

OFFICE OF THE ACCOUNTS OFFICER(TAX)
NEW DELHI MUNICIPAL COUNCIL
ROOM NO.1820, 18TH FLOOR
PALIKA KENDRA
NEW DELHI

No.D-1979 /Sr. A.O.(Tax)/2010

Dated:- 27/01/2010

CIRCULAR

One Time Settlement of disputes for the period upto 31.03.2009 with rebates and waiver of penalty.

The New Delhi Municipal Council has introduced a One Time Settlement Scheme and to settle these cases a Special Committee for the Settlement of Disputes has been set up. The following type of cases are covered under the Scheme :-

- (i) Where demand of property tax is outstanding for the period upto 31.03.2009 due to pendency of –
 - (a) grant of vacancy remission ;
 - (b) decision in remanded cases ;
 - (c) cases pending in the Court ;
 - (d) any other dispute regarding the fixation of rateable value ;
- (ii) where demand is to be created in the pending proposals under section-72 of the NDMC Act.

Those who are interested to have the cases settled under the Scheme or have the cases decided of increase in rateable values both in accordance with the provision of the NDMC Act and the Bye-law framed there under, may apply to the Committee and send their applications in Room No.3008, 3rd Floor, Palika Kendra between 10.00 a.m. to 2.00 p.m. on all working days upto 15th February, 2010.

➤ It will be of great help if the applicants give their calculations of vacancy remission and rateable value.

02. Rebate

After settlement of the disputes or the disposal of cases of increase in rateable values under section-72 of the NDMC Act, on the demand so created, rebate from the payment of taxes would be available as under :-

- | | | |
|------------------------------|---|-----|
| ➤ Upto Rs.20 lacs of demand | - | 5% |
| ➤ Above Rs.20 lacs of demand | - | 10% |

This rebate would be available only if the entire demand so created is paid by 31st March, 2010.

03. Penalty

Penalties imposed, if any, shall also be processed for waiver.

04. **Rebates in Self Assessment Scheme under Annual Rent Bye-Laws of 2009:-**

The Council is also giving rebates for those who opt for Self Assessment Scheme under the NDMC Annual Rent Bye-laws of 2009.

The rebates are as under :-

- (i) 50% of the tax on the first Rs.1 lac of rateable value.
- (ii) After deducting (i) above 25% rebate on the balance of tax in respect of the self occupied residential properties exclusively owned or occupied by sr. citizens, women and physically challenged persons. A sr. citizen would mean a person who is 60 years or more in age on 01/04/2009. Rebate is available, only if no portion of the building owned by sr. citizens, women or physically challenged persons is on rent.
- (iii) After giving the rebates, as at (i) to (ii) above, on the balance of the amount, rebate of 10% is available, if the tax is paid by 31st January, 2010 and 5%, if the tax is paid between 1st February, 2010 to 31st March, 2010.

05. Interested parties may avail the One Time Settlement Scheme for the period upto 31st March, 2009 and Self Assessment Scheme under the Annual Rent Bye-laws of 2009 for the year 2009-2010.


(Umesh Dubey)
Accounts Officer(Tax)

Copy to :-

1. RWA, Golf Link.
2. RWA, Babar Road.
3. RWA, Jor Bagh.
4. RWA, Malcha Marg.
5. RWA, B.K. Dutt Colony.
6. New Delhi Traders Association.
7. Khan Market Traders Association.
8. M/s. Ansal Properties (P) Ltd.
9. M/s. Kailash Nath Associates.
10. M/s. Gujral Estates & Housing (P) Ltd.
11. M/s. Gopal Dass Estates & Housing (P) Ltd.
12. PHD chamber & Commerce Ltd.
13. M/s. Indian Hotels (P) Ltd.
14. M/s. East India Hotels (P) Ltd.
15. M/s. I.T.C. Hotels (P) Ltd.
16. Hotel Park.
17. Hotel Imperial.
18. S.T.C.
19. Girdhar Apartments.
20. M/s. Burma Shell Co-operative Societies (P) Ltd.
21. D.L.F.
22. Bank of Baroda.
23. Allahabad Bank.
24. Hindustan Times.
25. L.I.C.
26. Punjab National Bank.
27. U.C.O. Bank.
28. State Bank of India.

