

Rajasthan Municipalities (Urban Development Tax) Rules, 2007

RAJASTHAN

India

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Rule

RAJASTHAN-MUNICIPALITIES-URBAN-DEVELOPMENT-TAX-RULES-2007

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Rajasthan Municipalities (Urban Development Tax) Rules, 2007Published vide Notification. No. F. 8(G)(327)Rules/LSG/95/6275, dated 29.8.2007Last Updated 23rd May, 2019Notification. No. F. 8(G)(327)Rules/LSG/95/6275. - In exercise of the powers conferred by section 297 read with section 104 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959), the State Government hereby makes the following rules, namely:-

1. Short title and commencement.

(1)These rules may be called the Rajasthan Municipalities (Urban Development Tax) Rules, 2007.(2)They shall come into force with immediate effect.

2. Definitions.

(1)in these rules, unless the subject or context otherwise require;(a)"Act" means the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959);(b)"Agent" means a person authorized in writing by an owner or occupier of any building or land or both to act on his behalf;(c)"Assessor" means an assessor appointed under section 114;(d)"Form" means a form appended to these rules;(e)"Revising Authority" means any authority or Officer referred to in sub-section (2) of section 117 to whom objections under sub-section (1) of that section may be made;(f)"Section" means a section of the Act;(g)"Urban Development Tax" or "Tax" means the tax imposed on building or land or both under section 104 of the Act; and(h)"Year" means the financial year commencing from the first day of April, to which tax relates.(2)The words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.

3. Levy of Tax.

- The Tax shall be leviable in a Municipal area at the rate and from the date specified in the notification issued by the State Government from time to time under section 104 of the Act.

4. Preparation of assessment list.

(1)An assessment list for the purpose of levying the tax shall be prepared ward wise/ circle wise/area wise in Form-I.(2)For the purpose of assessing the amount of the tax payable in respect of any building or land or both, assessor may:-(a)Enter upon or into, to inspect and measure any building or land or both, and;(b)If necessary, make enquiries from the people living in neighbour-hood and examine the previous record of the Municipality or other local authority in relation to such building or land or both.(3)When the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in assessment list and in any notice which it may be necessary to serve upon him as the holder of the building or land or both, without any further description.(4)Where any building or land or both liable as a whole to payment of the tax is composed of separate tenements, the assessor may, upon the request of the owner of any such tenement, determine the tax for each such tenement, separately and assess the amount of tax payable in respect thereof.

5. Notice by the Commissioner/Executive Officer, submission of self-assessment returns and deposit of tax.

(1)The Commissioner/Executive Officer of the municipality shall issue a public notice in Form - II, calling upon the owners/ occupiers of building or land or both, to submit self-assessment returns in Form-III. Such notice shall be affixed on the notice board of the office of the municipality.(2)The person liable to pay tax under clause (1) of sub-section (1) of section 104 of the Act shall assess the tax payable by him and deposit the tax in bank account of the municipality or in the office of the municipality. After depositing the tax, self-assessment return in Form-III duly and correctly filed in, along with a copy of challan or receipt of tax deposited, shall be submitted by him in the office of municipality.(3)If the owner/occupier does not submit correct self-assessment return or fails to submit the self-assessment return as required under sub-rule (1), the Commissioner/Executive officer/Assessor or the Officer authorized by the State Government shall,(a)enter upon or into, inspect and measure any building or land or both;(b)If necessary, make enquiries from the people living in neighbour-hood and examine the previous record of the municipality or other local authority in relation to such building or land or both; and(c)Assess the tax and recover the same from the defaulter, as the case may be.(4)five percent eases of self assessment returns of tax shall be scrutinize/ examined by the Commissioner/Executive Officer/Assessor or the Officer authorized by the State Government.

6. Payment of tax, rebate and penalty.

- The tax shall be payable in advance and to be paid in the first half of the year for which tax relates. A penalty of 1% per month shall be paid on the amount due for the remaining period of the year. After the expiry of the financial year an additional penalty at the rate of 10 % per annum for whole year or part there of shall be levied for the amount due.

7. Statement of new building etc.

- Every Assessor or any Other officer so authorized by the Commissioner/ Executive officer, shall submit to the Commissioner/Executive officer/ Assessor, half yearly statement showing buildings or land within the area which have been newly constructed or reconstructed or enlarged or converted or developed, to enable the Commissioner/Executive officer/Assessor to assess or reassess the tax on such building or land or both.

8. Publication and Revision of assessment.

(1)The public notice required to be given under section 116 and 117(1) shall be in Form- IV.(2)The register of objection of tax to be kept by assessor under sub-section of section 117 shall be in Form-V.(3)The public notice required to be published under sub-section (6) of section 117 shall be in Form-VI.(4)The decision of the revising authority shall be communicated to the owner/ occupier by the Commissioner/Executive Officer/Assessor or the Officer authorized by the State Government.

9. Repeal and Savings.

- The Rajasthan Municipalities (House Tax) Rules, 2003 is hereby repealed:Provided that such repeal shall not affect anything done or action taken or right, privilege, obligation or liability acquired or incurred, penalty, forfeiture or investigation made or legal proceedings pending under the rules so repealed:Provided further that the rules so repealed shall continue in force in respect of recovery of lax due before the commencement of these rules.

Form-I[See Rule 4(1)]Assessment
List..... Municipal
Board/Council/CorporationDistrict.....Year.....

S. No.	Ward No.	Address of the property with number, Sectors number, name of building, name of street, mohalla, colony etc.			Name and address of the owner		Name of the occupier	
1	2	3	4	5	6	7	8	9
Total area of the Plot (in sq. yards)		Constructed/ Built up area (in sq. yards)	Actual use of land/ constructed area	Taxable Area (in sq. yards)	DLC rate of the area (Per sq. meter)	Tax payable use wise (in Rs.) Com. 9x 10 2000		Total tax (Total of Colm. 11)
			Residential					

Commercial
Industrial
Institutional

6	7	8	9	10	11	12
Decision of the revising authority amount of tax			Result of appeal, if any amount of tax			Remarks
13			14			15

Form-II[Rule 5(1)]Office of the Municipal Corporation/Board/Council.....Public
NoticeIn pursuance of sub-rule (1) of Rule 5 of the Rajasthan Municipalities (Urban Development Tax) Rules, 2007, it is hereby informed that tax under section 104 of the Rajasthan Municipalities Act, 1959, is leviable vide notification No.....Date.....issued by the State Government on buildings and lands situated in the area of municipality.Now every owner/occupier of such building and land is required to submit in each financial year duly and correctly filled self-assessment return in Form-III prescribed under the sub-rule (1) of Rule 5 of Rajasthan Municipalities (Urban Development Tax) Rules, 2007 and assess the tax and deposit the same in the bank account of the Municipality or office of the Municipality and file return in Form-III in the office of the Municipality.Commissioner/Executive OfficerForm-III[See Rule 5(1)]Form For Self-Assessment of Urban Development TaxTo,For Office UseCommissioner/Executive Officer,Municipal Corporation/Council/Board,receipt.....date ofSignature of Clerk

Part-I(General
Information)

1. Year to which tax relate-

2. A

B Profession : Service/Business/House Wife/Other-

C Age-

D Telephone No.

E Present Address/Postal

Address:.....

3. Address of Building and Land:

i. Ward No: -

ii. Name of Mohalla/Colony.

iii. Plot/House/Shop No.

iv. Name of Complex/Building-

- v. Name of Street-
- vi. Sector No. if any
- vii. Name of city
4. Particulars of previous year-tax deposited-
- i. Last assessment year
- ii. Assessed tax of that year
- iii. Particular of tax deposited

Part-II

5. Particulars of Building and Land-

1. (A) Total Area of the plot (in square yard)

(B) Vacant Area (in sq. yard)

(C) Plinth area (in sq. Yds)

(D) Total built-up Area (in sq. Yds)

(E) Number of floors/stories built

2. Use of Building and Land with floor-wise area

Use of land Detail of floor area (in square feet)

Under Ground	Ground Floor	First Floor	Second Floor	Third . Floor	Total
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Residential

Commercial

Institutional

Industrial

Miscellaneous

Note. - In case of more than three floors, extra columns shall be filled in. Part-III

Part-III

6.	S. No.	Particular	Area	D.L.C. Rate applicable	Amount payable	Total tax Payable
1	2	3	4	5	6	
		Constructed area (Sq. Yards)				
		(A) Residential				
		(B) Commercial				
		(C) Institutional				

1. (D) Industrial
Open/Vacant Land (Sq. Yards) (Not
2. applicable for high rise/residential
commercial complex)
- Total

Note. - 1. Owner/Occupier is required to fill up the self assessment form every year separately for each of the properties, owned or occupied by him.

2. The Owner/Occupier shall before filling up the self assessment form go through the notification, issued by the State Government under section 104 of the Rajasthan Municipalities Act, 1959.

3. If Building or Land used for more than one purposes then the portion used for each purpose must be indicated in Part-III.

4. Rates for calculation of Tax for complete vacant plot will be applicable as per actual use or permitted use, whichever is higher.

5. In case of mix use/multiuse of a property, rates of tax will be applicable as per the actual use treating it as a single plot.

Signature of Applicant(Name.....)Owner/Occupier/Authorized

Representative Form IV[See Rule 8(1)]Office of the Municipal

Corporation/Council/Board/.....Public Notice Notice is hereby given that the assessment list of the tax on building and lands situated within the municipal limits of.....have been prepared and are open for inspection at the Municipal Office from.....to.....during.....any working day. The revising authority will proceed to revise the tax assessment from.....Commissioner/Executive Officer/Assessor Form-V[See Rule 8(2)]Register of Objections Municipal Corporation/Council/Board.....District.

Objections		Decision of the revising authority						
S.No.	Receipt No.	Date of receipt	Name of owner & house/plot No.	Amount of tax assessed	Date of revised assessment	Amount of revised tax assessed	Signature	Remarks
1	2	3	4	5	6	7	8	9

Form-VI[See Rule 8(3)]Public Notice Under Section 117(6) of the Rajasthan Municipalities Act, 1959 Municipal Board/Council/Corporation.....District.....Notice is hereby given that

Assessment list of the tax on buildings and lands situated within the Municipal limits of.....has been authenticated by the Revising Authority and deposited in the Municipal Office and is open for inspection by the owners and occupiers of the building and land or their agents at the Municipal Office during office hours on all working days. Date :Revising Authority