

GOVERNMENT OF WEST BENGAL

LEGISLATIVE DEPARTMENT

West Bengal Act XX of 1977

THE WEST BENGAL TAXATION LAWS (SECOND AMENDMENT) ACT, 1977.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the Calcutta Gazette, Extraordinary, of the 30th September, 1977.]

[30th September, 1977.]

An Act to amend the West Bengal Multi-storeyed Building Tax Act, 1975 and the West Bengal Urban Land Taxation Act, 1976.

West Ben.
Act XIX of
1975. West
Ben. Act VIII
of 1976.

WHEREAS it is expedient to amend the West Bengal Multistoreyed Building Tax Act, 1975 and the West Bengal Urban Land Taxation Act, 1976, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Twenty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Taxation Laws (Second Amendment) Act, 1977.

Short title
and
commencement.

(2) Section 2 of this Act shall come into force on the 1st day of October, 1977 and the remaining provisions shall be deemed to have come into force on the 1st day of April, 1977.

2. In the West Bengal Multi-storeyed Building Tax Act, 1975,—

(i) in section 2, for clause (c), the following clause shall be substituted:—

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1975.

‘(c) “multi-storeyed building” means a building on any land in an urban area consisting of five storeys and above;’

(ii) in section 3, for sub-section (3), the following sub-section shall be substituted:—

‘(3) The tax shall be levied per year or part thereof on the covered space of the multi-storeyed building at the rates specified below:—

(Section 2.)

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| (I) (i) Where the total covered space does not exceed fifty square metres. | Fifty paise per square metre. |
| (ii) where the total covered space exceeds fifty square metres but does not exceed one hundred square metres. | Rupee one per square metre. |
| (iii) where the total covered space exceeds one hundred square metres but does not exceed two hundred square metres. | Rupees three per square metre. |
| (iv) where the total covered space exceeds two hundred square metres. | Rupees five per square metre. |
| (II) in the case of a multi-storeyed building or part thereof used for commercial or industrial purposes: | |
| on the whole of covered space . . . | Rupees seven and paise fifty per square metre. |

Explanation.—For the purposes of this Act—

- (a) ‘commercial use’ means the use of any multi-storeyed building or part thereof for the purpose of carrying on any trade or business or for running an office in relation thereto;
- (b) ‘industrial use’ means the use of any multi-storeyed building or part thereof for carrying on any manufacturing process as defined in the Factories Act, 1948.” 63 of 1948.

(iii) after section 3, the following section shall be inserted:—

“Computation of amount of covered space. **3A.** In computing the amount of covered space of the multi-storeyed building of any owner for the purpose of assessment, there shall be included all covered space of any such building as may be owned by the spouse or minor children of such owner.”.

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(Section 3.)

3. In the West Bengal Urban Land Taxation Act, 1976,—

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1976.

(i) after the words “the Reserve Bank of India” wherever they occur, the words “or the State Bank of India” shall be inserted;

(ii) in section 3,—

(a) for the proviso to sub-section (1), the following proviso shall be substituted:—

“Provided that no land tax shall be levied on retained land owned by a person if such land does not exceed two hundred square metres in urban agglomeration of category ‘A’ and three hundred square metres in urban agglomeration of category ‘D’ in the State of West Bengal.”;

(b) for sub-section (2), the following sub-section shall be substituted:—

“(2) The land tax shall be levied *per annum* on the quantity of retained land at the rates specified below:

(i) in urban agglomeration of category ‘A’—

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| (a) | on the first two hundred square metres or retained land. | Rupee one per square metre. |
| (b) | on the next one hundred square metres or part thereof of retained land. | Rupees three per square metre. |
| (c) | on the balance of retained land | Rupees five per square metre. |

(ii) in urban agglomeration of category ‘D’—

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| (a) | on the first three hundred square metres of retained land. | Thirty-five paise per square metre. |
| (b) | on the next one hundred square metres of part thereof retained land. | Rupee one per square metre. |
| (c) | on the balance of retained land | Rupees two per square metre.”; |

(Section 3.)

(iii) In section 4,—

(a) for sub-section (2) and the proviso thereunder, the following sub-section shall be substituted:—

“(2) The urban land tax in so far as it relates to the land occupied by any building shall be levied *per annum* at the following rates:—

(i) in urban agglomeration of category ‘A’—

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|-----|---|-------------------------------|
| (a) | on the first three hundred square metres of the land occupied by any building. | Nil. |
| (b) | on the next one hundred square metres of the land or part thereof occupied by any building. | Rupee one per square metre. |
| (c) | on the balance of the land occupied by any building. | Rupees five per square metre. |

(ii) in urban agglomeration of category ‘D’—

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|-----|---|-------------------------------------|
| (a) | on the first four hundred square metres of the land occupied by any building. | Nil |
| (b) | on the next one hundred square metres of the land or part thereof occupied by any building. | Thirty-five paise per square metre. |
| (c) | on the balance of the land occupied by any building. | Rupee two per square metre.”; |

(b) for sub-section (3), the following sub-section shall be substituted:—

“(3) The urban land tax in so far as it relates to land appurtenant to any building, shall be levied *per annum* at the rate of rupees two per square metre in urban agglomeration of category ‘A’ and at the rate of seventy paise per square metre in urban agglomeration of category ‘D’:

Provided that no urban land tax shall be levied in respect of that much quantity of land which is required to be kept

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(Section 3.)

vacant under the provisions of the building regulations made under any law for the time being in force:

Provided further that the land required to be kept vacant under the first proviso shall in no case exceed 500 square metres.”;

(iv) in section 5, clauses (ii) and (iii) of sub-section (2) shall be omitted;

(v) after section 14, the following section shall be inserted:—

14A. For the purpose of assessing the amount of land tax or
“Land of urban land tax payable by any owner, there
spouse or shall be included all retained land or land
minor children occupied by any building with land
to be included. appurtenant thereto, as the case may be, as may be owned by
the spouse or minor children of such owner.”;

(vi) in section 26, for the words “The State Government”, the words “The Commissioner” shall be substituted.
