

# **The Rules relating to the manner in which person or persons by whom and intervals at which annual value of certain railway lands shall be estimated or revised**

TAMILNADU

India

## **The Rules relating to the manner in which person or persons by whom and intervals at which annual value of certain railway lands shall be estimated or revised**

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The Rules relating to the manner in which person or persons by whom and intervals at which annual value of certain railway lands shall be estimated or revisedPublished vide Notification SRO NO. A-765 of 1973In exercise of the powers conferred by sub-section (1) of section 431 read with clause (b) of sub-section (4) of section 120 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the Governor of Tamil Nadu hereby makes the following rules regarding the manner in which the person or persons by whom and the intervals at which the annual value of certain railway lands in City of Madurai shall be estimated or revised:-

#### **1.**

These rules apply to railway lands which are not exclusively used for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings.

#### **2.**

The railway lands aforesaid shall be assessed to property tax in accordance with the following rules, notwithstanding anything to the contrary contained in the provisions of Part II of Schedule II of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971).

**3.**

The annual value of the railway lands shall be determined by a committee consisting of-(a)The Commissioner, Corporation Madurai;(b)The Revenue Divisional Officer in which the Corporation is situated; and(c)One representative of the Railway Administration concerned chosen by its General Manager.

**4.**

The Commissioner, Corporation Madurai shall convene the meetings of the committee.

**5.**

No business shall be transacted by the committee unless all the three members are present.

**6.**

On all points on which there is a difference of opinion among the members of the committee; the opinion of the majority shall prevail.

**7.**

(1)The committee may, in its discretion, revise its decision in respect of the valuation of-any railway land.(2)The Commissioner, Corporation of Madurai or the General Manager of the Southern Railway Administration may, at any time, not being less than sixty days before the commencement of a half year by application in writing, move the committee for the alteration of the valuation of any railway land with effect from the commencement of such half-year.(3)Copies of all such application shall be sent immediately to the Revenue Divisional Officer, Madurai and also to the Commissioner, Corporation of Madurai or the General Manager, as the case may be.(4)If both the Commissioner, Corporation of Madurai and the General Manager are agreed to any alteration in the valuation of any railway land, the valuation shall be altered accordingly and no meeting of the committee need be held.(5)In other cases, the committee shall duly consider and pass orders on the applications aforesaid after considering any objection to the alterations proposed therein.

**8.**

(1)If the committee does not complete the valuation of any railway lands before the commencement of the half-year with effect from which they are to be assessed or their assessment is to be revised, the Commissioner, Corporation of Madurai may assess them on his own valuation in case the lands are to be assessed for the first time and in accordance with the existing valuation in other cases and shall be entitled to collect the tax on the basis of such assessment, pending the valuation of the said lands by the committee.(2)The difference, if any, between the assessments so made and the assessment based on the valuation fixed by the committee, shall be adjusted as soon as possible after

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the Valuation is made.