jute, cotton, precious stones, landed property, country produce, silk or other merchandise, retail trader or shop-keeper, boarding-house-keeper, hotel-keeper, lodging-house-keeper, tea-stall-keeper and eating-house-keeper.

4. Commission agent, broker not included in serial number 3, architect, engineer, contractor, medical practitioner, dentist, barrister, and legal practitioner.

5. Itinerant vendors hawking goods for sale.

6. Any other trade, profession or calling not enumerated in serial numbers 1 to 5.

Schedule III first substituted by W.B. Act 17 of 1995, then again substituted by W.B. Act 11 of 1999 and finally substituted by W.B. Act 5 of 2000. Previous Schedule III was as under :- "Schedule III Profession, Trade And Calling And Rate Of Annual Tax Thereon. [See section 102.] Serial No. - Profession, trade and calling. - Rate of annual tax. CLASS I. - As company or association or body of individuals, the paid-up capital of which is equivalent to twenty lakhs of rupees or upwards, and

which exercises or carries on any profession, trade or calling whatsoever. - Three thousand rupees. CLASS II.2. - As company or association or body of Individuals, the paid-up capital of which is one lakh of rupees or above but less than twenty lakhs of rupees and which exercises or carries on any profession, trade or calling whatsoever. - One thousand and five hundred rupees.3. - As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, astrologer, analyst, shroff or banian, freight broker or negotiator, who has been in the profession for nine years or more. -4. - As sculptor, painter, stage or film actor or actress, singer, musician, magician, dancer, or impressionist, who is paying income-tax on this professional income. - Ditto.5. - As broker or dalal employed in the wholesale transfer or purchase of import or export, country-produced silk or other merchandise or in house of landed property, Government securities, shares or bills of exchange. - Ditto.6. - As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is five thousand copies or above per issue. - one thousand and five hundred rupees.7. - As businessman' banker, travel agent, commission agent, engineer, architect, builder, contractor, auctioneer or carrier. - Ditto.8. - As keeper of laboratory for pathological examination of blood, sputum, urine, stool or such other things, radiologist or owner of a X-ray clinic. - Ditto.9. - As Dealer in precious stones, or precious metals, or articles of precious stones or metals. - Ditto.10. - As keeper of sophisticated hairdressing saloon providing more than average amenity to the customer, or a beauty parlour.- Ditto.11. - As owner or occupier of a cotton, jute, hide, or other screw-house or press-house. - Ditto.12. - As decorator, order supplier, retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - Ditto.13. - As printer, publisher, lithographer, engraver, die-sinker, xerox copyist, photographer, photo-typer, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - Ditto.14. - As owner or occupier of a market or a place of public entertainment, or a theatre or a cinema house, kept up for profit, or a cable television operator having 500 or more connections. - Ditto.15. - As hotelkeeper, boarding-housekeeper, lodging house-keeper, manufacturer, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - One thousand and five hundred rupees.16. - As owner or occupier of a depot, godown or ware house for storage of goods, or owner of a motor garage for keeping more than 5 cars, and for profit. - Ditto.17. - As keeper of a hydrotherapy bath or other clinic or health resort. - Ditto.18. - As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - Ditto.19. - As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - Ditto.20. - As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business is Rs. 200 per mensem or more. - Ditto.21. - As tax or management consultant, consulting physician, practising surgeon, barrister, attorney, public accountant, proctor, or notary public. - One thousand and five hundred rupees.22. - As dealer or seller of automobile spare parts, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - Ditto.23. - As owner of hire-purchase business, the rent as charged by the owner or the occupier of

whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more. - Ditto.24. - As owner of music or dance school, the rent or fair letting value of which is Rs. 200 per mensem or more. - Ditto.25. - As proprietor or keeper of a nursing home or a sanatorium. - Ditto.26. - As bullion merchant, money-lender or financier. - Ditto.27. - As sole or authorised agent or distributor of any merchandise or holder of dealership of any manufacturer or company. - Ditto.28. - As wholesale trader of any commodity, merchant or exporter or importer. - Ditto.29. - As keeper of a restaurant with floor shows including cabaret or orchestra. - Ditto.30. - As cinema film distributor, cinema film producer or keeper of a cinema film studio, or a jatra or opera party. - Ditto.31. - As owner of every bus, mini-bus, lorry or contract car. - One thousand and five hundred rupees.32. - As owner of three or more taxi cabs, luxury taxi cabs, tempo vans, or matador vans, which are used for carrying passengers or goods or payment on hire. - Ditto.33. - As bookmaker or turf accountant. - Ditto.34. - As professional horse-breaker or race horse-trainer. - Ditto.35. - As advertising agent. - Ditto.36. - As stevedore or ship-chandier or clearing and forwarding agent. - Ditto.37. - As keeper of a shop for the sale of intoxicating liquor or drug. - Ditto.38. - As owner or lessee of petrol/diesel filling station and service station. - Ditto.39. - As marriage negotiator or caterer, who is paying income-tax. - Ditto.40. - As company or association of body of individuals, the paid-up capital of which is rupees twenty-five thousand and above but less than rupees one lakh, and which exercises or carries on any profession, trade or calling whatsoever. - One thousand and two hundred rupees.41. - As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been practising for six years or more but less than nine years. -42. - As Kaviraj or Hakim, who has been in the profession for nine years or more. - One thousand and two hundred rupees.43. - As decorator, order supplier, retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.44. - As printer, publisher, lithographer, engraver, die-sinker, xerox copyist, photographer, phototyper, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.45. - As hotelkeeper, boarding-housekeeper, or manufacturer, the rent as charged by the owner or occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.46. - As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.47. - As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.48. - As dyer or cleaner, the rent at charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - One thousand and two hundred rupees.49. - As dealer or seller of automobile spare parts, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.50. - As owner of two taxi cabs, luxury taxi cabs, tempo vans, or matador vans, which are used for carrying passengers or goods for hire. - Ditto.51. - As owner of a music or dance school, the rent or fair letting value of which is Rs. 100 per mensem or

more but less than Rs. 200. - Ditto.52. - As owner of a hire-purchase business, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200. - Ditto.53. - As a jockey licensed by any Turf Club in the State. - Ditto.CLASS IV54. - As a cable television operator having more than 100 but less than 500 connections. - Ditto.55. - As company or association or body of individuals, the paid-up capital of which is less than rupees twenty-five thousand and which exercises or carries on any profession, trade or calling whatsoever. - Five hundred rupees.56. - As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is less than 5000 copies per issue. - Five hundred rupees.57. - As sculptor, painter, stage or film actor or actress, singer, musician, magician or dancer, who is not paying income-tax. - Ditto.58. - As an order supplier or a retail shopkeeper or trader, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100. - Ditto.59. - As printer, lithographer, engraver, die-sinker, xerox copyist, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100. - Ditto.60. - As decorator, publisher, hotelkeeper, boarding housekeeper, lodging-housekeeper, manufacturer, or owner of a tutorial home, commercial school or college, who is not included in any other class in this Schedule. - Ditto.61. - As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of an veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been in the profession for more than three years but less than six years. - Five hundred rupees.62. - As Kaviraj or Hakim, who has been in the profession for six years or more but less than nine years. - Ditto.63. - As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100. - Ditto.64. - As keeper or a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100. - Ditto.65. - As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100. - Ditto.66. - As dealer or seller of automobile spare parts, other than those mentioned elsewhere in this Schedule. - Ditto.67. - As owner of a hire-purchase business, who is not included in any other class in this Schedule. - Ditto.68. - As owner of a taxi cab, luxury taxi cab, tempo van, or matador van, which is used for carrying passengers or goods for hire. - Ditto.69. - As keeper of a billiard-room. - Ditto.70. - As owner of a music or dance school, the rent or fair letting value of which is Rs. 50 per mensem or more but less than Rs. 100. - Ditto.71. - As insurance agent, or mukhtear, who has been in the profession for five years or more. - Five hundred rupees.72. - As a poddar or money changer. - Ditto.73. - As custom-house agent, or private detective. - Ditto.74. - As a plumber, electrical fitter or gas-fitter who has been in the profession for more than five years. - Ditto.75. - As professional draftsman, surveyor (including a licensed building surveyor or measurer). - Ditto.76. - As licensed shipping broker, boat supplier, labour supplier. - Ditto.77. - As manufacturer's representative. - Ditto.78. - As marriage negotiator or caterer, who is not paying income-tax. - Ditto.79. - As a cable television operator having 100 or less connections. - Ditto.CLASS V80. - As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average

adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been in the profession for three years or less. - Two hundred and fifty rupees.81. - As Kaviraj or Hakim, who has been in the profession for more than three years but less than six years. - Two hundred and fifty rupees.82. - As insurance agent, mukhtear whose practice is below five years. Ditto.83. As order supplier, retail trader or shopkeeper, who is not mentioned elsewhere in this Schedule. - Ditto.84. - As printer, lithographer, engraver, die-sinker, zerox copier, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business is less than Rs. 50. - Ditto.85. - As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more but less than Rs. 50. - Ditto.86. - As Keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more but less than Rs. 50. - Ditto.87. - As carriage dealer or horse dealer, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more. - Ditto.88. - As plumber, electrical fitter, or gas-fitter, who is not included in Class IV. - Two hundred and fifty rupees.89. - As keeper of a laundry, other than a laundry mentioned elsewhere in this Schedule. - Ditto.90. - As owner of a steam ferry boat or a steam cargo boat. - Ditto.91. - As palmist. - Ditto.92. - As chalani trader or purchaser of goods in Calcutta for transport and sale beyond the limits of Calcutta. - Ditto.93. - As practising apothecary. - Ditto.94. - As owner of a music or dance school, the rent or fair letting value of which is less than Rs. 50 per mensem. - Ditto.95. - As bond supplier or stamp vendor. - Ditto.96. - As owner of an auto-rickshaw. - Ditto.97. - As retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20. - One hundred rupees.98. - As keeper of an unsophisticated hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20. - Ditto.99. - As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20. - Ditto.100. - As Kaviraj or Hakim who has been in profession for three years or less. - Ditto.101. - As fortune-teller. - One hundred rupees.102. - As owner of a cargo boat or passenger boat, or bullock or buffalo cart, which is let out on hire. - Ditto.103. - As owner of three or more Jin-rickshaws, cycle-rickshaws, carriages, or handcarts, which are let out on hire. - Ditto.104. - As keeper of a shop or place of business, other than a shop or place of business mentioned elsewhere in this Schedule. - Fifty rupees.105. - As pedlar, vendor of goods. - Ditto.106. - As owner of less than three jin-rickshaws, cycle-rickshaws, carriages, or handcarts, which are let out on hire. - Ditto.107. - As petition writer or bill writer. - Ditto.

## IV

Tax on Advertisements[See section 3.]

Per month	Per year
Rs. P.	Rs. P

1.	Advertisements on hoardings, walls or posts or in the form of non-illuminated sky-signs-		
	(a) for a space up to 1 square metre..	.. ..	12.00
	(b) for a space over 1 square metre and up to 2.5 square metres	.. ..	25.00
	(c) for every additional 2.5 square metres or less	.. ..	20.00
2.	Advertisements on cloth hung across streets or footpaths-		
	(a) in a street up to 6 metres wide..	1.00 (per running 30 centimetres)*	
	(b) in a street over 6 metres wide..	1.50 (per running 30 centimetres)*.	
	* In addition to the usual amount on the basis of the surface area of the cloth, calculated at the rates as in item I, reduced in terms of a month.		
N.B.	If the advertisement board projects more than sixty centimetres over or across streets- Rs. 4 for every additional 30 centimetres in addition to the tax prescribed above.		
N.B.	If the board exceeds 15 centimetres in thickness 2 per 30 centimetres of the thickness in addition to the tax above.		
3.	(i) Advertisements which are fixed to or against the wall or outer face of a building and		
	(1) no part of which projection on or over a street:		
	(a) for a space up to 1 square metre..	.. ..	12.00
	(b) for a space over 1 square metre and up to 2.5 square metres..	.. ..	25.00
	(c) for every additional 2.5 square metres or less..	.. ..	20.00
	(2) which are placed in a position inclined to the vertical or otherwise project on or over a street:		
	(a) for a space up to 1 square metre..	.. ..	12.00
	(b) for a space over 1 square metre and up to 2.5 square metres	.. ..	25.00
	(c) for every additional 2.5 square metres or less	.. ..	20.00
	(ii) Advertisement suspended over or across street-		
	(a) for a space up to 1 square metre..	.. ..	12.00
	(b) for a space over 1 square metre and up to 2.5 square metres..	.. ..	25.00
	(c) for every additional 2.5 square metres or less	.. ..	20.00
4.	Advertisement hoarding standing blank but bearing the name of the advertiser or with the announcement 'To be let' displayed thereon:		
	(a) for a space up to 1 square metre..	0.50	.. ..

	(b) for a space up to 1 squaremetre and up to 5 square metres..	1.00	.. ..
	(c) for every additional 2.5square metres or less	1.00	.. ..
5.	Advertisement board carried on vehicles (or advertisementsdisplayed on the body of vehicles)-		
	(a) for a space up to 1 squaremetre..	.. ..	20.00
	(b) for a space over 1 squaremetre and up to 2.5 square metres..	.. ..	41.00
	(c) for a space over 2.5 squaremetres and up to 5 metres..	.. ..	75.00
	(d) for every additional 5 squaremetres or less..	.. ..	75.00
	Provided that in the case of person advertising inmore than one vehicle at a time that total space advertised inall the vehicles taken together shall be table into account forthepurpose of determination of the tax.		
6.	Illuminated advertisement boards carried on vehicles (orilluminated advertisements displayed on the body of vehicles)-		
	(a) for a space up to 2.5 squaremetres..	.. ..	75.00
	(b) for a space over 2.5 squaremetres and up to 5 square metres..	.. ..	150.00
	(c) for every additional 5 squaremetres or less..	.. ..	150.00
7.	Advertisement boards carried by sandwich boardmen-		
	(a) for each board up to 1 squaremetre..	1.25	.. ..
	(b) for each board over 1 squaremetre and up to 2.5 square metres..	2.50	.. ..
	(c) for every additional 1 squaremetre or less..	1.25	.. ..
8.	Illuminated advertisement boards carried by sandwich boardmen-		
	(a) for each board up to 1 squaremetre..	2.50	.. ..
	(b) for each board over 1 squaremetre and up to 2.5 square metres..	5.00	.. ..
	(c) for every additional 1 squaremetre or less..	2.50	.. ..
9.	Illuminated sky-signs and advertisements other than thosereferred to in items 6 and 8-		
	(a) for a space over 2,000 squarecentimetres..	.. ..	16.00
	(b) for a space over 2.000 squarecentimetres and up to 5,000 square centimetres..	.. ..	32.00
	(c) for a space over 5,000 squarecentimetres and up to 2.5 square metres..	.. ..	40.00
	(d) for every additional 2.5square metres or less..	.. ..	40.00
N.B.	In the case of projected advertisements in addition to the taxprescribed above, the same rate will apply regarding projectionand thickness, as given in item 3 above.		
-			
10.	Advertisements exhibited on screens by means of lanternslides or similar devices-		
	(a) for a space up to 5,000 squarecentimetres..	.. ..	64.00

	(b) for a space over 5,000 squarecentimetres and up to 2.5 square metres..	.. ..	80.00
	(c) for every additional 2.5square metres or less..	.. ..	80.00
11.	Posters on walls, hoardings, frames, posts, kiosks, upon or invehicles-		
	(a) for a space not exceeding asingle royal	0.25	.. ..
	(b) for a space not exceedingdouble royal	0.50	.. ..
	(c) for every additional 1 squaremetre..	0.37	.. ..
	If a poster for which tax has already been paid has to bereplaced due to damage or otherwise before the expiry of theperiod for which the tax has been paid, a stamp may be affixed tothe new poster to the effect that it is covered by the originalreceipt for payment, the number and date whereof should bespecified on the body of the poster:		
	Provided that the previous approval of the Commissioner shallbe taken before erecting such new posters.		
12.	Fly-posters or hand-posters-		
	(a) of a size up to 96 squarecentimetres	.. ..	1 paise each.
	(b) of a size over 96 squarecentimetres and up to 192 square centimetres	.. ..	2 paise each.
	(c) of a size over 192 squarecentimetres and up to 320 suqare centimetres	.. ..	3 paise each.
	(d) of a size over 320 squarecentimetres and up to 480 square centimetres	.. ..	5 paise each.
	(e) of every additional 96 squarecentimetres or less	.. ..	1 paisa each.

#### Explanation

**1. In calculating the space or area referred to above all the faces of the advertisement hoardings, boards, etc., utilised for purpose of display shall be taken into account:**

Provided that in the case of a sky-sign, in addition to the above, the face surface of the supporting pillars or raised platforms, if any, below the actual displaying area shall also be taken into account.

**2. An advertisement shall not be deemed to be an illuminated advertisement within the meaning of this Schedule if such of the Commissioner, is not more than what is necessary to make the same visible at night.**



## V

### Penalties(See section 220)

Section and sub-section, clause or proviso.	Subject	Maximum fine or imprisonment that may beimposed.	Maximum daily fine that may be imposed
1	2	3	4
Section 77, sub-section (3)	Requisition by auditors to produce documents, to appear inperson or to make and sign declaration to answer question or tosubmit statement.	Two hundred rupees.	Fifty rupees.
[Section 102, sub-section (1).. [Entry inserted by W.B. Act 10 of 1992.]	Failure to take out certificate of enlistment.	One thousand rupees.]	-
[* [[Entry first inserted by W.B. Act 11 of 1999, then omitted by W.B. Act 5 of 2000 and the Entry was as under :-'Section 102A, sub-section (5). - Failure to apply for certificate of enlistment. - ....Two hundred and fifty rupees.'];]]	* *	*	*] -
Section 104..	Advertisement made without payment of taxes.	One thousand rupees.	One hundred rupees.
Section 111, sub-sections (2) and (3)..	Default in furnishing statement and production of books andaccounts.	One hundred rupees.	Ten rupees.
Section 142..	Construction of private streets, walls, fence, etc. onmunicipal drain, channel, etc. without permission.	One thousand rupees.	One hundred rupees.
Section 144, sub-section (1)..	Unlawful connection of house drain with municipal drain.	One thousand rupees	..One hundred rupees.
Section 145..	Requisition to owner to arrange for sufficient	One thousand rupees	..One hundred

	means of effectual drainage.		rupees.
Section 148..	Throwing, emptying or turning certain matters not to be passed through municipal drains.	One thousand rupees	.. Fifty rupees.
Section 153, sub-section (3)..	Keeping or maintaining toilet or urinal for public use without permission.	Five hundred rupees	.. Fifty rupees.
[Section 154.. [Entry inserted by W.B. Act 11 of 1999.]	Failure to convert service privy into sanitary toilet.	Five thousand rupees.	Five hundred rupees.]
Section 155, sub-section (2)..	Failure to provide privy, urinal, bathing or washing place.	Five hundred rupees	.. Fifty rupees.
Section 156..	Failure to provide privy or make alteration or substitution of service privy by other system.	Five hundred rupees	.. Fifty rupees.
Section 157, sub-section (1)..	Construction of cesspool in violation of provision.	Five hundred rupees.	Twenty-five rupees.
Section 157, sub-section (2)..	Requisition on owner to fill up or remove unlawful cesspool.	Five hundred rupees.	Twenty-five rupees.
Section 163..	Failure to comply with a notice of removal or alteration of verandah, platform, building etc.	One thousand rupees.	Fifty rupees.
Section 164..	Failure to remove wall, fence, rail, platform, etc.	Five thousand rupees.	Fifty rupees.
Section 165..	Prohibition of tethering of animals and milking of cattle.	Two hundred rupees.	Ten rupees.
Section 166, sub-section (5)..	Construction or reconstruction in violation of the regular line of a street or building line without proper permission.	One hundred rupees.	...
Section 170, sub-section (1)..	Utilisation or sale of land for construction of buildings without provision for streets giving access to	One thousand rupees.	...

	the site.		
Section 170, sub-section (2)..	Utilisation or disposal of land without sending a written application with a lay out plan.	One thousand rupees.	...
Section 171..	Prohibition of making new streets.	One thousand rupees.	...
Section 173..	Unauthorised use of land as building site.	Two thousand and five hundred rupees or imprisonment for six months or both.	One hundred rupees, per square metre.
Section 177, sub-section (1)..	Unauthorised erection of a building.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 178..	Occupation of a building without a completion certificate.	Five hundred rupees.	Twenty-five rupees
Section 179, sub-section (1)..	Change of the use of premises sanctioned for specified purposes.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 188, sub-section (3)..	Failure to perform duties in the matter of collection of solid wastes.	Three hundred rupees.	Twenty-five rupees
Section 190, sub-section (1)..	Use, alteration, etc. of premises as godowns, warehouses, etc. without permission	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 191, sub-section (1)..	Establishing a factory without permission or altering or extending the same otherwise than in conformity with	Two thousand and five hundred rupees or imprisonment for six months or	Two hundred rupees.

	the conditions.	both.	
	Keeping eating house, etc. without permission or otherwise than in conformity with a licence.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 192, sub-section (1)..			
Section 193..	Keeping open theaters, circuses, etc. without permission or otherwise than in conformity with a licence.	One thousand rupees.	One hundred rupees.
Section 196..	Keeping open any private market, etc. otherwise than in conformity with a licence.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 197, clause (a)	Carrying the trade of a butcher otherwise than in conformity with a licence.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred and fifty rupees.
Section 197, clause (b)	Prohibition of selling of flesh, fish or animal without licence.	Five hundred rupees,	Twenty-five rupees.
Section 200..	Prohibition of hawking, etc. otherwise than in terms of a licence.	Five hundred rupees.	Twenty-five rupees.
Section 201..	Prohibition of carrying on trade of a butcher, fish monger, etc. otherwise than in conformity with a licence.	Five hundred rupees.	Twenty-five rupees.
202..	Prohibition of sale, etc. of adulterated or misbranded food or drug.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 203..	.. Failure to register	Two thousand and	Two hundred

	manufactory.	five hundred rupees or imprisonment for six months or both.	rupees.
Section 204..	Prohibition of keeping adulterants in a place .. where butter, ghee, etc. are manufactured or stored.	One thousand rupees.	Two hundred rupees.
Section 205, sub-section (2)..	Failure to provide .. protection to articles of food drug, receptacle, etc.	Two hundred rupees.	Fifty rupees.
Section 206..	Keeping of shops, etc. otherwise than in .. conformity with a licence or failure to display the licence.	One thousand rupees.	One hundred rupees.
Section 209..	Failure to give information .. of dangerous diseases.	One hundred rupees.	
Section 212..	Failure to take measures .. to prevent spread of dangerous diseases.	One hundred rupees.	

[\* [[Entry omitted by W.B.  
Act 29 of 1990, which was as  
under:-'Section 214,  
sub-section (1) -

Non-registration of place for \* \*  
disposal One of the dead and  
failure to deposit plan in  
municipal office. - One  
hundred rupees.'.]]

\* \* \* \* \*