

NEW DELHI MUNICIPAL COUNCIL,
OFFICE OF THE DIRECTOR (TAX)
PALIKA KENDRA NEW DELHI

Dated: 28/07/2021

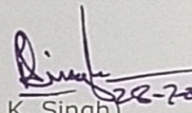
PUBLIC NOTICE

It is hereby brought to the notice of the general public and all concerned that in pursuance of Section-70 of the NDMC Act, 1994 (hereinafter referred to as the Act), the Assessment List for the year 2021-2022 of all lands and buildings in NDMC area is available for inspection in room No. 9006, at 9th Floor, Palika Kendra, Sansad Marg, New Delhi. It is proposed to adopt the Assessment list as amended till 31/07/2021 under Section 73 of the Act after suitable amendments, if any, under order of the Court or Under Section 72 of the Act or after assessment of the Rateable Value.

2. Every person claiming to be owner, lessee or occupier of any land or building in NDMC area included in the assessment list and any authorized agent of such person may inspect the list in Property Tax Department of NDMC and take extracts from the same, free of charges. Owners can also check their details on NDMC Website www.ndmc.gov.in with already given I.D. (PID NO.) and password (D&C No.) without paying visit to NDMC building.

3. Owners may file their objections, if any, against the list. Objections received in response to this Public Notice upto 31/08/2021 shall be duly considered. However, objections received prior to 31/07/2021 or after 31/08/2021 shall not be taken into consideration for this exercise. Objections must be made in prescribed proforma available on NDMC website and submitted in Room No. 9006, at 9th Floor, Palika Kendra, NDMC, New Delhi, on all working days between 10.00 A.M. to 1.00 P.M or send on e-mail address at director.tax@ndmc.gov.in.

4. Objections to the Assessment List are not necessary, where the rateable value is likely to be revised with retrospective effect as a consequence of decision on pending notices issued under Section 72 of the Act or in remand back cases or with any directions/orders passed by any competent Court of Law in any case. Assessment list in all such cases is provisional only and are subject to finalization as per legal provisions.


(Parag K. Singh)
Director (Tax)

New Delhi Municipal Council

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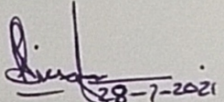
PUBLIC NOTICE
ASSESSMENT LIST 2021-22

(Attention of Property Tax Payers of NDMC)

Public Notice is, hereby, given as required under section-70 of the New Delhi Municipal Council Act, 1994 that the *Assessment List for the year 2021-22* in respect of all lands and buildings of NDMC area has been prepared and authenticated in pursuance of provisions of section-70 of the NDMC Act-1994. The said list has been kept in the Room No. 9006 at 9th Floor, Palika Kendra, New Delhi and is open for physical inspection, free of charge during office hours to all the owners, occupiers and lessees of lands and buildings comprised therein or the authorized agents of such persons.

2. Alternatively, Assesseees can also see the aforesaid details of their properties through *On Line* by using User I.D (PID No.) and Password (D&C No) on NDMC website on the following link:

(<https://www.ndmc.gov.in/Default.aspx>)


(Parag K. Singh)
Director (Tax)
New Delhi Municipal Council

PUBLIC NOTICE

It is hereby informed that NDMC vide its Resolution No.01 (F-02) has approved the rates of taxes, rates and Cess for the Financial Year **2021-22** as under:-.

(A) Property Tax

Sl. No	Lands and buildings or part thereof	Rate of Tax
i.	Where the rateable value does not exceeds Rs. 10 Lacs	20% of the rateable value
ii.	Where the rateable value exceeds Rs.10 Lacs but does not exceeds Rs. 20 lacs.	Rs.2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs. 10 lacs.
iii.	Where the rateable value exceeds Rs. 20 lacs	Rs. 4,50,000/- plus 30% of the amount by which the rateable value exceeds Rs. 20 lacs.

(B) Tax on vehicles and animals: As per Schedule -II of the Act at '**NIL**' rate.

(C) Theatre tax: As per Schedule - III of the Act as '**NIL**' rate.

(D) Tax on advertisements other than advertisements published in the Newspapers: As per Schedule-IV of the Act at maximum rate.

(E) Duty on transfer of property: Duty on transfer of property on the instruments specified in Sec. 93 (2)(b) and on instruments presented for mutation under Sec.74, at the following rate:-

(a) **2%** in case the transferee is a woman to the extent of her share in the property.

(b) **3%** in case the transferees are persons other than women.

(F) Tax on building payable along with the application for sanction of the building plan.

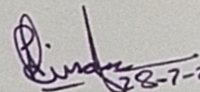
As per Schedule-V of the Act.

(G) Tax on sale or supply of Electricity:

The tax may be @ 5% of tariff fixed by DERC for consumption, sale or supply of electricity or on sale of surplus electricity.

Rebate for prompt payment of property tax

Rebate of 10% of the net tax would be allowed, if the tax is paid by **31.10.2021** and **5% if the tax is paid after 31.10.2021 but on or before 31st December 2021**. The detailed Council Agenda is also available on NDMC website for information of the general public in NDMC area.


28-7-2021

(Parag K. Singh)
Director (Tax)
New Delhi Municipal Council

OBJECTIONS TO BE FILED IN DUPLICATE FROM 31.07.2021 to 31.08.2021 IN ROOM NO.9006, 9TH FLOOR, PALIKA KENDRA, NEW DELHI BETWEEN 10.00 A.M. TO 1.00 P.M.

Objection under Section-70 of NDMC Act, 1994 against Assessment list for the year 2020-21, as amended till 31.07.2021, proposed to be adopted for 2021-22.

A	Premises No. & Address	
1. B	PID No.	
2.	Name and correspondence address of the owner	
3.	Phone No. & email ID of the owner	Ph. No. Email ID:
4.	Year of construction and if construction in phases, year of construction and area constructed in each phase	
5.	Uses of premises whether residential/non-residential/ partly residential/ partly non-residential/commercial	
6.	Occupancy of the premises whether self-occupied, lying vacant or rented	
7.	Rateable value objected to	
8.	Objection in brief and calculation of admitted Rateable value under Section-63(1) of the NDMC Act, 1994. If necessary, attach separate sheet, supported by documentary evidence.	
9.	Other particulars, if any	

In respect of non-residential premises on rent give the following particulars:

1	Name of Tenant	
2.	Amount Received per annum	
3.	Whether taxes are payable by the owner or by the occupier	
4.	In respect of premises lying vacant for letting, date from which lying vacant	
5.	Any other particulars which the objector may like to add	

Signature of the Objector
Name: _____
Phone No. _____

NOTE:

1. Objection is not necessary where rateable value objected to has been remanded or is likely to be revised on finalization of pending notice under Section-72 of the NDMC Act or on Assessment of pending property tax returns filed during earlier Financial years.
2. The Hon'ble Supreme Court of India in its judgment dated 22/01/2019 in C.A No. 903/30/2019, directed that the properties which have been assessed under NDMC (Determination of Annual Rent) Bye Laws-2009 and which assessments have been accepted by the assessee will not be reopened. Accordingly the rateable value which has been decided/fixed earlier and recorded in NDMC prior to the pronouncement of the aforesaid judgment will remain same for this year for these properties. In respect of rest of cases, rateable value has been decided or under finalization according to section-63(1) of the NDMC Act, 1994.
3. Objection is to be filed by the owner or person primarily liable for payment of property tax and not by his/her advocate.

FOR OFFICE USE

S.No. and Date of receipt of Objection: _____
Date fixed for hearing of objection: _____
Date of hearing is noted: _____

Signature of representative or the owner

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COUNCIL SECRETARIAT

Ref : Page No. 241/N ante.

Sub : Circulation of agenda to the members of the Council – for approval thereof.

ITEM NO. 01 (F-02)

1. Name of the Proposal

Determination of Municipal Tax, Rates, Cesses and Rebates for the Financial Year 2021-22 and other related matters.

2. Name of the Department:

Property Tax Department

3. Proposal for consideration of Council

- (vi) As per section-55(2), Council need to determine before 15th Feb., of each year the rates at which various municipal taxes, rates, cesses shall be levied in the next following year.
- (vii) Section 60 of the Act mandates that the Council shall levy certain obligatory taxes specified under Section 60(1) of the Act and may levy certain discretionary taxes as specified under Section 60 (2) of the Act.
- (viii) Vide Resolution No.01 (F-02) dated 17.01.2020, Council has determined rates of various municipal taxes, rates and cesses for the year 2020-21 as per Annexure-A (placed on file).
- (ix) Chairperson while proposing the Budget for the Financial Year 2021-22 before the Council on 14/01/2021 stated in Budget Speech that there would be no increase in property tax rates for the Financial Year 2021-22. The Council has already approved the budget proposals along with the Budget Estimate.

03.1 Accordingly in view of para-3 (iv), the rates of taxes, rates and cess for the Financial Year 2020-21 is proposed as under:-

(B) Property Tax

Sl.No	Lands and buildings or part thereof	Rate of Tax
i.	Where the rateable value does not exceeds Rs.10 Lacs	20% of the rateable value
ii.	Where the rateable value exceeds Rs.10 Lacs but does not exceeds Rs.20 lacs.	Rs.2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs.10 lacs.
iii.	Where the rateable value exceeds Rs.20 lacs	Rs.4,50,000/- plus 30% of the amount by which the rateable value exceeds Rs. 20 lacs.

(B) Tax on vehicles and animals: As per Schedule -II of the Act at 'NIL' rate.

(C) Theatre tax: As per Schedule - III of the Act as 'NIL' rate.

(D) Tax on advertisements other than advertisements published in the Newspapers: As per Schedule-IV of the Act at maximum rate.

(E) Duty on transfer of property: Duty on transfer of property on the instruments specified in Sec. 93 (2)(b) and on instruments presented for mutation under Sec.74, at the following rate:-

- (a) 2% in case the transferee is a woman to the extent of her share in the property.
- (b) 3% in case the transferees are persons other than women.
- (F) Tax on building payable along with the application for sanction of the building plan.
As per Schedule-V of the Act.
- (G) Tax on sale or supply of Electricity:
The tax may be @ 5% of tariff fixed by DERC for consumption, sale or supply of electricity or on sale of surplus electricity.

4. Section 124 of the NDMC Act provides that the Council may by resolution passed in this behalf exempt either wholly or in part from the payment of any taxes levied under this Act and any class of person or any class of property or goods. Under this provision, the Council has been giving rebate on the payment of tax and not from the levy of tax. These rebates for the year 2020-21 will be applicable if payment is made upto the pay by dates as decided by the Council as under:-

- (i) A rebate of 50% of the tax calculated on the rateable value upto Rs.5 lacs of lands and buildings used or to be used and occupied or to be occupied for residential purposes (Max. Rs. 50,000/-).
- (ii) A self occupancy rebate of 25% of the property tax payable after allowing the rebate at (i) above, in respect of self occupied residential properties singly owned by a Sr. citizen who is sixty years or more in age as on 01.04.2021 or by a woman or a physically challenged person, irrespective of their age or jointly owned by any of these categories (self attested proof is to be provided for claiming rebate).

Provided that aforesaid rebate would not be allowed in respect of those portion of the building owned by such a Sr. citizen or women or physically challenged person which are on rent or is used for commercial purposes.

- (iii) A rebate of 50% of the tax determined on rateable values upto Rs.1 Lakh, for properties other than residential properties (Maximum Rs.10,000/-)
- (iv) A rebate of 40% of the tax payable in respect of aided schools and colleges and 20% of tax payable by unaided schools for the lands and buildings owned by Society or Body after deducting the rebate at (iii) above;

Provided that no such rebate shall be available on the portions on rent or used for commercial purposes or occupied for residential purposes by staff (employees);

- (v) 100% exemption from payment of property tax on vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defence Forces, Police and paramilitary Forces as also civilians who have received bravery awards of the highest order from the Government including Annual Bravery Awards given by the Hon'ble President of India, armed force personnel sustained disability between 76% to 100% in a war or war like operations.

Provided that the exemption shall be subject to the condition that:-

- a) The premises in question is in self-occupation for residential use and no portion thereof is let out for any purpose whatsoever;

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- b) In case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self- residence.
- c) The benefit of exemption shall be limited to the life time of the person concerned, except where the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner limited to the life time of such widow.
- d) The rebates would be granted to the tax payers who make payments as per the rateable value indicated in the Assessment List notified by the NDMC to public for the year 2021-22 or as per self assessment whichever is higher and payment received on or before the due date decided by the Council.
- (vi) On the net tax payable, after rebate as above from (i) to (iv), a prompt payment rebate of 10% of the net tax may be allowed, if the tax is paid by 30th Sept., 2021 and 5% if the tax is paid after 30th Sept., 2021 but on or before 31st Dec., 2021;

Provided that the date of payment of tax with rebates can be extended by the Chairperson, generally or in specific case on facts of the case.

All the rebates are subject to payment made by "PAY BY DATE" i.e. the date upto which rebates are applicable, except mentioned at 4(ii), subject to providing self attested proof, the said rebate is applicable up to 31/03/2022. All other rebates as mentioned in para 4 (i), (iii) and (iv) will be allowed all together and not exclusively, if the payment is made by the date upto which rebates are applicable. The calculation of rebate under Para-4(ii) shall be made after deducting para-4(i) rebate.

Provided further that in case of any dispute on the question of grant of rebates under clause (i) to (v), the decision of the Chairperson shall be final.

05. SERVICE CHARGES FOR GOVT. PROPERTIES

Properties of the Union constructed prior to 26th of Jan., 1950 are subject to property tax and those constructed on or after 26th Jan., 1950 are exempted from the levy of property taxes. Properties of the Union are liable to pay service charges under orders of the Govt. of India, as approved by the Hon'ble Supreme Court, Service Charges in the range of 33.33% to 75% are payable on all such properties vide O.M. No.200011(5)/70-Pol.I(P.T) dated 21st June, 2006.

06. Financial implication of the proposed subject

This is a statutory requirement.

07. Implementation schedule with timelines for each stage including internal processing.

N.A

08. Comments of the Finance Department

N.A

09. Comments of the Department on comments of Finance Department

N.A

10. Legal implications of the subject/project

This is a legal requirement as per Section 55(2) of NDMC Act 1996. Proposed rates would be effective from 1st April, 2021.

12

Details of previous Council Resolution, existing law or Parliament and Assembly on the subject

In Financial Year 2020-21, the rates and rebates were approved vide Resolution No.01 (F-02) dated 17/01/2020 Resolution No.12 (F-01) dated 28.02.2019 by Council enclosed as Annexure 'A' (placed on file).

12. Comments of the Law Department on the subject/project

This is a requirement of statute and as such no legal implications.

13. Comments of the Department on the comments of Law Department

Not Applicable

14. Recommendations

A detailed proposal as contained in Paras - 03 to 05 on the Determination of Municipal Taxes, Rates, Cesses and Rebates for the Financial Year 2021-22 is placed before the Council for ratification.

COUNCIL'S DECISION

A detailed proposal as contained in Paras - 03 to 05 on the Determination of Municipal Taxes, Rates, Cesses and Rebates for the Financial Year 2021-22 is placed before the Council for ratification.

It is also resolved by the Council that the Department may initiate further necessary action in anticipation of confirmation of the Minutes.

Dy. Director (CS)

Director (CS)

Secretary

Chairperson

8/2/2021

on leave
5/2/2021
H.A. (CS)

8/2/2021

(Vikas Anand)
Member

(Manisha Saxena)
Member

(Kamran Rizvi)
Member

(D. Thara)
Member

(Govind Mohan)
Member

(Virender Singh Kadian)
MLA/Member

(Dharmendra)
Chairperson

(Mehakshi Lekhi)
M.P./Member

(Arvind Keriwal)
C.M./Presiding Officer