

GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT

West Bengal Act XIII of 1983

**THE WEST BENGAL URBAN LAND TAXATION
 (AMENDMENT) ACT, 1983.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 10th May, 1983.]

[10th May, 1983.]

An Act to amend the West Bengal Urban Land Taxation Act, 1976.

West Ben.
 Act VIII of
 1976.

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

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

1. (1) This Act may be called the West Bengal Urban Land Taxation (Amendment) Act, 1983.

Short title
 and
 commence-
 ment.

(2) It shall be deemed to have come into force on the 1st day of April, 1976.

2. In the West Bengal Urban Land Taxation Act, 1976 (hereinafter referred to as the principal Act), for the words “a Treasury or the Reserve Bank of India or the State Bank of India”, wherever they occur, the words “any Treasury or the Reserve Bank of India or the State Bank of India” shall be substituted.

Substitution
 of the words
 “a Treasury
 or the
 Reserve
 Bank of
 India or the
 State Bank
 of India” by
 the words
 “any
 Treasury or
 the Reserve
 Bank of
 India or the
 State Bank
 of India” in
 West Ben.
 Act VIII of
 1976.

(Sections 3, 4.)

Amendment
of section 2.

3. In section 2 of the principal Act, after clause (c), the following clause shall be inserted:—

(cc) “owner” includes any person for the time being receiving or entitled to receive, whether on his own account or as an agent, trustee, guardian or manager for any person or society or for any religious or charitable purpose or as a receiver or administrator appointed by or under the order of any court, the rent or profits of any land or building or both situated in any urban agglomeration in relation to which the term “owner” is used, and includes a mortgagee in possession.

Explanation.—For the purposes of this Act, if any person holds any land or building or both under a lease for a period of ten years or more including its unexpired portion, such person shall be deemed to be the owner of such land or building, and the taxes and charges leviable under this Act shall be collected from such person;’.

Amendment
of section 3.

4. (1) In section 3 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “owned by a person in one or more of the urban agglomerations and collected from such person”, the words “in one or more of the urban agglomerations and collected from the owner of such land” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted:—

“Provided that no land tax shall be levied on retained land if such land does not exceed two hundred square metres in any urban agglomeration falling within category A and three hundred square metres in any urban agglomeration falling within 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 one *per cent.* of the market value of such land.”;

(c) in sub-section (3), for the word “three”, the word “seven” shall be substituted.

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(Sections 5, 6.)

5. In section 4 of the principal Act,—

(a) in sub-section (1), for the words “owned by any person as well as the land appurtenant to such building in one or more urban agglomerations and collected from such person”, the words “and land appurtenant to such building in one or more of the urban agglomerations and collected from the owner of such building” shall be substituted;

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

“(2) The urban land tax, so far as it relates to land occupied by any building, shall be levied at the rate of one *per cent.* of the market value of such land:

Provided that no urban land tax shall be levied on the market value of first three hundred square metres of such land in any urban agglomeration falling within category A, or on the market value of first four hundred square metres of such land in any urban agglomeration falling within category D, specified in Schedule I to the Urban Land (Ceiling and Regulation) Act, 1976.”;

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

“(3) The urban land tax, so far as it relates to land appurtenant to any building, shall be levied on the market value of such land at half the rate specified in sub-section (2):

Provided that no urban land tax shall be levied in respect of such quantity of land as is required to be kept vacant under the provisions of any 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 five hundred square metres.”;

(d) the *Explanation* to sub-section (5) shall be omitted.

6. In Chapter II of the principal Act, after section 4, the following sections shall be inserted:—

“Determination of market value. 4A. For the purposes of this Act, the market value of land shall be estimated to be the price which in the opinion of the Commissioner or the person appointed under sub-section (1) of section 8 and having jurisdiction, as the case may be, such land would have fetched if sold in the open market in the relevant financial year.

Amendment of section 4.

Insertion of new sections 4A and 4B.

(Sections 7-9.)

Explanation.—In determining the market value of land, the Commissioner or the person appointed under sub-section (1) of section 8 and having jurisdiction, as the case may be, shall take into consideration the sale price of land in the same or comparable locality.

Period of validation
of market value
determined.

4B. The market value determined under this Act with reference to any financial year shall remain in force for such period as the State Government may, from time to time by notification in the *Official Gazette*, specify in this behalf and such period shall commence from such financial year.”.

Amendment
of section 5.

7. In section 5 of the principal Act,—

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

“(2) The development charge shall be levied at such rates as may be specified by the State Government by notification in the *Official Gazette*, so, however, that such rates shall not exceed—

- (i) in an urban agglomeration falling within category A—rupees one lakh per hectare of land;
- (ii) in an urban agglomeration falling within category D—rupees forty thousand per hectare of land:

Provided that the State Government may, in the public interest, by notification published in the *Official Gazette*, fix lower rates of development charge for different types of development.”;

(b) in sub-section (3), for the words “any person who owns the land or building.”, the words “the owner of the land or building falling within any of the urban agglomerations as aforesaid.” shall be substituted.

Amendment
of section 6.

8. In section 6 of the principal Act,—

(a) in sub-section (4), for the words “any person who owns the land or building.”, the words “the owner of such land or building.” shall be substituted;

(b) sub-section (5) shall be omitted.

Amendment
of section
12.

9. In section 12 of the principal Act,—

(a) in sub-section (1), for the word “person”, the word “owner” shall be substituted;

(Sections 10-17.)

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

“(2) Before any owner furnishes the return required by sub-section (1), he shall estimate the amount which in his opinion is the market value of the urban land, and shall pay into any treasury or the Reserve Bank of India or the State Bank of India, in advance and in the prescribed manner, the full amount of tax or taxes due from him under this Act according to such estimate.”;

(c) in sub-section (3), for the word “persons”, the word “owner” shall be substituted.

10. In section 13 of the principal Act, for the word “person”, the word “owner” shall be substituted.

Amendment of section 13.

11. In section 14 of the principal Act, for the word “person”, wherever it occurs, the word “owner” shall be substituted.

Amendment of section 14.

12. In section 15 of the principal Act, for the word “person”, the word “owner” shall be substituted.

Amendment of section 15.

13. In section 16 of the principal Act, for the word “person”, wherever it occurs, the word “owner” shall be substituted.

Amendment of section 16.

14. In section 17 of the principal Act,—

(a) in sub-section (1), for the word “person”, the word “owner” shall be substituted;

(b) in sub-section (2), for the word “assessee”, the word “owner” shall be substituted.

Amendment of section 17.

15. In section 18 of the principal Act, for the word “person”, in the two places where it occurs, the word “owner” shall be substituted.

Amendment of section 18.

16. In section 19 of the principal Act,—

(a) in sub-section (1), for the word “person”, the word “owner” shall be substituted;

(b) in sub-section (2), for the word “assessee”, the word “owner” shall be substituted.

Amendment of section 19.

17. In section 20 of the principal Act, for the word “person”, in the two places where it occurs, the word “owner” shall be substituted.

Amendment of section 20.

The West Bengal Urban Land Taxation (Amendment) Act, 1983.

[West Ben. Act XIII of 1983.]

(Sections 18-20.)

Amendment
of section
22.

18. In sub-section (1) of section 22 of the principal Act, for the word "person", in the two places where it occurs, the word "owner" shall be substituted.

Amendment
of section
32.

19. In sub-section (1) of section 32 of the principal Act, for the words "Any person", the word "Any owner" shall be substituted.

Validation.

20. Notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary,—

- (a) any urban land tax paid in advance under the principal Act, and
- (b) any proceeding commenced or conducted or purported to have been commenced or conducted for the assessment, collection or recovery of any tax or penalty,

under the principal Act before the publication of this Act in the *Official Gazette* shall,—

- (i) in the case of clause (a), be deemed to have been validly paid, subject to adjustment on completion of assessment, in accordance with law, and
- (ii) in the case of clause (b), be deemed to have been commenced or conducted under the principal Act as amended by this Act, and all such proceedings shall be continued and completed in accordance with the provisions of the principal Act as amended by this Act.
