

PART I

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 1st October, 2012

No. Leg.26/2012.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 26th September, 2012, and is hereby published for general information:—

HARYANA ACT NO. 21 OF 2012

THE HARYANA MUNICIPAL CORPORATION
(AMENDMENT) ACT, 2012.

AN

ACT

further to amend the Haryana Municipal Corporation Act, 1994.

Be it enacted by the Legislature of the State of Haryana in the Sixty-third Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Haryana Municipal Corporation (Amendment) Act, 2012.

(2) It shall be deemed to have come into force with effect from 1st April, 2010.

Amendment of section 2 of Haryana Act 16 of 1994.

2. In the Haryana Municipal Corporation Act, 1994 (hereinafter called the principal Act), clause (1) of section 2 shall be omitted.

Amendment of section 87 of Haryana Act 16 of 1994.

3. In the principal Act, for clause (a) of sub-section (1) of section 87, the following clause shall be substituted, namely:—

“(a) a property tax payable by the owner or occupier of building and land at the rates notified by the Government, from time to time depending upon the area in which the building or land is situated, its location, purpose for which it is used, its capacity for profitable use, quality of construction and other relevant factors;”.

4. In the principal Act, after section 87, the following sections shall be inserted, namely:—

Insertion of sections 87A, 87B and 87C in Haryana Act 16 of 1994.

“87A.—Self assessment of tax.—Notwithstanding anything contained in this Act, every person liable to pay the property tax shall himself calculate the tax of the building or land according to the procedure notified in this regard, of which he is either owner or the occupier at the rates notified under clause (a) of sub-section (1) of section 87.

87B.—Deposit of property tax.—(1) On the basis of assessment made as per section 87A, the owner or occupier shall deposit the amount of property tax in the specified head of the Corporation as per the prescribed procedure on or before the date fixed by the authority and furnish a return in the prescribed form. The variation upto ten per cent on either side in the assessment made under section 87A shall be ignored. In cases where the variation is more than ten per cent, the owner or occupier of land or building, as the case may be, shall be liable to pay penalty equal to the amount of tax evaded subject to a minimum of rupees one hundred.

(2) Where any property tax has not been paid by the owner or occupier within the prescribed time, the authority shall serve notice on the person chargeable with the property tax, which has not been paid, requiring him to show cause why he should not pay the amount specified in the notice and the authority shall pass an appropriate order in this regard after giving an opportunity of hearing.

Explanation.—For the purposes of this section, the authority means the Zonal Taxation Officer or any officer authorized by the Commissioner of Municipal Corporation.

87C.—Penalties.—In case of non-payment of property tax, the competent authority may impose a penalty equal to the amount of the tax assessed, subject to minimum of rupees one hundred and in case of late payment, interest at the rate of one and a half per centum per month from the date of default shall also be charged.”.

5. In sub-section (1) of section 89 of the principal Act,—

Amendment of section 89 of Haryana Act 16 of 1994.

(i) for clause (b), the following clause shall be substituted, namely:—

“(b) a fire tax;” and

(ii) clause (c) shall be omitted.

