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PART I GOVERNMENT OF

PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**NOTIFICATION**

The 21st August, 2014

No. 20-Leg./2014.-The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 13th Day of August, 2014, is hereby published for general information:-

THE PUNJAB MUNICIPAL CORPORATION (AMENDMENT)  
ACT, 2014

(Punjab Act No. 19 of 2014)

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ACT

further to amend the Punjab Municipal Corporation Act, 1976.

BE it enacted by the Legislature of the State of Punjab in the Sixty-fifth Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Municipal Corporation (Amendment) Act, 2014. Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the first day of April, 2013.

2. In the Punjab Municipal Corporation Act, 1976 (hereinafter referred to as the principal Act), in section 2, in clause (24-A), for the sign "." appearing at the end, the sign ":" shall be substituted and thereafter the following provisos shall be inserted, namely :- Amendment in section 2 of Punjab Act 42 of 1976.

"Provided that if the minimum value of the land upon which an industrial building is constructed or is likely to be constructed is not declared as industrial land by the Collector, in such a case, the market value of the land shall be seventy five per cent of the minimum value of the land fixed by the Collector for non-residential building :

Provided further that if the market value of the land upon which an industrial building is constructed or is likely to be constructed is declared as industrial land by the Collector during the year 2014 on or after the first day of January of the said

year, in such a case the minimum value of the land so fixed shall be taken into consideration for calculation of tax for the financial year 2014-15."

3. In the principal Act, in section 90, in sub-section (3-A), in the third proviso, in the Table, after serial No. 4, the following serial No. and entries and proviso shall be inserted, namely:-

"5	Persons, who had served, or are serving, in any rank, whether as a combatant or a non-combatant, in the Naval, Military or Air Forces of the Union of India.	Full:"
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Provided further that in case of buildings and lands of Units or Projects covered under the Notification, the 'Fiscal Incentives for Industrial Promotion-2013' as notified by the Government of Punjab, Department of Industries and Commerce, vide No. CC/FIIP/2013/5343 dated 5th December, 2013, the exemption shall be available to such Units or Projects subject to the terms and conditions set and to the extent indicated therein, on production of a certificate from the nodal agency specified in the said Notification."

Amendment in section 97 of Punjab Act 42 of 1976.

4. In the principal Act, in section 97, for the Table excepting the provisos thereto, the following Table and Explanation shall be substituted, namely:-

Serial No.	Category of building	Rate of tax
"1	Self occupied residential building	(i) Fifty rupees in case land area is fifty square yards or below, having covered area not more than 450 square feet;  (ii) One hundred and fifty rupees in case land area is one hundred square yards or below, having covered area not more than 900 square feet;  (ii i) Half per cent of the rateable value in case the land area is fifty square yards or below OR one hundred square yards or below, but the

		covered area exceeds the stipulation indicated in (i) and (ii) above;
	(iv)	Half per cent of the rateable value, in case the land area is five hundred square yards or below; and
	(v)	One per cent of the rateable value, in case the land area is more than five hundred square yards.
2	Residential building under the occupation of tenant (s)	Three per cent of the rateable value.
3	Self occupied non-residential building	Three per cent of the rateable value.
4	Self occupied industrial building	One and half per cent of the rateable value.
5	Non-residential building under the occupation of tenant(s)	Ten per cent of the rateable value."

Explanation.—It is hereby clarified that if a portion of a building and/or land is used for more purposes i.e.,—

- (i) the self occupied residential building for non-residential purpose or on rent for residential purpose or on rent for non-residential purpose; or
- (ii) the self occupied non-residential building for residential purpose or on rent for residential purpose or on rent for non-residential purpose; or
- (iii) the self occupied industrial building on rent, or used for residential purpose, or used for non-residential purpose;

the rate of tax for that portion of the building and/or land shall be the rate specified in the Table above according to its use:".

5. In the principal Act, in section 112-A,—

- (A) in sub-section (3), for the words "twenty five per cent", the words "ten per cent" shall be substituted; and
- (B) for sub-section (5), the following sub-section shall be substituted, namely:—

"(5) If no return is filed for a financial year by the 31st March of that financial year, under sub-section (1), the owner or

Amendment in section 112-A of Punjab Act 42 of 1976.

the occupier, as the case may be, shall, in addition to the payment of the tax, be liable to pay twenty per cent of the tax for that financial year as penalty, alongwith interest at the rate of eighteen per cent per annum of the tax calculated from the first day of April upto the date of payment, and the whole of the amount shall become recoverable under the provisions of section 138 immediately after the expiry of the financial year for which no return has been filed."

Amendment in  
section 138 of  
Punjab Act 42 of  
1976.

6. In the principal Act, in section 138, for clause (c), the following clause shall be substituted, namely:-

"(c) by the sealing or/and attachment and sale of defaulter's immovable property;".

H.P.S. MAHAL,  
Secretary to Government of Punjab, Department  
of Legal and Legislative Affairs.

