

# The M.P. Nagariya Sthawar Sampatti Kar Adhiniyam, 1964

MADHYA PRADESH

India

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### Act 14 of 1964

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The M.P. Nagariya Sthawar Sampatti Kar Adhiniyam, 1964(M.P. Act No. 14 of 1964)[Dated 27th June, 1964]Received the assent of the President on the 27-6-1964, assent first published in the "Madhya Pradesh Gazette", Extraordinary, on the 3-7-1964.An Act to provide for the levy of tax on lands and building in urban areas in Madhya Pradesh.Be it enacted by the Madhya Pradesh Legislature in the Fifteenth year of the Republic of India as follow :-

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

(1)This Act may be called the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964.(2)It extends to the whole of Madhya Pradesh.(3)It shall be deemed to have come into force with effect from the first day of April, 1964.(4)It shall apply to all urban areas having population of ten thousand and above according to last census which the State Government, shall, by notification, specify.

### 2. Definitions.

- In this Act, unless the context otherwise requires,-(a) ["annual letting value" in relation to any land or building means the annual letting value as determined under Section 5] [Substituted by M.P. Act No. 17 of 1966.];(b)"assessee" means the owner of the building or land, in respect of which the tax payable and on his death his legal representative and includes a tenant liable to pay tax under sub-section (5) of Section 14;(c)"building" includes a house, out-house, stable, shed, hut and other enclosure or structure whether of masonry, bricks, wood, mud, metal or any other material whatsoever, whether used as a dwelling or otherwise, and also includes verandahs, fixed platforms, plinths, doorsteps, walls including compound walls and fencing and the like but does not include a tent and other such portable or temporary structure;(d)[X X X] [Omitted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).](e)[X X X] [Omitted by M.P. Act No. 49 of 1976, (w.e.f. 1-4-1976).](f)"owner" in

respect of any land, or building or portion thereof includes the person, who for the time being receives, or who would be entitled to receive, the rent thereof, if the same were let, and includes-(i)a agent or trustee who receives such rent on account of the owner;(ii)an agent or trustee who receives the rent of, or is entrusted with the management of, any land or building devoted to religious or charitable purpose;(iii)a receiver, sequestrator or manager appointed by any Court of competent jurisdiction to have the charge, or to exercise the rights of the owner of the land or the building or portion thereof, and(iv)the mortgage in possession thereof :Provided that in the case of land held on lease for a term not less than thirty years, the lessee shall, for the purposes of this Act, be deemed to be the owner of such land;(g)"tax" means the tax levied under Section 4;(h)[ "Urban area" means the area of commercial or industrial importance having population of ten thousand or above according to last census and which is not comprised within the limits of a Municipal Corporation, Municipal Council, a Notified Area Committee, a Special Area Development Authority or a Cantonment Board] [Substituted by M.P. Act No. 49 of 1976, (w.e.f. 1-4-1976).],

### 3. Taxing authorities and other officers.

(1)The State Government may, for purpose of this Act, appoint a Property Tax Commissioner and the following categories of officers to assist him, namely :-(a)Additional Property Tax Commissioner,(b)Deputy Property Tax Commissioner,(c)Property Tax Officer,(d)Assistant Property Tax Commissioner,(e)Such other officers as may be prescribed.(2)The Property Tax Commissioner and the Additional Property Tax Commissioner shall be appointed by the State Government and other officers referred to in sub-section (1) shall be appointed by the State Government or such other authority as it may direct.(3)The persons appointed under sub-section (2) shall within such areas as the appointing authority may specify exercise such powers as may be conferred and perform such duties as may be imposed by or under this Act.(4)An Additional Property Tax Commissioner shall exercise such of powers and perform such of the duties of the Property Tax Commissioner, as the State Government may, by notification, direct and references to the Property Tax Commissioner in this Act shall be deemed to include references to the Additional Property Tax Commissioner when exercising such powers or performing such duties.

### 4. Levy of tax on immovable property.

- [(1) There shall be charged, levied and paid for each year a tax on the lands or buildings or both situate in an urban area at the rate specified in the table below :Table

(i) where the annual letting value exceeds Rs. 1,800 but doesnot exceed Rs. 6,000	6 per centum of the annual letting value.
(ii) where the annual letting value exceeds Rs. 6,000 but doesnot exceed Rs. 12,400	8 1/3 per centum of annual letting value.
(iii) where the annual letting value exceeds Rs. 12,000 butdoes not exceed Rs. 18,000	10 per centum of the annual letting value.
(iv) where the annual letting value exceeds Rs. 18,000 butdoes not exceed Rs. 24,000	15 per centum of the annual letting value.

(v) where the annual letting value exceeds Rs. 24,000 20 per centum of the annual letting value.

Provided that where any land or building has become chargeable to tax under this Act during a part of any year, the tax shall be charged, levied and paid for the year in the same proportion which that part bears to the year.] [Substituted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).](2)The tax levied under sub-section (1) shall tall due on such dates as may be prescribed and be payable to the State Government by the owner of the land or building, as the case may be.(3)[ x x x] [Omitted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).](4)Notwithstanding anything contained in any enactment for the time being in force or any contract or agreement to the contrary, no owner of building or land shall be entitled to settle or increase the rent payable by any tenant so as to include in it any proportion of the tax payable under this section.

#### **4A. [ [Omitted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).]**

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### **5. [ Determination and revision of annual letting value. [Substituted by M.P. Act No. 17 of 1966.]**

- The annual letting value of a land or building shall for the purposes of the Act be deemed to be an amount equal to,-[x x x](a)where the building is a hotel, factory, or such other building as may be prescribed, one twentieth of the sum obtained by adding the estimated present cost of erecting the building to the estimated value of the land appurtenant thereto;(b)where the land or the building is let out, the annual rent or twelve times of the monthly rent, as the case may be, payable therefor to the owner; and(c)where the land or the building, not being a building covered by sub-clause (a), is not let out and is in the actual occupation of the owner or of any other person on his behalf, other than as a tenant, or is lying vacant, the annual rent or twelve times of the monthly rent at which it could have been let out, having regard to the prevailing rents in the neighbourhood and such other factors as maybe prescribed :Provided that in determining the annual letting value of any land or building under [this clause] [Substituted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).],-(a)the rent or such amount as can reasonably be assessed to be the rent in respect of any machinery, furniture, or fixtures in such land or building; and(c)in cases falling under sub-clauses (b) and (c), ten per cent of the annual rent as determined therein;shall not be taken into account.]

### **6. Exemptions.**

- The tax shall not be leviable in respect of the following properties, namely,-(a)building and lands owned by or vesting in-(i)the Union Government;(ii)the State Government;(iii)[ a local authority] [Inserted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).];[x x x] [Omitted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).](c)buildings and lands the annual letting value of which does not exceed [eighteen] [Substituted by M.P. Act No. 49 of 1976.] hundred rupees] :Provided that if any such building or land is in the ownership of a person who owns any other building or land in the same urban area, the annual letting value of such building or land shall, for the purposes of this clause, be

deemed to be the aggregate annual letting value of all buildings or lands owned by him in that area;(d)buildings and lands or portions thereof used exclusively for educational purposes including schools, boarding houses, hostels and libraries if such buildings and lands or portions thereof are either owned by the educational institutions concerned or have been placed at the disposal of such educational institutions without payment of any rent;(e)public parks and play grounds which are open to the public and building and lands attached thereto if the rent derived therefrom is exclusively spent for the administration of parks and play grounds to which they are attached;(f)[buildings and land or portions thereof used exclusively for public worship or public charity such as mosques, temples, churches, dharamshalas, gurdwaras, hospitals, dispensaries, orphanage, alms houses, drinking water fountains, infirmaries for the treatment and care of animals and public burials or burning grounds, or other places for the disposal of the dead : [Substituted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).]Provided that the following buildings and lands or portions thereof shall not be deemed to be used exclusively for public worship or for public charity with the meaning of the section, namely :-(i)buildings in or lands on, which any trade or business is carried on unless the rent derived from such buildings or lands is applied exclusively to religious purposes or to public charitable institutions aforesaid;(ii)buildings or lands in respect of which rent is derived and such rent is not applied exclusively to religious purposes or public charitable institutions aforesaid.](g)buildings and lands owned by widows or minors or persons subjects to physical disability or mental infirmity owing to which they are incapable of earning their livelihood, where the main source of maintenance of such widows or minors or persons is the rent derived from such buildings and lands :Provided that such exemption shall relate only to the first [twenty four hundred] [Substituted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).] rupees of the annual letting value of such buildings and lands;(h)[x x x] [Omitted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).]

## **7. Preparation of provisional assessment list.**

(1)The Property Tax Commissioner shall prepare or cause to be prepared, in such manner and containing such particulars as may be prescribed, a provisional assessment list of all lands and buildings liable to pay the tax.(2)Subject to the provisions of this Act, the Property Tax Commissioner shall, in preparing the list, determine the annual letting value of, and the amount of tax to be assessed on, all lands and buildings liable to pay the tax and the same shall be duly shown in the list.(3)When the provisional assessment list has been prepared, the Property Tax Commissioner shall give public notice, in such manner as may be prescribed, of the place at and the date from which the same may be inspected, and every person claiming to be the owner or the occupier of the land or the building mentioned in the list, including an agent of such person, shall be at liberty to inspect the same and to take extracts therefrom without payment of any charge :Provided that in all cases in which any land or building is proposed to be assessed after determining or revising its annual letting value in accordance with the provisions Section 5, the Property Tax Commissioner shall also cause service of the notice in such manner and containing such particulars, as may be prescribed, on the owner.

## **8. Objection to the entries in the list.**

- Any person aggrieved by any entry in the provisional assessment list, or by the insertion therein or omission therefrom of any matter, or otherwise with respect to the list may, within a period of thirty days from the date on which the list is made available for inspection under sub-section (3) of Section 7, file objections in respect thereof before the Property Tax Commissioner :Provided that the Property Tax Commissioner may, where he is satisfied that the objector was prevented for sufficient cause from filing the objection within the aforesaid period, entertain an objection filed beyond the said period but not beyond thirty days of the date of receipt of the first demand notice under sub-section (2) of Section 14.

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

(1)Where no objection in respect of the land or building mentioned in the provisional assessment list, is filed in accordance with the provisions of Section 8, the entries in respect of such land or building shall be final.(2)Where an objection in respect of the land or building mentioned in the provisional assessment list is filed in accordance with the provisions of Section 8, the Property Tax Commissioner shall, after affording reasonable opportunity of being heard and producing evidence to the objector, decide the objection and confirm, revise or modify the entries in the provision list in respect of such land or building.(3)The provisional assessment list shall thereupon be duly authenticated by the Property Tax Commissioner and shall subject to any amendment, addition, correction or modification made under Section 10 or Section 11 or as a result of any appeal under Section 15 or any revision under Section 18, as the case may be, final and the list as so finalised shall be published and made available for public inspection, in such manner as may be prescribed.(4)[The list finalised under sub-section (3) shall, subject to any amendment, addition, correction or modification made as a result of any appeal under Section 15 or of any revision under Section 18, as the case may be, be effective from the first day of April following the date on which it has been finalised and shall remain in force till such time as a new list has been prepared and has come into force :] [Substituted by M.P. Act No. 17 of 1966.][Provided that,-(i)[x x x](ii)the list finalised for the first time in relation to an urban area [x x x] [Omitted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).] shall take effect and be deemed to have come into force with effect from first day of April, 1966];(iii)[ the list finalised for the first time in relation to which the provisions of this Act are made applicable after the first day of April, 1970 shall take effect and come into force with effect from such date on which the provisions of this Act are made applicable to such area.] [Inserted by M.P. Act No. 3 of 1971 (w.e.f. 21-1-1971).](5)The Property Tax Commissioner may, in the manner laid down in Section 7 and 8 and sub-sections (1) to (4) of this section prepare a new list once in every [Five years] [Substituted by M.P. Act No. 3 of 1971 (w.e.f. 21-1-1971).].

## **10. Amendment of the list finalised under Section 9.**

(1)The Property Tax Commissioner may at any time, subject to such conditions as may be prescribed, amend the list where it appears to him that it is necessary so to do in order to bring the list into accord with the existing circumstances, and in particular may,-(i)correct any clerical, arithmetical or other apparent error in the list;(ii)correct any erroneous insertion, omission or

misdescription;(iii)[x x x] [Omitted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).](iv)make such additions to or corrections in the list as appear to him to be necessary by reason of-(a)a building included in the list having been destroyed or substantially damaged since its annual letting value was last determined; or(b)any change having taken place in the ownership of the land or building or because of the same having become, or ceased to be, liable to pay the tax; or(c)the annual letting value, or the tax assessed, in respect of any land or building having found to have been incorrectly valued or assessed on account of fraud, misrepresentation or mistake :[Provided that no correction under clause (i) or (ii) [x x x] [Substituted by M.P. Act No. 17 of 1966.] shall be made unless the person concerned is given a reasonable opportunity of being heard] [Substituted by M.P. Act No. 5 of 1968.] :[Provided further that] [Inserted by M.P. Act No. 17 of 1966.] in cases covered by clause (iv) no amendment in the list for the time being in force shall be made unless the owner of the land or the building, as the case may be, has been afforded reasonable opportunity of being heard and producing evidence, and the Property Tax Commissioner has considered and decided any objection that may be filed by the owner in respect of the proposed amendment.(2)The Property Tax Commissioner may also, at any time but after complying with the provisions of Sections 7, 8 and 9 make corrections, modifications or additions in the assessment list, as appears to him to be necessary by reason of,-(i)a building included in the list having been altered or enlarged; or(ii)a new building having been erected after the finalisation of the assessment list.(3)[ The changes specified above shall take effect from the dates specified below,-(i)the amendment, correction or addition made under clauses (i), (ii) and (iv)(c) of sub-section (1) shall take effect from the date the assessment list has come into force;(ii)[x x x](iii)changes made under clauses (iv)(a) and (b) of sub-section (1) and under sub-section (2) shall take effect from the respective dates on which the events leading to the changes took place, provided that in the case of change of ownership envisaged by sub-clause (b) of clause (iv) of sub-section (1) the transferor shall continue to be liable for payment of tax until he gives a notice of transfer in the manner and during the period prescribed;(iv)any other amendment ordered by the Property Tax Commissioner to bring the list in accord with the existing circumstances shall take effect from the date on which changes necessitating the amendment take place].

## **11. Escaped assessments.**

(1)Where the tax in respect of any land or building or any portion thereof has, for any reason, escaped assessment the Property Tax Commissioner may, after complying with the provision of Sections 7, 8 and 9 assess the tax in respect thereof :Provided that no assessment of the tax for any period beyond five years proceeding the year of assessment shall be made by the Property Tax Commissioner.(2)[ Where the tax in respect of any land or building has been assessed under sub-section (1), the assessment list shall be modified accordingly, and the modification shall, subject to the provisions of sub-section (1), take effect from the date on which the land or building become first liable to tax under this Act.] [Substituted by M.P. Act No. 17 of 1966.]

## **12. Conclusiveness of entries in the list.**

- An entry in an assessment list, in respect of any land or building mentioned therein, shall for the period the list is or has been in force, be conclusive proof for any purpose connected with the tax.

### **13. Obligation to supply information for purposes of amendment.**

- When land or building liable to tax under the Act, is acquired or building is built, rebuilt or enlarged or is damaged or destroyed the owner shall, within three months from, -(i) the Date of acquisition of such land or building; or (ii) the date of completion of such building, rebuilding or enlargement, or where the building built, re-built or enlarged, is occupied, from the date of such occupation, whichever is earlier; or (iii) from the date of damage or destruction; as the case may be, given notice thereof to the Property Tax Commissioner in such manner and containing such particulars as may be prescribed.

### **14. Realisation of the tax.**

(1) The tax in respect of any land or building [shall be payable at such place and in such instalments and in such manner as may be prescribed] [Substituted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).] and shall be realised by the Property Tax Commissioner, or such other authority [x x x] [Omitted by M.P. Act No. 49 of 1976 (w.e.f. 1-4-1976).] as may be appointed by the State Government in this behalf (hereinafter in this section referred to as the "Realising Authority.") (2) The Realising Authority shall, as soon as the tax, or any instalment thereof, becomes payable, cause a notice of demand, containing such particulars as may be prescribed, to be served on the owner calling upon him to pay the tax which has fallen due within a period of [thirty days] [Substituted by M.P. Act No. 17 of 1966.] from the date of service of the notice. [(2-A) Where the tax or any instalment thereof payable by an assessee is paid by him within the period prescribed and there is no default in payment of tax during the year, the assessee shall be entitled for a discount of five per centum of the tax paid] [Substituted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970).] (3) [Where the tax, or any instalment thereof payable by an assessee is not paid within the period inscribed, the assessee shall on the expiry of the said period be deemed to be in default from that date, and the amount of tax or the instalment remaining unpaid shall carry interest at the rate of two per cent per month for the period it remains unpaid. The tax together with the interest and the amount of penalty imposed under Section 16, if any, shall be realisable from the assessee, or his legal representative, as the case may be, arrears of land revenue : Provided that where an appeal against the order of assessment is pending, the assessee shall not be liable to pay interest if the arrears of tax are paid during the pendency of the appeal or within thirty days of the decision thereof.] [Substituted by M.P. Act No. 35 of 1974.] (4) [x x x] [Omitted by M.P. Act No. 49 of 1976.] (5) Where the tax due from any person on account of any building or land is in arrear, it shall be lawful for the realising authority to serve upon any person paying rent in respect of that building or land, or any part thereof, to the person from whom the arrears are due, a notice stating the amount of such arrears of tax and requiring all future payments of rent (whether the same have already accrued, due or not) by the person paying the rent to be made direct to the realising authority until such arrears shall have been duly paid, and such notice shall notwithstanding anything contained in any, other law or instrument operate to transfer to the realising authority the right to recover, receive and give a discharge for such rent.

## **15. Appeals.**

(1) Any person aggrieved by an order under Section 9, It) or 11 may in the prescribed manner appeal against such order to the Assistant Property Tax Commissioner or to such officer as the State Government may, by notification, appoint where the original order is passed by a Property Tax Officer. (2) Any person aggrieved by an order passed in appeal under sub-section (1) may in the prescribed manner appeal against such order to the Deputy Property Commissioner : Provided that the person aggrieved may at his option instead of filing a second appeal under this sub-section make an application for revision to the Property Tax Commissioner under Section 18 and where the aggrieved person exercises such option he shall be precluded from filing a second appeal under this sub-section. (3) No first or second appeal shall be admitted by the appellate authority unless it is accompanied by, - (i) a satisfactory proof of not less than one-half of the tax assessed and payable by the person preferring such appeal; and (ii) a certified copy of the order to which objection is made. (4) Every first or second appeal shall be filed within thirty days from the date of the communication of the order against which the appeal is filed and shall be presented and verified in such manner as may be prescribed : Provided that in computing the period aforesaid, the time requisite for obtaining a copy of the order appealed against shall be excluded. (5) The appellate authority shall after affording opportunity of being heard to the appellant, pass such order on the appeal as it thinks fit and shall send a copy of the order to the Property Tax Officer and such other authority as may be prescribed. (6) In the case of an order passed in first appeal under this section against which a second appeal under this section or an application for revision under Section 18 is filed, the order passed in second appeal or revision, as the case may be, shall be final and in the case of every other order passed in first appeal such order shall be final. (7) The assessment list shall, where necessary be modified in accordance with the decision in appeal or revision.

## **16. Penalty for default of payment of tax.**

(1) When an assessee is in default in making payment of any instalment of the tax payable, he shall pay, in addition to the amount of arrears of tax, an amount equal to ten per cent of the said amount by way of penalty : Provided that where an appeal against the order of assessment is pending, the assessee shall not be liable to pay the penalty, if the arrears of tax are paid during the pendency of that appeal or within thirty days of the decision thereof. (2) Where any person fails to, - (a) give the notice required to be sent to the Property Tax Commissioner under Section 13, within the period provided therefor; or (b) produce the record, document, account or particulars required to be produced before the Property Tax Commissioner under Section 22; the Property Tax Commissioner may in his discretion, impose on him a sum, not exceeding rupees fifty, by way of penalty, which shall be recoverable from such person in addition to the tax due from him, if any. (3) A notice of demand showing the amount of penalty payable under sub-section (1) or imposed under sub-section (2) shall be served on the assessee in the manner prescribed.

## **17. Appeal against penalty.**

- An assessee objecting to the amount of penalty shown in the notice of demand under sub-section (3) of Section 16 or denying liability for such penalty, may prefer an appeal or revision in accordance



with the provisions of Section 15 or Section 18, as the case may be.

## **18. Revision.**

- The Property Tax Commissioner may on his own motion or on the application by any party at any time for the purpose of satisfying himself as to the legality or propriety of any order passed by or as to the regularity of the proceedings of any officer subordinate to him call for and examine the record of any case pending before, or disposed of by such officer and may pass such order in reference thereto as he thinks fit :Provided that he shall not vary or reverse and order unless notice has been served on the parties interested and opportunity given to them for being heard ;Provided further that the Property Tax Commissioner shall not revise any order under this Section,-(a)where an appeal against the order is pending before the authority specified in sub-section (1) of Section 15 or where if such appeal lies, the time within which it may be filed has not expired; or(b)where a second appeal against the order has been filed :Provided also that no such application shall be entertained unless presented within sixty days from the date of the order to which objection is made and in computing the period aforesaid, the time requisite for obtaining a copy of the said order shall be excluded.

## **19. Refund of excess payments.**

- Any sum paid in excess of the amount due from an assessee shall, on application to the Property Tax Commissioner, be refunded to the assessee.

## **20. Tax to be a first charge on building and land on which it is leviable.**

- Notwithstanding anything contained in any law for the time being in force and notwithstanding any rights arising out of contract or otherwise however, all sums due on account of the tax or penalty imposed under Section 16, in respect of any building or land shall, subject to the prior payment of land revenue, if any, due to the State Government thereon, be a first charge upon the said building or land and upon the movable property, if any, found within or upon such building or land and belonging to the person liable for such tax or penalty.

## **21. Delegation of Property Tax Commissioner's Powers and duties.**

- Subject to the provisions of this Act and such restrictions and conditions, as may be prescribed, the Property Tax Commissioner may, by order in writing delegate any of his powers and duties under this Act except those under Section 18 to any person appointed under Section 3 to assist him.

## **22. Production of documents, record, account or other particulars in respect of any land or building.**

- Where the Property Tax Commissioner is of the opinion that it is necessary or expedient so to do for carrying out the purposes of this Act, he may by notice in writing call upon the owner or the

occupier of any land or building in respect of which the tax is likely to be assessed, to produce before him any record, document, account, or other necessary particulars in respect of such land or building, and thereupon the owner or the occupier shall, within thirty days of the service of the notice produce the same before the Property Tax Commissioner.

## **23.**

[x x x] [Omitted by M.P. Act No. 49 of 1976, (w.e.f. 1-4-1976)]

## **24. Power of entry and inspection.**

- The Property Tax Commissioner, or such other officer as may be appointed by him in this behalf may, for the purposes of carrying out the provisions of this Act, after reasonable notice occupier of the land or the building, in respect of which the tax is likely to be assessed, enter upon such land or building :Provided that no such entry shall be made,-(i)within the hours of sun-set and sunrise;(ii)in a human dwelling except with the consent of the occupier or after giving him not less than four hours' previous notice in writing of the proposed entry; and(iii)without due regard to the social and religious usage of the occupier, including necessary precautions for the observance of purdah.

## **25. Disclosure of information by public servant.**

(1)All particulars contained in any document produced or any other information furnished in accordance with this Act, or an evidence recorded under this Act other than evidence given before a criminal Court shall, save as provided in sub-section (3), be kept confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872 (1 of 1872), no Court shall, save as aforesaid be entitled to require any servant of the State Government, to produce before it, any such document or recorded information or any part thereof or to give evidence before it in respect thereof.(2)If save as provided in sub-section (3), any servant of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.(3)Nothing contained in this section shall apply to the disclosure,-(a)of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any investigation or prosecution under this Act or the Indian Penal Code, 1860 (XLV of 1860), or under any other enactment for the time being in force; or(b)of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the objects of this Act; or(c)of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or(d)of any such particulars to a civil Court in any suit to which the Government is a party and which relates to any matter arising out of any proceeding under this Act: or(e)of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or(f)of any such particulars where such particulars are relevant to any inquiry into the conduct of an official concerned in the administration of this Act to any person or persons appointed by the Commissioner under the Public Servants (Inquiries) Act, 1850 (XXX of 1850), or to any officer otherwise appointed to hold such inquiry' or to a Public Service Commission established under the Constitution when exercising its functions in

relation to any matter arising out of such inquiry; or(g)of such facts to an officer of the Central or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or(h)of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamps Act, 1899 (II of 1899), to impound an insufficiently stamped document; or(i)of any such particulars, where such particulars are relevant to any inquiry into a charge of misconduct in connection with tax proceedings under this Act against a legal practitioner or Chartered Accountant, to the authority empowered to take disciplinary action against members practising the profession of a legal practitioner or Chartered Accountant, as the case may be;(j)of any such particulars to the Director of Economics Statistics as may be necessary for enabling him to work out the incidence of tax on urban immovable property for carrying out any statistical survey in this behalf.

## **26. Proceedings and list under the Act not to be rendered invalid because of some non-compliance and omissions.**

- The non-compliance of any proceeding within the time provided therefore, or the omission of any entry not being a material one in any of the lists prepared under this Act shall not by itself render invalid the proceeding or the list, as the case may be.

## **27. Court fee stamps on appeal and application.**

- Notwithstanding anything contained in the Court- fees Act, 1870 (VII of 1870), an appeal preferred under Section 15 or 17 [or an application for revision under Section 19 or any application is made under the provisions of this Act, shall bear court-fee stamps of such value, as may be prescribed.] [Substituted by M.P. Act No. 3 of 1971 (w.e.f. 1-4-1970)]

## **28. Application of Sections 4 and 12 of the Limitation Act, 1963.**

- In computing the period laid down under Sections 15 and 18, the provisions of Sections 4 and 12 of the Limitation Act, 1963, (36 of 1963), so far as may be shall apply.

## **29. Extension of period of limitation in certain cases.**

- The provisions of Section 5 of the Limitation Act, 1963 (36 of 1963), so far as may be, shall-apply to appeals and application for revision under this Act.

## **30. Power to take evidence on oath.**

- The Property Tax Commissioner or any person appointed to assist him under Section 3 shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matter, namely, -(a)enforcing attendance of any person examining him on oath or affirmation;(b)compelling the production of any document;(c)issuing commission for the examination of any witness; and(d)passing such interim

orders as may be necessary to meet the ends of justice. and any proceeding before the Property Tax Commissioner or any person appointed to assist him under Section 3 shall be deemed to be a judicial proceeding within the meaning of Sections 193 and 228 of the Indian Penal Code, 1860 (XIV of 1860), and also for the purposes of Section 196 of the said Code.

### **31. Property Tax Commissioner and officer appointed to assist him to be deemed public servants.**

- The Property Tax Commissioner, and every person appointed to assist him under Section 3 shall be deemed to be public servants, within the meaning of Section 21 of the Indian Penal Code, 1860 (XLV of 1863).

### **32. Bar to certain proceedings.**

- No assessment order or the determination of liability to pay any tax or penalty or the recovery of any tax or penalty made under this Act by the Property Tax Commissioner or any person appointed under Section 3 to assist him shall be called into question in any civil Court and serve as provided in Sections 15 and 18, no appeal or application for revision shall lie against any such assessment or order.

### **33. Protection of persons acting in good faith and limitation of suit and prosecution.**

(1) No suit or prosecution or other legal proceeding shall lie against any servants of the State Government for anything which is in good faith done under this Act or the rules made thereunder. (2) No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against any servant of the State Government in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the Date of the act complained of.

### **34. Appearance by authorised representative.**

- Any owner or occupier of any land or building entitled or required to attend before any authority in connection with any proceeding under this Act may attend either in person or through a duly authorised agent.

### **35. Power to make Rules.**

(1) The State Government may, after previous publication in the Gazette, make rules to carry out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely, - (i) other officers to be appointed under clause (d) of sub-section (2) of Section 3; [i-a] (i) the building the annual letting value whereof has to be determined in accordance with the provisions of [clause (a)] [Inserted by

M.P. Act No. 17 of 1966.] of Section 5;(ii)the factors to be taken into consideration in determining the annual letting value of a land or building under sub-clause (c) of clause (ii) of Section 5;](ii)the procedure to be followed in the preparation and publication of the provisional assessment list, and the final assessment list, and the particulars to be contained therein;(iii)the form, particulars and the manner of service of notices including notices of demand, under this Act;(iv)the circumstances and conditions under which the assessment list may be amended under this Act;(v)[ the manner in which the transferors shall give notice and the period during which he shall continue to be liable for the payment of tax under clause (iii) of sub-section (3) of Section 10] [Substituted by M.P. Act No. 17 of 1966.];(vi)the form of objections under this Act;(vii)the manner of authentication of the Association list;(viii)the procedure to be followed in all proceedings including proceedings in respect of escaped assessment under this Act;[(viii-a) the particulars of a notice and the manner in which such notice shall be given under Section 13] [Inserted by M.P. Act No. 17 of 1966.];(ix)(a)the manner of preferring appeal under sub-section (2) of Section 15;(b)manner in which appeal shall be preferred and verified under sub-section (4) of Section 15;(x)the places at which the tax may be realised the number of instalments thereof and the dates on which the same shall fall due;(xi)the manner of the relation of the tax;(xii)the value of the court-lee stamps which an appeal or application for revision shall bear under Section 27; and(xiii)the matters which are to be or may be prescribed under the Act.(3)All rules made under this Act, shall, as soon as may be after they made, be laid on the table of the Legislative Assembly.

### **36. Bar of imposition of Property Tax by any local authority.**

- [x x x] [Omitted by M.P. Act No. 49 of 1976 (w.e.f, 1-4-1976).][Inserted by M.P. Act No. 17 of 1966.]