



The Maharashtra (Urban Areas) Preservation of Trees Act, 1975

Act 44 of 1975

Keyword(s):

Preservation of Trees, Relevant Act, to Fell a Tree, Tree, Tree Officer, Urban Area, Urban Local Authority

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**THE MAHARASHTRA (URBAN AREAS) PRESERVATION OF TREES
ACT, 1975**

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MAHARASHTRA ACT No. XLIV OF 1975.¹

[THE MAHARASHTRA (URBAN AREAS) PRESERVATION OF TREES ACT, 1975]

[16th September 1975]

Amended by Mah. 3 of 1977.

An Act to make better provision for trees in urban areas in the State by regulating felling of trees and providing for planting of adequate number of new trees in those areas.

WHEREAS with the growing pace of urbanisation and industrialisation, there has been indiscriminate felling of large number of trees in the urban areas of the State of Maharashtra ;

AND WHEREAS it is expedient to make better provision for preservation of trees in urban areas in the State, by regulating felling of trees and providing for planting of adequate number of new trees in those areas and to provide for matters connected therewith ; It is hereby enacted in the Twenty-sixth Year of the Republic of India as follows, namely :—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Maharashtra (Urban Areas) Preservation of Trees Act, 1975. Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Maharashtra.

(3) It shall come into force in any urban area or part thereof on such date as the State Government may, by notification in the *Official Gazette*, specify ; and different dates may be specified for different urban areas or parts thereof.

2. In this Act, unless the context otherwise requires,—

(a) "preservation of trees" includes planting of new trees and ²[other operations for survival and propagation of the trees ;] Definitions.

(b) "relevant Act" means the Act under which the urban local authority concerned is constituted ;

(c) "to fell a tree" includes burning or cutting or ³[or in any way damaging a tree] ;

⁴[(d) "tree" means any perennial woody plant, whether in the seeding or sapling stage or fully grown stage, and includes shrubs whose branches spring from the ground level ;]

(e) "Tree Officer" means an officer appointed as such by the Tree Authority for the purpose of this Act ;

(f) "urban area" means a municipal corporation area for which a municipal corporation is constituted under the Bombay Municipal Corporation Act, the Bombay Provincial Municipal Corporations Act, 1949 or the City of Nagpur Corporation Act, 1948, or a municipal area for which a Municipal Council is constituted under the Maharashtra Municipalities Act, 1965, and includes a notified area for which a Special Planning Authority is constituted or appointed under section 40 of the Maharashtra Regional and Town Planning Act, 1966 or an area designated as the site for a new town for which a Development Authority is constituted under section 113 of the Maharashtra Regional and Town Planning Act, 1966 ;

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1975, Part V., p. 596.

² These words were substituted for the words "transplanting trees to other sites" by Mah. 3 of 1977, s. 2(a).

³ These words were substituted for the words "lopping a tree to cause substantial damage or destruction thereto," *ibid.*, s. 2(b).

⁴ Clause (d) was substituted for the original, *ibid.*, s. 2(c).

(g) "urban local authority", in respect of any urban area, means the municipal corporation, municipal council, Special Planning Authority or Development Authority, as the case may be, having jurisdiction over that area ;

(h) words and expressions used in this Act, but not defined herein, shall have the meanings assigned to them in the relevant Act.

CHAPTER II

ESTABLISHMENT AND PROCEDURE OF TREE AUTHORITY.

Establish-
ment of Tree
Authority.

3. (1) As soon as may be after this Act is brought into force in any urban area, the urban local authority concerned shall constitute a Tree Authority, consisting of not less than five and not more than fifteen persons, from amongst its members, appointed in such manner and for such period as that authority may determine :

Provided that, where an administrator by whatever name called is appointed for any municipal corporation or municipal council, he shall, during the period of his appointment, act as the Tree Authority and exercise all the powers and perform all the duties of the Tree Authority.

(2) In the case of an urban local authority specified in column (1) of the table below, the Chairman of its Tree Authority shall be the person specified against it in column (2) thereof.

Name of the urban local authority (1)	Chairman of its Tree Authority (2)
1. A Municipal Corporation	The Mayor of the Corporation.
2. A Municipal Council	The President of the Council.
3. A Special Planning Authority constituted under section 40(1)(a) of the Maharashtra Regional and Town Planning Act, 1966.	The Chairman of the Special Planning Authority.
4. A New Town Development Authority constituted under section 113(2) of the Maharashtra Regional and Town Planning Act, 1966.	The Chairman of the New Town Development Authority.
5. A New Town Development Authority declared under section 113(3A) of the Maharashtra Regional and Town Planning Act, 1966 or a Special Planning Authority appointed under section 40(1)(b) of that Act.	The Managing Director of the Corporation or Company declared to be the New Town Development Authority.

Mah.
XXXVII
of 1966.

Mah.
XXXVII
of 1966.

Mah.
XXXVII
of 1966.

(3) Every Tree Authority may co-opt representatives of non-official organisations, who have special knowledge or practical experience in the field of planting and preservation of trees, as members of the Tree Authority, but the number of such co-opted members shall not exceed three. These members shall be co-opted in such manner and for such period as the Tree Authority may determine.

(4) Any vacancy in the Tree Authority shall be filled as soon as may be by the authority competent to appoint the member in whose place fresh appointment is to be made.

Meetings
of Tree
Authority.

4. (1) The Tree Authority shall meet at least once in three months at such place and time as the Chairman may decide.

(2) The quorum to constitute a meeting of the Tree Authority shall be one-third of the total number of its members including co-opted members, if any.

(3) The co-opted members shall have the right to vote at a meeting of the Tree Authority.

(4) Save as otherwise provided by or under this Act, the rules of procedure for the meetings of the urban authority shall *mutatis mutandis* apply to the meetings of the Tree Authority.

CHAPTER III.

OFFICERS AND SERVANTS.

5. (1) As soon as may be after this Act is brought into force in any urban area, the urban local authority concerned shall, subject to sub-section (2), appoint one or more of its officers as Tree Officers for the purposes of this Act. Appointment of Tree Officer.

(2) In Greater Bombay any officer to be appointed as Tree Officer shall not be below the rank of Ward Officer, and in other municipal corporation areas such officers shall not be below the rank of Assistant Municipal Commissioner. In every municipal area, the Chief Officer of the municipal council concerned shall be Tree Officer, and the Council may appoint one or more of its other officers as Tree Officers.

(3) Every Tree Officer shall exercise jurisdiction over the whole or such part of the urban area as the urban local authority may, from time to time, determine.

6. (1) The urban local authority may, from time to time, appoint, such other officers and servants subordinate to the Tree Officer, as it considers necessary : Appointment of other officers and servants.

Mah. XL of 1965. Provided that, where the urban local authority is a municipal council, notwithstanding any restrictions on the appointment of staff contained in the Maharashtra Municipalities Act, 1965, the municipal council shall be competent to appoint the staff considered necessary by it for the purposes of this Act.

(2) The conditions of appointment and service and the powers and duties of such officers and servants shall be such as may be determined by the urban local authority.

CHAPTER IV

DUTIES OF TREE AUTHORITY

7. Notwithstanding anything contained in the relevant Act or in any other law for the time being in force, and subject to any special or general directions given by the State Government, the Tree Authority shall be responsible for— Duties of Tree Authority.

(a) preservation of all trees in all lands within its jurisdiction ;

¹[(b) carrying out a census of the existing trees in all lands within its jurisdiction, from time to time, as may be directed by the State Government ;]

(c) prescribing standards specifying the number and types of trees which each plot of land shall have and which shall be planted therein ;

(d) development and maintenance of nurseries for the supply of seeds, sapplings and trees to persons who desire to plant new trees or to replace trees which have been felled with the previous permission of the Tree Officer ;

(e) transplanting of trees necessitated by construction of new roads or widening of existing roads or for safeguarding danger to life or property ;

²[(f) organisation of flower, fruit, vegetable, tree or plant shows and assisting private and public institutions in organising such shows, and creation of consciousness of importance of trees and vegetation to the human welfare ;]

(g) grant of advice and technical assistance to any person seeking such advice or assistance in any matter connected with planting and preservation of trees ;

¹ Clause (b) was substituted for the original by Mah. 3 of 1977, s. 3(a).

² Clause (f) was substituted for the original, *ibid.*, s. 3(b).

(h) planting and maintaining such number of trees as it considers necessary, according to the prescribed standards, on roads, in public parks and gardens and on banks of rivers or lakes or ¹[sea shores, on hills, open spaces or public places;]

(i) undertaking any other schemes or measures for achieving the objects of this Act.

CHAPTER V.

RESTRICTIONS ON FELLING OF TREES AND LIABILITY FOR PLANTING AND PRESERVATION OF TREES.

Restrictions
on felling of
trees.

8. (1) On and after the date on which this Act is brought into force in any urban area, notwithstanding any custom, usage, contract or law for the time being in force, no person shall fell any tree or cause any tree to be felled in any land, whether of his ownership or otherwise, situated within that urban area, except with the previous permission of the Tree Officer.

(2) If any person wishes to fell a tree, he shall apply in writing to the Tree Officer for permission in that behalf. The application shall be accompanied by a site plan, indicating the position of the tree required to be felled and the reasons therefor.

(3) On receipt of such application, the Tree Officer may, after inspecting the tree and holding such inquiry as he deems necessary either grant or refuse the permission applied for :

Provided that, no such permission shall be refused ²[if, in the opinion of the Tree Officer, the tree is dead.] diseased or wind-fallen, or it has silviculturally matured or it constitutes a danger to life or property or it constitutes obstruction to traffic or it is substantially damaged or destroyed by fire, lightening or torrential rain.

(4) If the Tree Officer fails to inform the applicant of his decision within ninety days, from the date of receipt of the application by him, or if the receipt of the application has been acknowledged by him within this period, from the date of acknowledgment of the receipt of the application, the permission applied for shall be deemed to have been granted.

(5) Where permission to fell a tree is granted, the Tree Officer may grant it subject to the condition that the applicant shall plant another tree of the same or other suitable species, on the same site or other suitable place within thirty days from the date the tree is felled, or such extended time as the Tree Officer may allow in this behalf.

Power to
require
planting of
adequate
number of
trees.

9. (1) If, in the opinion of the Tree Officer, the number of trees in any land is not adequate according to the standards prescribed under paragraph (c) of section 7, the Tree Officer may, after giving a reasonable opportunity to the owner or occupier of the land of being heard, by order, require him to plant such trees or additional trees and at such places in the land as may be specified in the order.

(2) When an order is made under sub-section (1), the owner or occupier of the land shall comply with the order within ninety days from the receipt thereof.

Power to
require
planting of a
tree in place
of fallen or
destroyed
tree.

10. (1) Where any tree is fallen or destroyed by wind, fire, lightening or torrential rain, the Tree Officer may, *suo motu* or on information given to him, after holding such inquiry as he deems fit and giving a reasonable opportunity to the owner or occupier of the land where the tree existed, by order, require such owner or occupier to plant a tree in place of the tree so fallen or destroyed of the same or other species at the same or other suitable place as may be specified in the order.

(2) Where an order is made under sub-section (1), the owner or occupier of the land shall comply with the order within ninety days from the receipt thereof.

¹ These words were substituted for the words " sea shores " by Mah. 3 of 1977, s. 3(c).

² These words were substituted for the words " if the tree is dead " , *ibid.*, s. 4.

11. ¹[(1)] Where an order is made by the Tree Officer under section 8, 9 or 10, subject to the provisions of section 12, it shall be the duty of the owner or occupier of the land who is directed to plant a tree to see that the tree grows properly and is well preserved. It shall also be the duty of such owner or occupier to preserve all other trees existing on the land on the date of coming into force of this Act in the urban area in which the land is situated. Responsibility for preservation of trees [and power to take deposit for proper compliance].

²[(2)] Where an order is made under section 8, 9 or 10, the Tree Officer may require the owner or, as the case may be, the occupier, of the land to deposit with him such sum as he may specify in this behalf, as security for ensuring proper compliance with the order made by him. The sum to be deposited shall not exceed such amount as may be prescribed.]

12. (1) Notwithstanding anything contained in this Act or in any other law for the time being in force, the Tree Authority may, subject to such terms and conditions as it may specify, in that behalf, allow by a written permission any individual, body Corporate or institution to adopt any tree for such period as may be specified in the permission, and during such period the said individual, body corporate or institution shall be responsible for the maintenance and preservation of the said tree. Adoption of trees.

(2) Where any order is made by the Tree Officer under sections 8, 9 and 10, in lieu of planting a new tree, the Tree Authority may by written permission allow the person concerned to adopt a tree specified by it and then the person shall be responsible for the maintenance and preservation of that tree for such period as may be specified by the Tree Officer :

³[Provided that, the trees to be adopted shall be less than one year old and their number shall not be less than the number of trees, which the person concerned could have been required to plant under sub-section (3) of section 8, sub-section (1) of section 9 or sub-section (1) of section 10, as the case may be.]

13. Where the owner or occupier of any land fails to comply with any order made by the Tree Officer under section 8, 9 or 10, the Tree Officer may, after giving a reasonable opportunity to such owner or occupier of being heard, and without prejudice to any other action which may be taken against the defaulter under this Act, take the necessary action himself and recover the expenditure incurred therefor from the owner or the occupier, as the case may be. ⁴[For the purpose of recovery of the amount of such expenditure, the Tree Authority shall have the same powers as are available to the urban local authority for the purpose of recovery of arrears of a property tax or where such tax is not levied, for the purpose of recovery of arrears of betterment charges or other dues levied by the urban local authority under the relevant Act.] Recovery of expenditure on failure to comply with orders for planting trees.

14. (1) Where any decision is given or order is made under section 8, 9 or 10 Appeals by the Tree Officer, an appeal shall lie to the Tree Authority.

(2) The appeal shall be made within fifteen days from the date the decision is communicated to, or the order is received by, the owner or occupier of the land and shall be accompanied by a fee of Rs. 50.

(3) The Tree Authority shall, as far as possible, decide the appeal within sixty days from the date of its receipt, after giving a reasonable opportunity to the appellant of being heard. The decision of the Tree Authority shall be final, and shall not be questioned in any Court of Law :

¹ Section 11 was renumbered as sub-section (1) by Mah. 3 of 1977, s. 5(1)

² This sub-section was added, *ibid.*, s. 5(2).

³ These words were inserted, *ibid.*, s. 5(3)

⁴ This proviso was added, *ibid.*, s. 6.

⁵ This portion was added, *ibid.*, s. 7.

Provided that, where an appeal is made in time, the period for compliance, specified in the order of the Tree Officer appealed against, shall be reckoned from the date on which the appeal is decided against the appellant and where the appeal is allowed, the fee of Rs. 50 paid with the appeal shall be refunded to the appellant.

CHAPTER VI.

FINANCE, BUDGET AND ACCOUNTS.

Fund of Tree Authority. 15. Notwithstanding anything contained in the relevant law or any other law for the time being in force, the urban local authority shall create a separate fund to be called the Tree Authority Fund, to which shall be credited all monies received by the Tree Authority including—

(a) a contribution by the urban local authority from its income from such taxes as may be prescribed or when such taxes are not levied by the authority, from its income from the betterment charges, if any, levied by it under the relevant Act or from the income derived by it from the sale of plots made by it under the relevant Act. The rates of the contribution shall be such as may be specified by the State Government, from time to time, by a general or special order ;

(b) all moneys raised by levy of a cess under Chapter VII ;

(c) any grants made by the State Government to the Tree Authority ;

(d) any moneys received by the Tree Authority as donations from any individuals, or corporate bodies or institutions.

Budget. 16. Every Tree Authority shall, on or before the 31st day of October every year, prepare in such form as the urban local authority may prescribe, an annual budget estimate in respect of the ensuing financial year of the estimated income and expenditure of the Tree Authority and shall, notwithstanding anything contained, in the relevant law, submit it to the urban local authority for approval and inclusion in the budget estimate of that authority.

Accounts and audit. 17. The procedure applicable under the relevant law for maintenance and audit of accounts of the urban local authority shall *mutatis mutandis* apply to the maintenance and audit of the accounts of every Tree Authority.

CHAPTER VII.

TREE CESS.

Levy and collection of Tree cess. 18. (1) Where under the relevant law, an urban local authority is levying a property tax on buildings and lands, it shall be lawful for such authority, notwithstanding anything contained in the relevant law, upon a request by the Tree Authority, to levy, for the purposes of this Act, an additional tax to be called "the Tree Cess" on the buildings and lands, at such rate not exceeding one per cent of the rateable value of the property as the said authority may determine.

(2) The procedure for levy and collection of the property tax prescribed under the relevant Act shall *mutatis mutandis* apply to the levy and collection of the cess imposed under sub-section (1).

¹ This clause was substituted for the original by Mah. 3 of 1977, s. 8.

CHAPTER VIII.

MISCELLANEOUS.

19. Notwithstanding anything contained in the relevant law or any other law for the time being in force,—

(a) any authority or officer of the urban local authority, who is empowered to give any permission for development of land, shall not give such permission, except with the approval of and subject to the conditions, if any, imposed by the Tree Officer in regard to the preservation or plantation of trees on such land ;

(b) no completion or occupation certificate in respect of any building shall be issued under the relevant law unless the authority competent to issue such certificate is satisfied that the conditions subject to which permission for development of the land as aforesaid was given have been complied with.

20. The Tree Authority may, from time to time, give to the Tree Officer and other Officers and servants subordinate to him such general or special directions as it thinks fit as to the policy to be followed by them in the discharge of their functions and for carrying out effectively the purposes of this Act, and such officers and servants shall comply with such directions.

20A. The Tree Officer or any other officer of the urban local authority authorised by such authority in this behalf or any police officer may take such steps and use such force as may be reasonably necessary to prevent the felling or destruction of any tree or for the protection of any tree.

20B. (1) Subject to the provisions of sub-section (2), it shall be lawful for the Tree Officer, or any officer authorised by him or by the Tree authority in this behalf to enter, with such assistants as he may deem necessary, upon any public premises for the purposes of proper enforcement of this Act and for that purpose carry out such inspection and take such steps and use such force as may be expedient.

(2) Save as otherwise provided in this Act, or any rules made thereunder, no entry authorised by or under this Act shall be made—

(a) except between the hours of sunrise and sunset ; and

(b) without the consent of the owner, occupier or person in charge of the public premises and without giving him a written notice of not less than twenty-four hours, declaring the intention to make such entry :

Provided that, no such notice shall be necessary if the entry is for the purpose of prevention of unauthorised felling of trees.]

¹ Sections 20A and 20B were inserted by Mah. 3 of 1977, s. 9.

21. ¹[(1)] Whoever fells any tree or causes any tree to be felled in contravention of the provisions of section 8, or without reasonable excuse fails to comply with any order issued or conditions imposed by the Tree Officer or voluntarily obstructs the Tree Officer or any officers and servants subordinate to him in the discharge of their functions under this Act, shall, on conviction, be punished with fine which may extend to one thousand rupees for each offence, and if the offence is in respect of a tree in any public premises the person concerned shall be punished also with imprisonment for a term which may extend to three months.] ^{Penalty.}

²[(2)] All the offences under this Act shall be compoundable, with the permission of the Court.]

22. (1) The State Government may, subject to the condition of previous publication and by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act. ^{Power to make rules.}

(2) Every rule made under this Act shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

¹ Section 21 was renumbered as sub-section (1) by Mah. 3 of 1977 s. 10(1).

² These words were substituted for the words "one thousand rupees" *ibid.*, s. 10(2).

Sub-section (2) was inserted, *ibid.*, s. 10(3).



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष २, अंक १५(३) मंगळवार, एप्रिल २७, २०१०/वैशाख ७, शके १९३२ [पृष्ठे ३३, किंमत : रुपये १९.००]

असाधारण क्रमांक ३५

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Bombay Provincial Municipal Corporations, the City of Nagpur Corporation, the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships, the Maharashtra (Urban Areas) Protection and Preservation of Trees and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) (Amendment) Act, 2009 (Mah. Act No. X of 2010), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. X of 2010.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 27th April 2010)

An Act further to amend the Bombay Provincial Municipal Corporations Act, 1949, the City of Nagpur Corporation Act, 1948, the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) Act, 1979.

Bom. LIX of 1949. C.P. and Berar II of 1950. Mah. XL of 1965. Mah. XLIV of 1975. Mah. XXIX of 1979.

WHEREAS it is expedient further to amend the Bombay Provincial Municipal Corporations Act, 1949, the City of Nagpur Corporation Act, 1948, the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) Act, 1979, for the purposes hereinafter appearing; it is

hereby enacted in the Sixtieth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

Short title
and
commence-
ment.

1. (1) This Act may be called the Bombay Provincial Municipal Corporations, the City of Nagpur Corporation, the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships, the Maharashtra (Urban Areas) Protection and Preservation of Trees and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) (Amendment) Act, 2009.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

CHAPTER II

AMENDMENTS TO THE BOMBAY PROVINCIAL MUNICIPAL CORPORATIONS ACT, 1949

Amendment
of heading
under sub-
title
"Property
taxes" in
Chapter XI
of Bom.
LIX of
1949.

2. In Chapter XI of the Bombay Provincial Municipal Corporations Act, 1949 (hereinafter, in this Chapter, referred to as "the Provincial Corporations Act"),—

Bom.
LIX of
1949.

(1) in section 128, clause (2) shall be deleted;

(2) under the sub-title "Property Taxes", for the heading "Property taxes leviable", the following heading shall be substituted, namely :—

"Property taxes leviable on rateable value or capital value".

Insertion of
section
128A in
Bom. LIX of
1949.

3. In Chapter XI of the Provincial Corporations Act, after the heading as so substituted, the following section shall be inserted, namely :—

Property
taxes what
to consist.

"128A. (1) Property taxes leviable on buildings and lands in the City under this Act shall include water tax, water benefit tax, sewerage tax, sewerage benefit tax, general tax, education cess, street tax and betterment charges.

(2) For the purposes of levy of property taxes, the expression "building" includes a flat, a *gala*, a unit or any portion of the building.

(3) All or any of the property taxes may be imposed on a graduated scale.

(4) Save as otherwise provided in this Act, it shall be lawful for the Corporation to continue to levy all or any of the property taxes on the rateable value of buildings and lands until the Corporation adopts levy of any or all the property taxes on such buildings and lands on the capital value thereof under sub-section (2) of section 129."

4. In section 129 of the Provincial Corporations Act,—

Amendment
of section
129 of
Bom. LIX
of 1949.

(1) for the marginal note, the following marginal note shall be substituted, namely :—

"Property taxes leviable on rateable value, or on capital value, as the case may be, and at what rate.;"

(2) section 129 of the Provincial Corporations Act shall be re-numbered as sub-section (1) thereof; and

(A) in sub-section (1), as so re-numbered,—

(i) for the portion beginning with the words "For the purposes" and ending with the words "taxes which" the words "The following property taxes" shall be substituted;

(ii) in clause (a), after the words "rateable value" the words "or their capital value, as the case may be," shall be inserted;

(iii) in clause (aa), after the words "rateable value" the words "or their capital value, as the case may be," shall be inserted;

(iv) in clause (b), after the words "rateable value" the words "or their capital value, as the case may be," shall be inserted;

(v) in clause (bb), after the words "rateable value" the words "or their capital value, as the case may be," shall be inserted;

(vi) in clause (c),—

(a) after the words "their rateable value," where they occur for the first time, the words and figures "or of not less than 0.1 and not more than 1 per centum of their capital value, as the case may be," shall be inserted;

(b) after the words "their rateable value", where they occur for the second time, the words and figures "or of not less than 0.01 and not more than 0.2 per centum of their capital value, as the case may be," shall be inserted;

(vii) after clause (e), the following clause shall be inserted, namely :—

"(f) the betterment charges leviable under Chapter XVI.;"

(viii) the first proviso shall be deleted;

(B) after sub-section (1) as so re-numbered, the following sub-section shall be added, namely :—

"(2) Notwithstanding anything contained in any other provisions of this Act, but save as otherwise provided in the proviso and the *Explanation* to sub-section (1), the Corporation may pass a resolution to adopt levy of property tax on buildings and lands in the City on the basis of capital value of the buildings and lands on and from such date, and at such rates, as the Corporation may determine in accordance with the provisions of section 99 :—

Provided that, for the period of five years from the date on which such property tax is levied on capital value, the tax shall not exceed,—

(i) in respect of building used for residential purposes, two times, and

(ii) in respect of building or land used for non-residential purposes, three times,

the amount of the property tax leviable in respect thereof in the year immediately preceding such date :

Provided further that, the property tax levied on the basis of capital value of any buildings or lands, on revision made under sub-rule (3) of rule 7A of the TAXATION RULES in Chapter VIII of Schedule 'D', shall not in any case exceed 40 per centum of the amount of the property tax payable in the year immediately preceding the year of such revision :

Provided also that, for the period of five years commencing from the year of adoption of capital value as the base for levy of property tax under this sub-section, the amount of property tax leviable in respect of a residential building or residential tenement, having carpet area of 46.45 sq. meters (500 sq. feet) or less, shall not exceed the amount of property tax levied and payable in the year immediately preceding the year of such adoption of capital value as the basis.

Explanation.—For the purposes of this section, after the Corporation adopts the capital value as the basis of levy of property tax, the property tax in respect of any taxable building shall be revised after every five years and on each such revision, such amount of property tax, shall not in any case exceed the forty per cent. of the amount of the property tax levied and payable in the year immediately preceding the year of the revision."

Amendment
of section
133 of Bom.
LIX of 1949.

5. In section 133 of the Provincial Corporations Act,—

(1) in sub-section (1), after the word, brackets and figure "sub-section (2)" the brackets, figure and letter "(2A)" shall be inserted ;

(2) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) Where the Corporation has adopted the levy of property tax on capital value of buildings and lands, the capital value of buildings and lands in the City vesting in Government and beneficially occupied, in respect of which but for the said exemption, general tax would be leviable from the State Government, shall be the book value of such buildings or lands in Government records and such capital value shall hold good for a term of five years, subject only to proportionate variation, if in the meantime the number or extent of the buildings and lands vesting in Government in the City materially increases or decreases."

(3) in sub-section (3),—

(a) after the words "rateable value" the words "or on a capital value; as the case may be," shall be inserted;

(b) the words, brackets, figure and letter "or sub-section (2A), as the case may be," shall be added at the end.

6. In section 139 of the Provincial Corporations Act, in sub-section (1), after clause (a), the following clauses shall be inserted, namely :—

Amendment
of section
139 of Bom.
LIX of 1949.

“(a-1) if the premises are held or occupied by a person, who is not the owner and the whereabouts of the owner of the premises cannot be ascertained, from the holder or occupier ; and

(a-2) if the premises are held or developed by a developer or an attorney or any person in whatever capacity such person may be holding the premises and in each of whom the right to sell the same exists or is acquired, from such holder, developer, attorney, or person, as the case may be :

Provided that, such holder, developer, attorney or person shall be liable until the actual sale is effected.”

7. In section 140 of the Provincial Corporations Act,—

Amendment
of section
140 of Bom.
LIX of 1949.

(1) after sub-section (1), the following sub-section shall be inserted, namely :—

“(1A) Notwithstanding anything contained in sub-section (1), on and from the date of adoption of capital value as the base for levy of property taxes under sub-section (2) of section 129, but subject to the other provisions of this Act, the Commissioner may serve a bill for the amount of property tax on such occupier of the said premises, or, if there are two or more such occupiers thereof, may serve a bill on each of them for such portion of the sum due as bears to the whole amount of tax based on the capital value, due in the same ratio which the capital value, of such portion of the premises of the occupier or occupiers bears to the aggregate amount of the tax based on the capital value, in respect of the said premises.”;

(2) in sub-section (3), the words “which has remained due for more than one year, or” shall be deleted.

8. In section 148A of the Provincial Corporations Act, in sub-section (1),—

Amendment
of section
148A of
Bom. LIX of
1949.

(1) for the portion beginning with the words “as the Corporation” and ending with the words “graduated scale.”, the following shall be substituted, namely :—

“or of so many per centum of their capital value, as the case may be, as the Corporation may determine :”;

(2) in the proviso, in clause (c), after the words “rateable value” the words “or a capital value, as the case may be,” shall be inserted.

9. In section 148B of the Provincial Corporations Act, in sub-section (2),—

Amendment
of section
148B of
Bom. LIX
of 1949.

(1) after the words “rateable value” the words “or the capital value, as the case may be,” shall be inserted;

(2) after the word, brackets and figure “sub-section (2)” the words, brackets, figure and letter “or sub-section (2A)” shall be inserted.

Amendment of section 148C of Bom. LIX of 1949. 10. In section 148C of the Provincial Corporations Act, in sub-section (1),—

(1) after the words "rateable value" the words "or of so many per centum of their capital value, as the case may be," shall be inserted;

(2) in the proviso, in clause (c), after the words "rateable value" the words "or a capital value, as the case may be," shall be inserted.

Amendment of section 406 of Bom. LIX of 1949.

11. In section 406 of the Provincial Corporations Act,—

(1) in sub-section (1), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;

(2) in sub-section (2),—

(a) in clause (b), after the words "rateable value" the words "or a capital value, as the case may be," shall be inserted;

(b) in clause (d), for the words "fifteen days" the words "twenty-one days" shall be substituted;

(c) in clause (e), after the words "rateable value", at both the places where they occur, the words "or the capital value, as the case may be," shall be inserted;

(3) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) Where the appeal is not filed in accordance with the provisions of clauses (a) to (e) of sub-section (2), it shall be liable to be summarily dismissed."

Amendment of section 407 of Bom. LIX of 1949.

12. In section 407 of the Provincial Corporations Act, in clause (a), after the words "rateable value" the words "or a capital value, as the case may be," shall be inserted.

Amendment of section 408 of Bom. LIX of 1949.

13. In section 408 of the Provincial Corporations Act,—

(a) after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;

(b) for the words and figures "Arbitration Act, 1940" the words and figures "Arbitration and Conciliation Act, 1996" shall be substituted.

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1940.
26 of
1996.

Deletion of section 409 of Bom. LIX of 1949.

14. Section 409 of the Provincial Corporations Act shall be deleted.

Amendment of section 410 of Bom. LIX of 1949.

15. In section 410 of the Provincial Corporations Act, after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted.

16. In section 411 of the Provincial Corporations Act, in clause (a), for the words "in excess of two thousand rupees" the words "or a capital value, as the case may be," shall be substituted. Amendment of section 411 of Bom. LIX of 1949.
17. In section 412 of the Provincial Corporations Act, the words and figures "and of valuation under section 409" shall be deleted. Amendment of section 412 of Bom. LIX of 1949.
18. In section 413 of the Provincial Corporations Act,—
 - (1) in sub-section (1), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted; Amendment of section 413 of Bom. LIX of 1949.
 - (2) for sub-section (2), the following sub-section shall be substituted, namely :—

"(2) Where the decision of the said Judge is not final it shall be lawful for the Commissioner to assess the property tax on the basis of the rateable value or the capital value, as the case may be, determined under rule 7 or 7A of the TAXATION RULES in Chapter VIII of Schedule 'D', from year to year, subject, however, to the provisions of section 406."
19. In section 415 of the Provincial Corporations Act, in sub-section (2),—Amendment of section 415 of Bom. LIX of 1949.
 - (a) after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;
 - (b) for the words "exceeds rupees two thousand" the words "exceeds such amount as the State Government may, by notification in the *Official Gazette*, specify" shall be substituted.
20. In section 481 of the Provincial Corporations Act, in sub-section (1), in clause (d), after the words "rateable value" the words "or a capital value, as the case may be," shall be inserted. Amendment of section 481 of Bom. LIX of 1949.
21. In Schedule 'D', to the Provincial Corporations Act, in Chapter VIII, in rule 2 of the TAXATION RULES (hereinafter referred to as the "TAXATION RULES"),—Amendment of rule 2 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.
 - (1) in the marginal note, the words "and fees payable for transfer of title" shall be added at the end ;
 - (2) in sub-rule (2), the word "Indian" shall be deleted.
22. In rule 4 of the TAXATION RULES, in sub-rule (1), the word "Indian" shall be deleted. Amendment of rule 4 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment
of rule 5 of
Chapter
VIII in
Schedule 'D'
to Bom. LX
of 1949.

23. In rule 5 of the TAXATION RULES,—

(1) in sub-rule (1), after the word "reoccupied," the words "or when there is change of user of part or whole of the building," shall be inserted;

(2) in sub-rule (2), the words "and in the case of change of user of part or whole of the building, from the date of such change of user" shall be added at the end.

Insertion of
rule 7A in
Chapter
VIII in
Schedule 'D'
to Bom. LX
of 1949.

24. After rule 7 of the TAXATION RULES, the following rule shall be inserted, namely :—

Capital
value how
to be
determined.

"7A. (1) In order to fix the capital value of any building or land assessable to a property tax, the Commissioner shall have regard to the value of any building or land as indicated in the Stamp Duty Ready Reckoner for the time being in force as prepared under the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995, framed under the provisions of the Bombay Stamp Act, 1958, or where the Stamp Duty Ready Reckoner does not indicate value of any properties in any particular area wherein a building or land in respect of which capital value is required to be determined is situate, or in case such Stamp Duty Ready Reckoner does not exist, then the Commissioner may fix the capital value of any building or land, taking into consideration the market value of such building or land, as a base value; and also have regard to the following factors, namely :—

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1958.

(a) the nature and type of the land and structure of the building;

(b) area of land or carpet area of building ;

(c) user category, that is to say, (i) residential, (ii) commercial (shops or the like), (iii) offices, (iv) hotels (upto 4 stars), (v) hotels (more than 4 stars), (vi) banks, (vii) industries and factories, (viii) school and college building or building used for educational purposes, (ix) malls, and (x) any other building or land not covered by any of the above categories ;

(d) age of the building ; or

(e) such other factors as may be specified by Regulations made under sub-rule (2).

(2) The Commissioner shall, with the approval of the Standing Committee, frame such Regulations as respects the details of categories of building or land and the weightage by multiplication to be assigned to various such categories for the purpose of fixing the capital value under sub-rule (1).

(3) The capital value of any building or land fixed under sub-rule (1) shall be revised every five years :

Provided that, the Commissioner may, for reasons to be recorded in writing, revise the capital value of any building or land any time during the said period of five years and shall accordingly amend the assessment book in relation to such building or land under rule 20.

(4) The provisions of sub-rules (2), (3) and (4) of rule 7 shall *mutatis mutandis* apply for fixing the capital value also."

25. In rule 8 of the TAXATION RULES, in sub-rule (1),—

(1) for the word "value", at both the places where it occurs, the words "rateable value or the capital value, as the case may be," shall be substituted;

(2) after clause (c), the following clause shall be added, namely:—

"(d) as to the details in respect of any or all the items as enumerated in clauses (a) to (e) of sub-rule (1) of rule 7A, in relation to such building or land or of any portion thereof."

26. In rule 9 of the TAXATION RULES,—

(1) after the words "the assessment book" the words "in such form and manner as he may, with the approval of the Standing Committee, decide" shall be inserted;

(2) in clause (b), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;

(3) for clause (d), the following clause shall be substituted, namely:—

"(d) if any such building or land is not liable to be assessed to the general tax or is exempted from payment of property tax, either in whole or in part, the reason of such non-liability or exemption, as the case may be,"

(4) in clause (e), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted.

27. In rule 10 of the TAXATION RULES, in sub-rule (1), for the words "purpose of elections" the words "administrative purposes" shall be substituted.

28. In rule 13 of the TAXATION RULES, in sub-rule (2), the words "or by any other mode including electronic media as the Commissioner may think fit" shall be added at the end.

29. In rule 15 of the TAXATION RULES,—

(1) in sub-rule (1),—

(a) for the words "fifteen days" the words "twenty-one days" shall be substituted;

(b) after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;

(2) in sub-rule (2),—

(a) after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;

(b) for the words "fifteen days" the words "twenty-one days" shall be substituted.

Amendment of rule 8 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment of rule 9 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment of rule 10 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment of rule 13 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment of rule 15 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment
of rule 16
of Chapter
VIII in
Schedule 'D'
to Bom.
LIX of
1949.

30. In rule 16 of the TAXATION RULES, in sub-rule (1), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted.

Amendment
of rule 19 of
Chapter
VIII in
Schedule 'D'
to Bom. LIX
of 1949.

31. In rule 19 of the TAXATION RULES, in sub-rule (1), after the words "rateable values" the words "or the capital values, as the case may be," shall be inserted.

Amendment
of rule 20
of Chapter
VIII in
Schedule
'D' to Bom.
LIX of
1949.

32. In rule 20 of the TAXATION RULES,—

(1) in sub-rule (1), in clause (c), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted;

(2) in sub-rule (2), after the words "rateable value" the words "or the capital value, as the case may be," shall be inserted.

Amendment
of rule 30 of
Chapter
VIII in
Schedule 'D'
to Bom. LIX
of 1949.

33. In rule 30 of the TAXATION RULES, the words and figures, "as specified in a bill served under rule 39, 40 or 55" shall be added at the end.

Substitution
of rule 41 of
Chapter
VIII in
Schedule 'D'
to Bom. LIX
of 1949.

34. For rule 41 of the TAXATION RULES, the following rule shall be substituted, namely :—

Levy of
penalty on
unpaid
amount of
bill.

"41. (1) The amount of first half-yearly tax as specified in the bill which has been served as aforesaid shall be paid within three months from the date of service of the bill and of the second half-yearly tax as specified in the bill shall be paid before the 31st December of each year; and if a person liable to pay tax does not pay the same as required as aforesaid, then he shall be liable to pay by way of penalty in addition to the amount of such tax or part thereof which has remained unpaid, a sum equal to two per cent. of such tax for each month or part thereof after the last date by which he should have paid such tax and shall continue to be liable to pay such penalty until the full amount as per the bill is paid :

Provided that, any property tax for which a bill is served under this Act before the date of commencement of the Bombay Provincial Municipal Corporations, the City of Nagpur Corporation, the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships, the Maharashtra (Urban Areas) Protection and Preservation of Trees and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) (Amendment) Act, 2009 (hereinafter referred to as "the Amendment Act of 2009") has remained unpaid in full or in part, a person who has not paid such tax shall be liable to penalty as provided under this section, on and from the date of commencement of the said Amendment Act of 2009:

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(2) If the other taxes or dues claimed in the bill are not paid by the date specified in the bill, the provisions of sub-section (1) shall *mutatis mutandis* apply to the amount which has so remained unpaid."

35. In rule 42 of the TAXATION RULES,—

(1) for the portion beginning with the words "on whom a notice of demand" and ending with the words "satisfaction of the Commissioner" the following shall be substituted, namely :—

"liable for the payment of the tax for which a bill is served upon him does not pay the tax together with penalty or interest or both as required under the provisions of this Act to pay the same";

(2) for sub-rule (2), the following sub-rule shall be substituted, namely :—

"(2) Where the person liable to pay the tax according to the bill served upon him pays the tax as required under the provisions of this Act but does not pay the amount of penalty or interest or both either in whole or in part as may be due on the unpaid amount of tax, for such amount which has remained unpaid, a warrant in the form of Schedule H, *mutatis mutandis*, may be issued by the Commissioner in the same manner as if such sums were due on account of the tax."

36. In rule 45 of the TAXATION RULES,—

(1) in sub-rule (1),—

(a) for the words "amount due" the words "tax due, penalty or interest or both, if any, due and payable together" shall be substituted;

(b) for the words "five days" the words "twenty-one days" shall be substituted;

(2) for sub-rule (2), the following sub-rule shall be substituted, namely :—

"(2) Such order shall be proclaimed by fixing at some conspicuous part of the property and upon a conspicuous part of the municipal office and also, when the property is land, paying revenue to the State Government, in the office of the Collector."

37. In rule 47 of the TAXATION RULES, in sub-rule (2), after the words "public auction" the words "or by auction by inviting sealed bids" shall be inserted.

Amendment of rule 42 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment of rule 45 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Amendment of rule 47 of Chapter VIII in Schedule 'D' to Bom. LIX of 1949.

Substitution
of rule 51 of
Chapter
VIII in
Schedule 'D'
to Bom. LIX
of 1949.

38. For rule 51 of the TAXATION RULES, the following rule shall be substituted, namely :—

Penalty, fees
or cost of
recovery may
be remitted.

"51. The Commissioner may, in his discretion, remit the whole or any part of penalty under rule 41, or fees or cost of recovery under rule 50."

Amendment
of rule 53 of
Chapter VIII
in Schedule
'D' to Bom.
LIX of 1949.

39. In rule 53 of the TAXATION RULES, in sub-rule (2), the words "except that it shall not be necessary to serve upon the defaulter any notice of demand," shall be deleted.

Insertion of
rule 55A in
Chapter
VIII in
Schedule 'D'
to Bom. LIX
of 1949.

40. After rule 55 of the TAXATION RULES, the following rule shall be inserted, namely :—

Special
provision
for facility
for payment
of property
taxes.

"55A. Any person who is liable to pay amount of taxes or any other dues under this Act may avail himself of the facility of making payment thereof in any bank or to any agency specified by the Corporation in this behalf by giving a public notice in two leading newspapers circulating within the area of jurisdiction of the Corporation; and the person availing himself of such facility shall be liable to pay such fees in respect thereof to such bank or agency, as the case may be, as may be determined by the Commissioner."

Amendment
of rule 59 of
Chapter
VIII in
Schedule 'D'
to Bom. LIX
of 1949.

41. In rule 59 of the TAXATION RULES, for the portion beginning with the word "accompanied" and ending with the word "claimed" the words and figures "accompanied by the original receipt or any valid proof of payment of the amount of the bill presented to the applicant under rule 39, 40 or 55" shall be substituted.

Deletion of
Form G in
Schedule 'D'
to Bom. LIX
of 1949.

42. Form G in Schedule 'D' to the Provincial Corporations Act shall be deleted.

Removal of
doubt.

43. For the removal of doubt, it is hereby declared that all proceedings in connection with any assessment, reassessment, levy (including levy of penalty or interest) and collection of any property tax levied on the basis of rateable value relating to any period whatsoever, immediately before the date determined by the Corporation under sub-section (2) of section 129 to adopt capital value to be the base for levy of property taxes shall, notwithstanding anything contained in this Act but save as otherwise expressly provided therein, be continued and dealt with under the Provincial Corporations Act as if this Act has not been enacted.

CHAPTER III

AMENDMENTS TO THE CITY OF NAGPUR CORPORATION Act, 1948

- C.P. and Berar II of 1950. 44. In PART IV, in Chapter XI of the City of Nagpur Corporation Act, 1948 (hereinafter, in this Chapter, referred to as "the Nagpur Corporation Act"), in the sub-heading, "The Property Taxes—Imposition of Property Taxes" the words "*leviable on annual value or capital value*" shall be added at the end.
- Amendment of sub-heading in PART IV in Chapter XI of C.P. and Berar II of 1950.
45. In Chapter XI of the Nagpur Corporation Act, after the sub-heading "The Property Taxes—Imposition of Property Taxes *leviable on annual value or Capital Value*", the following section shall be inserted, namely:—
- Insertion of section 115-1A in C.P. and Berar II of 1950.
- "115-1A. (1) Property taxes leviable on buildings and lands in the City under this Act shall include sewerage tax, sewerage benefit tax, water tax, water benefit tax, general tax, street tax and education cess.
- Property taxes what to consist.
- (2) For the purposes of levy of property taxes, the expression "building" includes a flat, a *gala*, a unit or any portion of the building.
- (3) All or any of the property taxes may be imposed on a graduated scale.
- (4) Save as otherwise provided in this Act, it shall be lawful for the Corporation to continue to levy all or any of the property taxes on the annual value of buildings and lands until the Corporation adopts levy of any or all the property taxes on such buildings and lands on the capital value thereof under sub-section (2) of section 115A."
46. In section 115A of the Nagpur Corporation Act,—
- Amendment of section 115A of C.P. and Berar II of 1950.
- (1) for the marginal note, the following marginal note shall be substituted, namely:—
- "Property taxes leviable on annual value, or on capital value, as the case may be, and at what rate."
- (2) section 115A of the Nagpur Corporation Act shall be re-numbered as sub-section (1) thereof; and
- (A) in sub-section (1) as so re-numbered,—
- (i) the words "and shall be called "property taxes" shall be deleted;
- (ii) in clause (a), in sub-clauses (i) and (ii), after the words "annual value" the words "or their capital value, as the case may be," shall be inserted;
- (iii) in clause (b), in sub-clauses (i) and (ii), after the words "annual value" the words "or their capital value, as the case may be," shall be inserted;

(iv) in clause (c), after the words "annual value" the words and figures "or of not less than 0.1 and not more than 1 per centum of the capital value, as the case may be," shall be inserted ;

(v) the proviso shall be deleted ;

(B) after sub-section (1), as so re-numbered, the following sub-section shall be added, namely :—

"(2) Notwithstanding anything contained in any other provisions of this Act, the Corporation may pass a resolution to adopt levy of property tax on buildings and lands in the City on the basis of capital value of the buildings and lands on and from such date, and at such rates, as the Corporation may determine in accordance with the provisions of this Act :

Provided that, for the period of five years from the date on which such property tax is levied on capital value, the tax shall not exceed,—

(i) in respect of building used for residential purposes, two times, and

(ii) in respect of building or land used for non-residential purposes, three times, the amount of the property tax leviable in respect thereof in the year immediately preceding such date :

Provided further that, the property tax levied on the basis of capital value of any buildings or lands on revision made under sub-section (2) of section 119 shall not in any case exceed forty per centum of the amount of the property tax payable in the year immediately preceding the year of such revision :

Provided also that, for the period of five years commencing from the year of adoption of capital value as the base, for levy of property tax under this sub-section, the amount of property tax leviable in respect of a residential building or residential tenement, having carpet area of 46.45 sq. metres (500 sq. feet) or less, shall not exceed the amount of property tax levied and payable in the year immediately preceding the year of such adoption of capital value as the basis.

Explanation.—For the purposes of this section, after the Corporation adopts the capital value as the basis of levy of property tax, the property tax in respect of any taxable building shall be revised after every five years and on each such revision, such amount of property tax, shall not in any case exceed the forty per cent. of the amount of the property tax levied and payable in the year immediately preceding the year of the revision."

48. In section 117 of the Nagpur Corporation Act,—

Amendment
of section
117 of C.P.
and Berar II
of 1950.

(1) in sub-section (1), for the word, brackets and figure "sub-section (2)" the word, brackets, figures and letter "sub-sections (2), (2A)" shall be substituted;

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where the Corporation has adopted the levy of property tax on capital value of buildings and lands, the capital value of buildings and lands in the City vesting in Government and beneficially occupied, in respect of which but for the said exemption, general tax would be leviable from the State Government, shall be the book value of such buildings or lands in Government records and such capital value shall hold good for a term of five years, subject only to proportionate variation, if in the meantime the number or extent of the buildings and lands vesting in Government in the City materially increases or decreases.";

(3) in sub-section (3), the following shall be added at the end, namely:—

"on the basis of annual value under sub-section (2) or on the basis of capital value under sub-section (2A), as the case may be"

49. In section 119 of the Nagpur Corporation Act,—

Amendment
of section
119 of C.P.
and Berar II
of 1950.

(1) in the marginal note, after the words "Annual value" the words "or the capital value, as the case may be," shall be inserted;

(2) after the words "to the property taxes" the words "the annual value or the capital value, as the case may be, shall be determined as under" shall be added;

(3) the existing clauses (a), (b) and (c) shall be re-numbered as clause (A) of section 119; and after clause (A), as so re-numbered, the following clause shall be added, namely:—

"(B) (a) In order to fix the capital value of any building or land assessable to a property tax, the Commissioner shall have regard to the value of any building or land as indicated in the Stamp Duty Ready Reckoner for the time being in force as prepared under the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995, framed under the provisions of the Bombay Stamp Act, 1958, or where the Stamp Duty Ready Reckoner does not indicate value of any property in any particular area wherein a building or land in respect of which capital value is required to be determined is situate, or in case such Stamp Duty Ready Reckoner does not exist, then the Commissioner may fix the capital value of any building or land taking into consideration the market value of such building or land, as a base value, and also have regard to the following factors, namely:—

(i) the nature and type of the land and structure of the building,

(ii) area of land or carpet area of building,

(iii) user category, that is to say—(i) residential, (ii) commercial (shops or the like), (iii) offices, (iv) hotels (upto 4 stars), (v) hotels (more than 4 stars), (vi) banks, (vii) industries and factories, (viii) school and college building or building used for educational purposes, (ix) malls, and (x) any other building or land not covered by any of the above categories,

(iv) age of the building, or

(v) such other factors as may be specified by Regulations made under clause (b).

(b) The Commissioner shall, with the approval of the Standing Committee, frame such Regulations as respects the details of categories of building or land and the weightage by multiplication to be assigned to various such categories for the purpose of fixing the capital value under clause (a).

(c) The capital value of any building or land fixed under clause (a) shall be revised every five years:

Provided that, the Commissioner may, for reasons to be recorded in writing, revise the capital value of any building or land any time during the said period of five years and shall accordingly amend the assessment list in relation to such building or land under section 134."

Amendment
of section
121 of C.P.
and Berar II
of 1950.

50. In section 121 of the Nagpur Corporation Act, for the words "for the purposes of the property taxes" the words "for the purposes of determining the annual value or the capital value, as the case may be, and levy of the property taxes" shall be substituted.

Substitution
of section
122 of C.P.
and Berar II
of 1950.

51. For section 122 of the Nagpur Corporation Act, the following section shall be substituted, namely:—

Primary
responsibility
for property
taxes on
whom to
rest.

"122. (1) Subject to the provisions of sub-section (2), property taxes assessed upon any premises shall be primarily leviable as follows, namely:—

(a) if the premises are held immediately from the Government or from the Corporation, from the actual occupier thereof;

Provided that, property taxes due in respect of buildings vesting in the Government and occupied by servants of the Government or other persons on payment of rent shall be leviable primarily from the Government;

(b) if the premises are held or occupied by a person, who is not the owner and the whereabouts of the owner of the premises cannot be ascertained, from the holder or occupier; and

(c) if the premises are held or developed by a developer or an attorney or any person in whatever capacity such person may be holding the premises and in each of whom the right to sell the same exists or is acquired, from such holder, developer, attorney, or person, as the case may be:

Provided that, such holder, developer, attorney or person shall be liable until the actual sale is effected ;

(d) if the premises are not so held,—

(i) from the lessor, if the premises are let;

(ii) from the superior lessor, if the premises are sub-let;

(iii) from the person in whom the right to let the premises vests, if they are unlet.

(2) If any land has been let for any term exceeding one year to a tenant, and such tenant has built upon the land, the property taxes assessed upon the said land and upon the building erected thereon shall be primarily leviable from the said tenant or any person deriving title from the said tenant by the operation of law or by assignment or transfer but not by sub-lease or the legal representative of the said tenant or person whether the premises be in the occupation of the said tenant or person or legal representative or a sub-tenant."

52. In section 123 of the Nagpur Corporation Act, in sub-section (1), after the words "annual value" the words "or the capital value, as the case may be," shall be inserted.

Amendment of section 123 of C.P. and Berar II of 1950.

53. In section 124 of the Nagpur Corporation Act,—

(1) In the marginal note, after the words "annual value" the words "or capital value" shall be inserted ;

(2) after sub-section (1), the following sub-section shall be inserted, namely :—

"(1A) On and from the date of adoption of capital value as the basis for assessment and levy of property taxes by the Corporation under sub-section (2) of section 115A, the assessment on the basis of capital value determined in accordance with the provisions of this Act and the duration thereof shall be governed according to the provisions in relation to determination of capital value and the assessment of property tax made on the basis thereof."

Amendment of section 124 of C.P. and Berar II of 1950.

54. In section 125 of the Nagpur Corporation Act, in sub-section (1),—

(1) in clause (a), the word "and", where it occurs for the third time, shall be deleted ;

(2) in clause (b), for the word "building," the words "building; and" shall be substituted ;

(3) after clause (b), the following clause shall be added, namely :—

"(c) as to the details in respect of any or all the factors as enumerated in items (i) to (v) of sub-clause (a) of clause (B) of section 119 in relation to such land or building or of any portion thereof."

Amendment of section 125 of C.P. and Berar II of 1950.

Amendment
of section
126 of C.P.
and Berar II
of 1950.

55. In section 126 of the Nagpur Corporation Act,—

(1) in sub-section (1), after the words "the valuation" the words "as annual value or the capital value, as the case may be," shall be inserted;

(2) in sub-section (2), after the words "annual value" the words "or the capital value, as the case may be," shall be inserted.

Amendment
of section
127 of C.P.
and Berar II
of 1950.

56. In section 127 of the Nagpur Corporation Act, after the words and figures "is increased under section 124" the words, brackets, letters and figures "or under the proviso to sub-clause (c) of clause (B) of section 119" shall be inserted.

Amendment
of section
130 of C.P.
and Berar
II of 1950.

57. In section 130 of the Nagpur Corporation Act,—

(1) in sub-section (3), the word "Indian" shall be deleted;

(2) for sub-section (5), the following sub-section shall be substituted, namely:—

"(5) Where the decision of the District Court is not final by virtue of the provisions of section 388 which provides for an appeal or revision against the final decision of the District Court and in pursuance of this provision if an appeal or revision is filed and is pending then, notwithstanding anything contained in this Act, it shall be lawful for the Commissioner to assess the property taxes, from year to year, on the basis of annual value or the capital value, as the case may be, determined under the provisions of this Act, subject, however, to the provisions of sub-section (1)."

Amendment
of section
132 of C.P.
and Berar
II of 1950.

58. In section 132 of the Nagpur Corporation Act, in sub-section (1), after the words "annual value" the words "or the capital value, as the case may be," shall be inserted.

Amendment
of section
133 of C.P.
and Berar II
of 1950.

59. In section 133 of the Nagpur Corporation Act, in sub-section (1), after the words "annual values" the words "or the capital values, as the case may be," shall be inserted.

Amendment
of section
134 of C.P.
and Berar II
of 1950.

60. In section 134 of the Nagpur Corporation Act, in sub-section (1), in the second proviso, after the words "Provided further that" the words, figures and brackets, "but save as provided in sub-section (5) of section 130," shall be inserted.

Amendment
of section
138 of C.P.
and Berar II
of 1950.

61. In section 138 of the Nagpur Corporation Act, after the word and figures "section 130" the words and figures "or an appeal or revision is preferred under section 388" shall be inserted.

Deletion of
section 139
of C.P. and
Berar II of
1950.

62. Section 139 of the Nagpur Corporation Act shall be deleted.

63. In section 143 of the Nagpur Corporation Act, in sub-section (2), after the word and figures "section 116" the words, figures and letter "and section 118A" shall be inserted.

Amendment of section 143 of C.P. and Berar II of 1950.

64. In section 145 of the Nagpur Corporation Act, in sub-section (1), after the words "for the purpose of assessment" the words "on the basis of annual value" shall be inserted.

Amendment of section 145 of C.P. and Berar II of 1950.

65. After section 147 of the Nagpur Corporation Act, the following section shall be inserted, namely :—

Insertion of section 147A of C.P. and Berar II of 1950.

"147A. (1) When any new building is erected or any building is rebuilt or enlarged or occupied or reoccupied or when there is change of user of part or whole of the building, the person primarily liable for the property taxes assessed on the building, shall within fifteen days give notice thereof, in writing, to the Commissioner.

Notice to be given to Commissioner of erection of new building, etc.

(2) The said period of fifteen days shall be counted from the date of the completion or the occupation, whichever occurs first, of the building which has been newly erected or rebuilt, or of the enlargement, or of the reoccupation, or of the change of user of part or whole of the building, as the case may be."

66. In section 148 of the Nagpur Corporation Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

Amendment of section 148 of C.P. and Berar II of 1950.

"(3A) Such notice shall be accompanied by such fees as the Commissioner may, from time to time, with the approval of the Standing Committee, prescribe; and such notice shall state clearly and correctly the particulars of transfer of land or building.

(3B) The transfer of title of any person primarily liable to the payment of property tax shall not be recorded by the Commissioner in the assessment list unless the property taxes due in respect of the property sought to be transferred are fully paid before giving such notice."

67. In section 153A of the Nagpur Corporation Act, in sub-section (1), for the words "rateable value", at both the places where they occur, the words "annual value or the capital value, as the case may be," shall be substituted.

Amendment of section 153A of C.P. and Berar II of 1950.

68. In section 153B of the Nagpur Corporation Act, in sub-section (1),—
 (1) for the words "rateable value", at both the places where they occur, the words "annual value or the capital value, as the case may be," shall be substituted;

Amendment of section 153B of C.P. and Berar II of 1950.

(2) the words "Such tax may be levied, if the Corporation so determines, on a graduated scale" shall be deleted.

Amendment
of section
153C of
C.P. and
Berar II of
1950.

69. In section 153C of the Nagpur Corporation Act, in sub-section (2),—

(1) for the words "rateable value" the words "annual value or the capital value, as the case may be," shall be substituted ;

(2) after the word, brackets and figure "sub-section (2)" the words, brackets, figure and letter "or sub-section (2A)" shall be inserted.

Amendment
of section
154 of C.P.
and Berar
II of 1950.

70. In section 154 of the Nagpur Corporation Act,—

(1) in the marginal note, for the word "demands" the word "dues" shall be substituted;

(2) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Each of the property taxes shall be payable in advance in half yearly installments and other taxes and dues shall also be payable by the date as specified in a bill presented or served under sub-section (1).";

(3) after sub-section (2), the following sub-section shall be added, namely :—

"(3)(a) The amount of first half-yearly tax as specified in the bill which has been served as aforesaid shall be paid within three months from the date of service of the bill and for the second half-yearly tax as specified in the bill shall be paid before the 31st December of each year ; and if a person liable to pay tax does not pay the same as required as aforesaid, then he shall be liable to pay by way of penalty in addition to the amount of such tax or part thereof which has remained unpaid; a sum equal to two per cent. of such tax for each month or part thereof after the last date by which he should have paid such tax and shall continue to be liable to pay such penalty until the full amount as per the bill is paid :

Levy of
penalty on
unpaid
amount of
bill.

Provided that, if any property tax for which a bill is served under this Act before the date of commencement of the Bombay Provincial Municipal Corporations, the City of Nagpur Corporation, the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships, the Maharashtra (Urban Areas) Protection and Preservation of Trees and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) (Amendment) Act, 2009 (hereinafter referred to as "the Amendment Act of 2009") has remained unpaid in full or in part, a person who has not paid such tax shall be liable to pay penalty as provided under this section, on and from the date of commencement of the said Amendment Act of 2009.

(b) If the other taxes or dues claimed in the bill are not paid by the date specified in the bill, the provisions of clause (a) shall *mutatis mutandis* apply to the amount which has so remained unpaid."

Mah.
X of
2010.

71. For section 155 of the Nagpur Corporation Act, the following sections shall be substituted, namely :—

Substitution of section 155 of C.P. and Berar II of 1950.

"155. (1) If the sum due on account of any property tax remains unpaid after a bill for the same has been duly served under this Act upon the person primarily liable for the payment thereof and the said person be not the occupier for the time being of the premises in respect of which the tax is due, the Commissioner may serve a bill for the amount upon the occupier of the said premises, or, if there are two or more occupiers thereof, may serve a bill upon each of them for such portion of the sum due as bears to the whole amount due in the same ratio which the rent paid by such occupier bears to the aggregate amount of rent paid by them both or all in respect of the said premises.

When occupiers may be held liable for payment of property taxes.

(2) Notwithstanding anything contained in sub-section (1), on and from the date of adoption of capital value as the base for levy of property taxes under sub-section (2) of section 115A, but subject to the other provisions of this Act, the Commissioner may serve a bill for the amount of property tax on such occupier of the said premises, or, if there are two or more such occupiers thereof, may serve a bill on each of them for such portion of the sum due as bears to the whole amount of tax based on the capital value, due in the same ratio which the capital value, of such portion of the premises of the occupier or occupiers bears to the aggregate amount of the tax based on the capital value, in respect of the said premises.

(3) If the occupier or any of the occupiers fails within thirty days from the service of any such bill to pay the amount therein claimed, the said amount may be recovered from him in accordance with the provisions of this Act.

(4) No arrear of a property tax shall be recovered under this section from any occupier, who is not the owner, where such tax is due on account of any period for which the occupier was not in occupation of the premises on which the tax is assessed.

(5) If any sum is paid by, or recovered from, an occupier under this section, he shall be entitled to credit therefor in account with the person primarily liable for the payment of the same.

155A. Any person who is liable to pay amount of taxes or any other dues under this Act may avail himself of the facility of making payment thereof in any bank or to any agency specified by the Corporation in this behalf by giving a public notice in two leading newspapers in circulation within the area of jurisdiction of the Corporation; and the person availing himself of such facility shall be liable to pay such fees in respect thereof to such bank or agency, as the case may be, as may be determined by the Commissioner."

Special provision for facility for payment of property taxes.

Amendment
of section
156 of C.P.
and Berar II
of 1950.

72. In section 156 of the Nagpur Corporation Act, in sub-section (1),—

(1) for the portion beginning with the words "notice of demand" and ending with the words "service of such notice" the words, brackets and figures "bill has been served under sub-section (1) of section 154," shall be substituted;

(2) for clause (a), the following clause shall be substituted, namely :—

"(a) does not pay the tax together with penalty, interest, fees or any other dues as required under the provisions of this Act to pay the same on or before the date specified in the bill;"

(3) clause (b) shall be deleted;

(4) in clause (c), for the word "demand" the word "claim" shall be substituted.

Amendment
of section
157 of C.P.
and Berar II
of 1950.

73. In section 157 of the Nagpur Corporation Act, the words, brackets and figures "sub-section (2) of section 155 or" shall be deleted.

Amendment
of section
160 of C.P.
and Berar II
of 1950.

74. In section 160 of the Nagpur Corporation Act, in sub-section (2), after the words "public auction" the words ", or by auction inviting sealed bids" shall be inserted.

Amendment
of section
162 of C.P.
and Berar II
of 1950.

75. In section 162 of the Nagpur Corporation Act, the words "notice or" shall be deleted.

Amendment
of section
163 of C.P.
and Berar II
of 1950.

76. In section 163 of the Nagpur Corporation Act, in sub-section (2), the words "except that it shall not be necessary to serve upon him any notice of demand" shall be deleted.

Amendment
of section
164 of C.P.
and Berar
II of 1950.

77. In section 164 of the Nagpur Corporation Act,—

(1) in sub-section (1), for the words, brackets and figures "notice of demand issued under sub-section (1) of section 155" the words, brackets and figures "claim made in the bill presented or served under sub-section (1) of section 154" shall be substituted;

(2) in sub-section (2), in clause (b), for the words "fifteen days" the words "twenty-one days" shall be substituted;

(3) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) Where the appeal is not filed in accordance with the provisions of clauses (a) to (c) of sub-section (2), it shall be liable to be summarily dismissed."

78. In section 165 of the Nagpur Corporation Act, the proviso shall be deleted. Amendment of section 165 of C.P. and Berar II of 1950.

79. In section 351 of the Nagpur Corporation Act, after clause (c), the following clause shall be inserted, namely :—

“(c-i) by any other mode, including electronic media as the Commissioner may think fit, or”.

Amendment of section 351 of C.P. and Berar II of 1950.

80. In section 374 of the Nagpur Corporation Act, after the word “rent” the word “, penalty” shall be inserted. Amendment of section 374 of C.P. and Berar II of 1950.

X of 1940. 26 of 1996. 81. In section 399 of the Nagpur Corporation Act, in the proviso, for the words and figures “Arbitration Act, 1940” the words and figures “Arbitration and Conciliation Act, 1996” shall be substituted. Amendment of section 399 of C.P. and Berar II of 1950.

82. In section 415 of the Nagpur Corporation Act, in clause (14),—
 (1) in sub-clause (d), for the words “notices of demand” the word “warrant” shall be substituted ; Amendment of section 415 of C.P. and Berar II of 1950.
 (2) in sub-clause (e), after the words “annual values” the words “or the capital values, as the case may be,” shall be inserted.

83. In section 420 of the Nagpur Corporation Act, in sub-section (2), in clause (t), for the words “notices of demands” the word “warrants” shall be substituted. Amendment of section 420 of C.P. and Berar II of 1950.

84. For the removal of doubt it is hereby declared that all proceedings in connection with any assessment, reassessment, levy (including levy of penalty) and collection of any property tax levied on the basis of annual value or rateable value relating to any period whatsoever, immediately before the date determined by the Corporation under sub-section (2) of section 115A to adopt capital value to be the base for levy of property taxes shall, notwithstanding anything contained in this Act but save as otherwise expressly provided therein, be continued and dealt with under the Nagpur Corporation Act as if this Act has not been enacted. Removal of doubt.

CHAPTER IV.

AMENDMENTS TO THE MAHARASHTRA MUNICIPAL COUNCILS,
NAGAR PANCHAYATS AND INDUSTRIAL TOWNSHIPS ACT, 1965

Amendment
of section
105 of Mah.
XL of 1965.

85. In section 105 of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965 (hereinafter, in this Chapter, referred to as the "Municipal Councils Act"),—

Mah.
XL of
1965.

(1) in sub-section (1),—

(a) in clause (a), after the words "rateable value" the words "or their capital value, as the case may be," shall be inserted ;

(b) in the second proviso, after the words "property tax" the words "or all or any of the property taxes" shall be inserted ;

(2) after sub-section (2), the following sub-sections shall be added; namely :—

"(3) For the purposes of levy of property taxes, the expression

"building" includes flat, a gala, a unit or any portion of building;

(4) Notwithstanding anything contained in any other provisions of this Act, the Council may pass a resolution to adopt levy of property tax on buildings and lands within the municipal area on the basis of capital value of the buildings and lands on and from such date, and at such rates, as the Council may determine in accordance with the provisions of this Act:

Provided that, for the period of five years from the date from which such property tax is levied on capital value, the tax shall not exceed,—

(i) in respect of building used for residential purposes, two times, and

(ii) in respect of building or land used for non-residential purposes, three times,

the amount of the property tax leviable in respect thereof in the year immediately preceding such date :

Provided further that, the property tax levied on the basis of capital value of any buildings or lands on revision made under sub-section (3) of section 114 shall not in any case exceed forty per centum of the amount of the property tax payable in the year immediately preceding the year of such revision :

Provided also that, for the period of five years commencing from the year of adoption of capital value as the base, for levy of property tax under this sub-section, the amount of property tax leviable in respect of a residential building or residential tenement, having carpet area of 46.45 sq. meters (500 sq. feet) or less, shall not exceed the amount of property tax levied and payable in the year immediately preceding the year of such adoption of capital value as the basis.

Explanation.—For the purposes of this section, after the Council adopts the capital value as the basis of levy of property tax, the property tax in respect of any taxable building shall be revised after every five years and on each such revision, such amount of property tax, shall not in any case exceed the forty per cent. of the amount of the property tax levied and payable in the year immediately preceding the year of the revision.

(5) Save as otherwise provided in this Act, it shall be lawful for the Council to continue to levy all or any of the property taxes or the consolidated tax on property on the basis of rateable value of lands and buildings until the Council adopts levy of any or all the property taxes or the consolidated tax on property on such lands and buildings on the basis of capital value thereof under sub-section (4)."

86. In section 112 of the Municipal Councils Act, in sub-section (1), in the proviso, in clause (a), after the words "such tax under" the words "the provisions of this Act or of" shall be inserted.

Amendment
of section
112 of Mah.
XL of 1965.

87. In section 114 of the Municipal Councils Act,—

Amendment
of section
114 of Mah.
XL of 1965.

(1) in the marginal note, after the words "rateable value" the words "or the capital value" shall be inserted ;

(2) after sub-section (2), the following sub-section shall be added, namely :—

"(3) (a) In order to fix the capital value of any building or land assessable to a property tax, the Chief Officer shall have regard to the value of any building or land as indicated in the Stamp Duty Ready Reckoner for the time being in force as prepared under the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995, framed under the provisions of the Bombay Stamp Act, 1958, or where the Stamp Duty Ready Reckoner does not indicate value of any property in any particular area wherein a building or land in respect of which capital value is required to be determined is situate, or in case such Stamp Duty Ready Reckoner does not exist, then the Chief Officer may fix the capital value of any building or land taking into consideration the market value of such building or land, as a base value; and also have regard to the following factors, namely :—

(i) the nature and type of the land and structure of the building,

(ii) area of land or carpet area of building,

(iii) user category, that is to say, (a) residential, (b) commercial (shops or the like), (c) offices, (d) hotels (upto 4 stars), (e) hotels (more than 4 stars), (f) banks, (g) industries and factories, (h) school and college building or building used for educational purposes, (i) malls, and (j) any other building or land not covered by any of the above categories,

(iv) age of the building, or

(v) such other factors as may be specified by Regulations made under clause (b).

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1958.

(b) The Chief Officer shall, with the approval of the Standing Committee, frame such Regulations as respects the details of categories of building or land and the weightage by multiplication to be assigned to various such categories for the purpose of fixing the capital value under clause (a).

(c) The capital value of any building or land fixed under clause (a) shall be revised every five years :

Provided that, the Chief Officer may, for reasons to be recorded in writing, revise the capital value of any building or land any time during the said period of five years and shall accordingly amend the assessment list in relation to such building or land under section 123, or as the case may be, under section 124."

Amendment
of section
115 of Mah.
XL of 1965.

88. In section 115 of the Municipal Councils Act,—

(1) in sub-section (1), for the words "the prescribed form" the words "such form as the Chief Officer may, with the approval of the Standing Committee, determine" shall be substituted ;

(2) in sub-section (2),—

(a) after the words "as shall be specified", the following shall be inserted, namely:—

"including the details in respect of any or all the factors as enumerated in items (i) to (v) of clause (a) of sub-section (3) of section 114 in relation to such land or building or of any portion thereof,";

(b) for the word "value" the words "rateable value or the capital value, as the case may be," shall be substituted.

Amendment
of section
122 of Mah.
XL of 1965.

89. In section 122 of the Municipal Councils Act, in clause (i), after the words "on the basis" the words "of the rateable value or the capital value, as the case may be as" shall be inserted.

Amendment
of section
123 of Mah.
XL of 1965.

90. In section 123 of the Municipal Councils Act,—

(1) in sub-section (1),—

(a) for the words "or reconstructed" the words "reconstructed, occupied or re-occupied or user thereof is changed" shall be inserted;

(b) after the words "has been completed" the words "or occupation or re-occupation or the change of user occurs" shall be inserted;

(2) after sub-section (2), the following sub-sections shall be inserted, namely :—

"(2A) Where any new building or part thereof is constructed, altered, added to, re-occupied or user thereof is changed, the person primarily liable for the property taxes assessed on the building shall within fifteen days give notice thereof, in writing, to the Chief Officer.

(2B) The said period of fifteen days shall be counted from the date of the completion of construction, alteration, addition to, reconstruction, or from the date of occupation, re-occupation or change of user of, the building or part thereof." ;

(3) in sub-section (3), after the words "whichever first occurs," the words "or in the case of a building or part of a building which was vacant or in respect of which there is change of user, on the day on which it has been occupied or re-occupied or the change of user occurs," shall be inserted.

91. In section 124 of the Municipal Councils Act, after sub-section (2), the following sub-section shall be added, namely:—

Amendment
of section
124 of Mah.
XL of 1965.

"(3) On and from the date of adoption of capital value as the basis for assessment and levy of property taxes by the Council under sub-section (4) of section 105, the assessment on the basis of capital value determined in accordance with the provisions of this Act and the duration and revision thereof and matters incidental thereto shall be governed according to the provisions in relation to determination and revision of capital value and the assessment of the property tax made on the basis thereof."

92. In section 125 of the Municipal Councils Act, in sub-section (1), in clause (b), after sub-clause (iii), the following sub-clauses shall be inserted, namely:—

Amendment
of section
125 of Mah.
XL of 1965.

"(iv) if the premises are held or occupied by a person, who is not the owner and the whereabouts of the owner of the premises cannot be ascertained, from the holder or occupier; and

(v) if the premises are held or developed by a developer or an attorney or any person in whatever capacity such person may be holding the premises and in each of whom the right to sell the same exists or is acquired, from such holder, developer, attorney, or person, as the case may be:

Provided that, such holder, developer, attorney or person shall be liable until the actual sale is effected."

93. In section 126 of the Municipal Councils Act,—

Amendment
of section
126 of Mah.
XL of 1965.

(1) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1), on and from the date of adoption of capital value as the base for levy of property taxes under sub-section (4) of section 105, but subject to the other provisions of this Act, the Chief Officer may serve a bill for the amount of property tax on such occupier of the said premises, or, if there are two or more such occupiers thereof, may serve a bill on each of them for such portion of the sum due as bears to the whole amount of tax based on the capital value, due in the same ratio which the capital value, of such portion of the premises of the occupier or occupiers bears to the aggregate amount of the tax based on the capital value, in respect of the said premises."

(2) in sub-section (3), the words "which has remained due for more than one year, or" shall be deleted.

Amendment
of section
130 of Mah.
XL of 1965.

94. In section 130 of the Municipal Councils Act,—

(1) in sub-section (1), after the words "as the case may be," the following shall be inserted, namely:—

"and shall be accompanied by such fees as the Chief Officer may, from time to time, with the approval of the Standing Committee, prescribe,"

(2) in sub-section (2), the word "Indian" shall be deleted;

(3) after sub-section (2), the following sub-section shall be added, namely:—

"(3) The transfer of title of any person primarily liable to the payment of property tax shall not be recorded by the Chief Officer in the assessment book unless the property taxes due in respect of the property sought to be transferred are fully paid before giving such notice."

Amendment
of section
150 of Mah.
XL of 1965.

95. In section 150 of the Municipal Councils Act,—

(1) in the marginal note, after the word "payment" the words "or concession in tax" shall be added;

(2) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Each of the property taxes shall be payable in advance in half yearly installments and other dues shall also be payable by the date as specified in a bill presented or served under sub-section (1)."

Insertion of
sections
150A and
150B in
Mah. XL of
1965.

96. After section 150 of the Municipal Councils Act, the following sections shall be inserted, namely:—

Levy of
penalty on
unpaid
amount of
Bill.

"150A. (1) The amount of first half-yearly tax as specified in the bill which has been served as aforesaid shall be paid within three months from the date of service of the bill and for the second half-yearly tax as specified in the bill shall be paid before the 31st December of each year; and if a person liable to pay tax does not pay the same as required as aforesaid, then he shall be liable to pay by way of penalty in addition to the amount of such tax or part thereof which has remained unpaid, a sum equal to two per cent. of such tax for each month or part thereof after the last date by which he should have paid such tax and shall continue to be liable to pay such penalty until the full amount as per the bill is paid:

Mah. X of 2010. Provided that, if any property tax for which a bill is served under this Act before the date of commencement of the Bombay Provincial Municipal Corporations, the City of Nagpur Corporation, the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships, the Maharashtra (Urban Areas) Protection and Preservation of Trees and the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) (Amendment) Act, 2009 (hereinafter in this section referred to as "the Amendment Act of 2009") has remained unpaid in full or in part, a person who has not paid such tax shall be liable to pay penalty as provided under this section, on and from the date of commencement of the said Amendment Act of 2009.

(2) If the other taxes or dues claimed in the bill are not paid by the date specified in the bill, the provisions of sub-section (1) shall, *mutatis mutandis*, apply to the amount which has so remained unpaid.

150B. Any person who is liable to pay amount of taxes or any other dues under this Act may avail himself of the facility of making payment thereof in any bank or to any agency specified by the Council in this behalf by giving a public notice in two leading newspaper in circulation within the area of jurisdiction of the Council and the person availing himself of such facility shall be liable to pay such fees in respect thereof to such bank or agency, as the case may be, as may be determined by the Council."

Special provision for facility for payment of property taxes.

97. Section 151 of the Municipal Councils Act shall be deleted.

Deletion of section 151 of Mah. XL of 1965.

98. For section 152 of the Municipal Councils Act, the following section shall be substituted, namely :—

Substitution of section 152 of Mah. XL of 1965.

"152. If the person to whom a bill is presented or served as provided under sub-section (1) of section 150 does not, before expiry of the period within which an appeal may be preferred against such claim, either—

When warrant may be issued.

(a) pay the tax, penalty, interest, fees and any other dues as required under the provisions before the date specified in the bill; or

(b) prefer an appeal in accordance with the provisions of section 169 against the claim,

then such sum with all costs of the recovery may be levied under a warrant signed by the Chief Officer in the form of Schedule V, or to the like effect, by distress and sale of the movable or immovable property of the defaulter :

Provided that, where any measures, precautionary or otherwise, have been taken in respect of any such property for the recovery of any sum claimed by the State Government, any proceeding under this Chapter in respect of such property shall abate."

Amendment
of section
156 of Mah.
XL of 1965.

99. In section 156 of the Municipal Councils Act, in sub-section (1),—

(1) the word "notice", where it occurs for the first time, shall be deleted;

(2) for the word "notice", where it occurs for the second time, the word "bill" shall be substituted;

(3) after the words "public auction" the words "or by auction inviting sealed bids" shall be inserted.

Amendment
of section
159 of Mah.
XL of 1965.

100. In section 159 of the Municipal Councils Act, the words and figures "every notice issued under section 151," shall be deleted.

Amendment
of section
160 of Mah.
XL of 1965.

101. In section 160 of the Municipal Councils Act, in sub-section (2), the words "except that it shall not be necessary to serve upon the defaulter any notice of demand" shall be deleted.

Amendment
of section
161 of Mah.
XL of 1965.

102. In section 161 of the Municipal Councils Act, after the words "public auction" the words "or by auction inviting sealed bids" shall be inserted.

Deletion of
section 166
of Mah. XL
of 1965.

103. Section 166 of the Municipal Councils Act shall be deleted.

Amendment
of section
168 of Mah.
XL of 1965.

104. In section 168 of the Municipal Councils Act, in sub-section (4), for the words and figures "Chapter X of the Bombay Land Revenue Code, 1879" the words and figures "Chapter XI of the Maharashtra Land Revenue Code, 1966" shall be substituted.

Bom. V
of 1879.
Mah. XLI
of 1965.

Amendment
of section
169 of Mah.
XL of 1965.

105. In section 169 of the Municipal Councils Act, in sub-section (2A), after the words "rateable values" the words "or the capital values, as the case may be," shall be inserted.

Amendment
of section
170 of Mah.
XL of 1965.

106. In section 170 of the Municipal Councils Act,—

(1) in clause (a), the proviso shall be deleted;

(2) in clause (c),—

(a) in sub-clause (i), after the words, brackets and figure "sub-section (1)" the words, brackets and figure "or sub-section (2), as the case may be" shall be inserted;

(b) for sub-clause (ii), the following sub-clause shall be substituted, namely :—

"(ii) where the appeal is not filed in accordance with the provisions of section 169 and this section, it shall be liable to be summarily dismissed ;"

107. After section 171 of the Municipal Councils Act, the following section shall be inserted, namely :—

Insertion of section 171A in Mah. XL of 1965.

"171A. Where the decision of the Magistrate or Bench of Magistrates is not final by virtue of the provisions of section 171 which provides for revision by the Court, and in pursuance of this provision if a revision or any further proceedings is filed and is pending, then, notwithstanding anything contained in this Act, it shall be lawful for the Chief Officer to assess the property taxes, from year to year, on the basis of rateable value or the capital value, as the case may be, determined under the provisions of this Act, subject, however, to the provisions of sections 169 and 170."

Power of Chief Officer to make fresh assessment.

108. In section 301 of the Municipal Councils Act, in sub-section (1), in clause (d), after the words "rateable value" the words "or a capital value, as the case may be," shall be inserted.

Amendment of section 301 of Mah. XL of 1965.

109. In section 326 of the Municipal Councils Act, in sub-section (2), after clause (b), the following clause shall be inserted, namely :—

Amendment of section 326 of Mah. XL of 1965.

"(b-i) by any other mode, including electronic media as the Chief Officer may think fit; or"

110. In SCHEDULE IV to the Municipal Councils Act, shall be deleted.

Deletion of Schedule IV to Mah. XL of 1965.

111. In SCHEDULE V to the Municipal Councils Act,—

Amendment of Schedule V to Mah. XL of 1965.

(1) the words "and has not shown satisfactory cause for the non-payment of" shall be deleted;

(2) for the portion beginning with the words "fifteen days" and ending with the words "the same", the following shall be substituted, namely :—

"the sum so due has not been paid by the date specified in the bill presented to him for the same."

112. In SCHEDULE VI to the Municipal Councils Act, the words "of demand" shall be deleted.

Amendment of Schedule VI to Mah. XL of 1965.

113. For the removal of doubt it is hereby declared that all proceedings in connection with any assessment, reassessment, levy (including levy of penalty) and collection of any property tax levied on the basis of rateable value relating to any period whatsoever, immediately before the date determined by the Council under sub-section (4) of section 105 to adopt capital value to be the base for levy of property taxes shall, notwithstanding anything contained in this Act but save as otherwise expressly provided therein, be continued and dealt with under the Municipal Councils Act as if this Act has not been enacted.

Removal of doubt.

CHAPTER V

AMENDMENT TO THE MAHARASHTRA (URBAN AREAS)

PROTECTION AND PRESERVATION OF

TREES ACT, 1975

Amendment
of section 18
of Mah.
XLIV of
1975.

114. In section 18 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975,—

Mah.
XLIV
of
1975.

(1) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where under the relevant Act, an urban local authority is levying a property tax on buildings and lands on the Capital value thereof, the Tree Cess leviable under sub-section (1) shall be levied at such rate, not exceeding 0.5 per cent. of the capital value of such building and lands, as the State Government may, by notification in the *Official Gazette*, specify :

• Provided that, the Tree Cess so levied under this section shall not exceed,—

(i) in respect of buildings used for residential premises, two times, and

(ii) in respect of buildings used for non-residential premises, three times,

the amount of Tree Cess leviable in respect thereof in the year immediately preceding such date of adoption of capital value as the basis for assessment of property tax:

Provided further that, for the period of five years commencing from the levy of capital value as the basis for assessment of property tax, the Tree Cess leviable in respect of residential building or tenements having carpet area of 46.45 sq. meters (500 sq. feet) or less, shall not exceed the amount of Tree Cess levied and payable in the year immediately preceding the year of such adoption of capital value as the basis.

Explanation.—For the purposes of this section, after the Urban local authority adopts the capital value as the basis for levy of property tax, the Tree Cess, in respect of any taxable building shall be revised after every five years and on each such revision, such amount of Tree Cess, shall not in any case exceed the forty per cent. of the amount of the Tree Cess levied and payable in the year immediately preceding the year of the revision.

(2) in sub-section (2), for the word, brackets and figure “sub-section (1)” the words, brackets, figures and letter “sub-section (1) or, as the case may be, under sub-section (1A)” shall be substituted.

CHAPTER VI

AMENDMENTS TO THE MAHARASHTRA TAX ON BUILDINGS (WITH LARGER RESIDENTIAL PREMISES) (RE-ENACTED) ACT, 1979.

Mah.
XXIX
of
1979.

115. In section 2 of the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) Act, 1979 (hereinafter, in this Chapters, referred to as "Tax on Buildings Act"), after clause (e), the following clause shall be inserted, namely :—

Amendment
of section 2
of Mah.
XXIX of
1979.

"(e-1) "capital value" means capital value of a building or part thereof fixed or determined in accordance with the provisions of the relevant municipal law ;".

116. In section 3 of the Tax on Buildings Act, after sub-section (3), the following sub-section shall be added, namely :—

Amendment
of section 3
of Mah.
XXIX of
1979.

"(4) Where, the Corporation has levied the property tax on the land and buildings on the basis of capital value under the provisions of the relevant municipal law, the tax shall be levied on all buildings or parts thereof situated in Corporation areas, containing any residential premises,—

(i) if, situated in area of Brihan Mumbai, the floorage of such premises is more than 125 square metres ;

(ii) if, situated in other Corporation area, the floorage of such premises is more than 150 square metres ;

at such rate not exceeding 0.05 per cent. of the capital value, as the State Government may, by notification in the *Official Gazette*, specify :

Provided that, where the property tax, on the basis of the capital value has been revised by the Corporation under the relevant municipal law, the tax levied under this Act shall not exceed forty per cent. of the tax payable in the year immediately preceding such revision."



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ४, अंक १२]

शनिवार, एप्रिल २१, २०१२/वैशाख १, शके १९३४

[पृष्ठे ६, किंमत : रुपये १८.००

असाधारण क्रमांक २३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Mumbai Municipal Corporation and the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2012 (Mah. Act No. VI of 2012), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

H. B. PATEL,
Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. VI OF 2012.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 21st April 2012).

An Act further to amend the Mumbai Municipal Corporation Act and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975.

WHEREAS, both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take

Bom. immediate action further to amend the Mumbai Municipal Corporation
III of Act and the Maharashtra (Urban Areas) Protection and Preservation
1888. of Trees Act, 1975, for the purposes hereinafter appearing, and, therefore,
Mah. promulgated the Mumbai Municipal Corporation and the Maharashtra
XLIV (Urban Areas) Protection and Preservation of Trees (Amendment)
of 1975. Ordinance, 2012, on the 12th March 2012;
Mah. Ord. IV
of 2012.

AND WHEREAS, it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Sixty-third Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

Short title and commencement. 1. (1) This Act may be called the Mumbai Municipal Corporation and the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 12th March 2012.

CHAPTER II

AMENDMENTS TO THE MUMBAI MUNICIPAL CORPORATION ACT

Amendment of section 128 of Bom. III of 1888. 2. In section 128 of the Mumbai Municipal Corporation Act (hereinafter, in this Chapter, referred to as "the Mumbai Corporation Act"), in sub-section (3),—

(i) for the words and figures "at any time during the official years 2010-2011 and 2011-2012," the words and figures "at any time during the official years 2010-2011, 2011-2012 and 2012-2013," shall be substituted;

(ii) for the words "two years", wherever they occur, the words "three years" shall be substituted.

Amendment of section 140A of Bom. III of 1888. 3. In section 140A of the Mumbai Corporation Act,—

(a) in sub-section (2), for the figures and word "2010-2011 and 2011-2012" the figures and word "2010-2011, 2011-2012 and 2012-2013" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) Notwithstanding anything contained in sub-sections (1) or (2) or any other provisions of this Act, the tax on buildings and lands, which are liable to be assessed for the first time on or after the 1st April 2010, shall provisionally be equal to the amount of tax, as if such buildings and lands are liable to be assessed in the year 2009-2010; and on ascertainment of the capital value of such buildings and lands, the corporation may issue a final bill in respect of the years for which they are liable to be assessed, on the basis of capital value thereof and accordingly it shall be the duty of the owner and occupier of such buildings and lands to pay such tax within the period specified in the final bill issued as aforesaid."

Amendment of section 141 of Bom. III of 1888. 4. In section 141 of the Mumbai Corporation Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st April 1967, as follows :—

"(2) Subject to the provisions of section 169, the water benefit tax shall be levied in respect of all premises situated in Brihan Mumbai,

except the buildings and lands or parts thereof vesting in, or in the occupation of, any consul de carriers, whether called as a consul general, consul, vice-consul, consular agent, pro-consul or by any other name of a foreign State recognised as such by the Government of India, or of any members (not being citizens of India) of staff of such officials, and such buildings and lands or parts thereof which are used or intended to be used for any purpose other than for the purpose of profit."

5. In section 142 of the Mumbai Corporation Act, for sub-section (4), the following section shall be substituted and shall be deemed to have been substituted, with effect from the 1st April 1967, as follows :—

Amendment
of section
142 of Bom.
III of 1888.

"(4) Subject to the provisions of section 170, the sewerage benefit tax shall be levied in respect of all premises situated in Brihan Mumbai, except the buildings and lands or parts thereof vesting in, or in the occupation of, any consul de carriers, whether called as a consul general, consul, vice-consul, consular agent, pro-consul or by any other name of a foreign State recognised as such by the Government of India, or of any members (not being citizens of India) of staff of such officials, and such buildings and lands or parts thereof which are used or intended to be used for any purpose other than for the purpose of profit."

6. In section 143 of the Mumbai Corporation Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely :—

Amendment
of section
143 of Bom.
III of 1888.

"(c) such buildings and lands vesting in, or in the occupation of, any consul de carriers, whether called as a consul general, consul, vice-consul, consular agent, pro-consul or by any other name of a foreign State recognised as such by the Government of India, or of any members (not being citizens of India) of staff of such officials, and such buildings and lands or parts thereof which are used or intended to be used for any purpose other than for the purpose of profit."

7. In section 144B of the Mumbai Corporation Act,—

Amendment
of section
144B of
Bom. III of
1888.

(i) in clause (a), for the words "by the Maharashtra Housing and Area Development Authority" the words "by the corporation, the Mumbai Metropolitan Region Development Authority or the Maharashtra Housing and Area Development Authority" shall be substituted;

(ii) in clause (e), the word "or" shall be added at the end;

(iii) after clause (e), the following clauses shall be inserted, namely :—

"(f) buildings constructed or reconstructed, for transit accommodation, that is to say transit camps, by the corporation, the Mumbai Metropolitan Region Development Authority or the Maharashtra Housing and Area Development Authority; or

(g) buildings constructed or reconstructed under the rental housing scheme by the corporation, the Mumbai Metropolitan Region Development Authority or the Maharashtra Housing and Area Development Authority : ”.

Amendment
of section
154A of
Bom. III of
1888.

8. In section 154A of the Mumbai Corporation Act,—

(i) for the words and figures “official years 2010-2011 and 2011-2012” the words and figures “official years 2010-2011, 2011-2012 and 2012-2013” shall be substituted ;

(ii) the following proviso shall be inserted, namely :—

“ Provided that, in respect of the buildings and lands which are liable to be assessed for the first time on or after the 1st April 2010, the capital value of such buildings and lands shall, until the final capital value is determined under this section, be provisionally equal to the amount of rateable value worked out on the basis of the prescribed letting rates by the corporation in respect of the official year 2009-2010. ”.

Amendment
of section
172 of Bom.
III of 1888.

9. In section 172 of the Mumbai Corporation Act,—

(a) in sub-section (1), for the words and figures “for the years 2010-2011 and 2011-2012” the words and figures “for the years 2010-2011, 2011-2012 and 2012-2013” shall be substituted;

(b) in sub-section (2), in the proviso, for the words and figures “the rules fixing the rates for the official year 2010-2011 and 2011-2012” the words and figures “the rules fixing the rates for the official years 2010-2011, 2011-2012 and 2012-2013” shall be substituted;

(c) after sub-section (2), the following sub-section shall be added, namely :—

“(3) In case of the buildings and lands which are liable to be assessed for the first time on or after the 1st April 2010, the water taxes and charges and sewerage taxes and charges shall provisionally be levied on the basis of rateable value thereof, as if such buildings and lands are assessed in the year 2009-2010; and on ascertainment of the capital value of such buildings and lands, the corporation may issue a final bill in respect of the years, for which provisional bills have been issued on the basis of rateable value, on the basis of capital value thereof and accordingly it shall be the duty of the owner and occupier of such buildings and lands to pay such tax within the period specified in the final bill issued as aforesaid.”.

Amendment
of section
219A of
Bom. III of
1888.

10. Section 219A of the Mumbai Corporation Act, providing for overriding effect of certain provisions of the Act, shall be re-numbered as section 219AB and in section 219AB, as so re-numbered, for the words, brackets and figures “or, as the case may be, the Maharashtra Municipal Corporations and Municipal Councils (Amendment) Act, 2011” the words, brackets and figures “, the Maharashtra Municipal Corporations and Municipal Councils (Amendment) Act, 2011 or the Mumbai Municipal

Mah.
XI of
2011.
Mah.
XI of
2011.

Mah. Corporation and the Maharashtra (Urban Areas) Protection and
VI of Preservation of Trees (Amendment) Act, 2012, as the case may be,"
2012. shall be substituted.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA (URBAN AREAS) PROTECTION AND PRESERVATION OF TREES ACT, 1975

Mah. 11. In section 18 of the Maharashtra (Urban Areas) Protection and Amendment
XLIV of Preservation of Trees Act, 1975,— of section
1975. (a) after sub-section (1A), the following sub-sections shall be inserted 18 of Mah.
and shall be deemed to have been inserted with effect from the XLIV of
1st April 1988, namely :— 1975.

"(1B) No Tree Cess under sub-section (1) or (1A) shall be leviable in respect of the buildings and lands or parts thereof vesting in, or in the occupation of, any consul de carriers, whether called as a consul general, consul, vice-consul, consular agent, pro-consul or by any other name of a foreign State recognised as such by the Government of India, or of any members (not being citizens of India) of staff of such officials, and such buildings and lands or parts thereof which are used or intended to be used for any purpose other than for the purpose of profit.

(1C) In respect of the buildings and lands which are liable to be assessed for the first time on or after the 1st April 2010, it shall be lawful for the urban local authority to issue a provisional bill for the payment of Tree Cess, until the final capital value of such buildings and lands is determined under the relevant law, as if such buildings and lands are assessed as per the rateable value worked out on the basis of the prescribed letting rates by the urban local authority, in respect of the official year 2009-2010. On the determination of capital value thereof, the amount of such cess shall be determined under sub-section (1A) and accordingly it shall be lawful for the authority to issue the final bill in respect of the years for which the capital value is determined. ";

(b) in sub-section (2), for the words, brackets, figures and letter "sub-section (1) or, as the case may be, under sub-section (1A)" the words, brackets, figures and letters "sub-sections (1), (1A) or (1C), as the case may be" shall be substituted.

CHAPTER IV

MISCELLANEOUS

Mah. 12. (1) The Mumbai Municipal Corporation and the Maharashtra Repeal of
Ord. (Urban Areas) Protection and Preservation of Trees (Amendment) Mah. Ord.
IV of Ordinance, 2012, is hereby repealed. IV of 2012
2012. and saving.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding

provisions of the Mumbai Municipal Corporation Act and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the relevant Act, as amended by this Act.

Bom.
III of
1888.
Mah.
XLIV
of
1975.



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष १, अंक १८ (२)]

गुरुवार, एप्रिल ९, २०१५/चैत्र १९, शके १९३७

[पृष्ठे २, किंमत : रुपये २७.००

असाधारण क्रमांक ४१

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2015 (Mah. Act No. XV of 2015), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

M. A. SAYEED,
Principal Secretary and R.L.A. to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XV OF 2015.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 9th April 2015).

An Act further to amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975.

Mah. XLIV of 1975. WHEREAS it is expedient further to amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes hereinafter appearing ; it is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :—

1. This Act may be called the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2015. Short title.

Amendment of
section 2 of
Mah. XLIV of
1975.

2. In section 2 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 (hereinafter referred to as “ the principal Act ”), in clause (f), for the portion beginning with the words “ the Bombay Municipal Corporation Act ” and ending with the words “ Municipalities Act, 1965 ”, the following shall be substituted, namely :—

Mah.
XLIV of
1975.

“ the Mumbai Municipal Corporation Act, the Maharashtra Municipal Corporations Act, or a municipal area within the meaning of clause (24) of section 2 of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965 ”.

III of 1888,
LIX of
1949,
Mah. XL
of 1965.

Amendment of
section 3 of
Mah. XLIV of
1975.

3. In section 3 of the principal Act, after sub-section (4), the following sub-section shall be added, namely :—

“ (5) Notwithstanding anything contained in sub-sections (1) and (2), where, in respect of the area of a Municipal Corporation or, as the case may be, a Municipal Council, the Tree Authority is not constituted or is not able to function for any reason whatsoever, the Municipal Commissioner of such Municipal Corporation or, the Chief Officer of such Municipal Council, shall act as the Tree Authority and shall exercise all the powers and discharge all the duties of a Tree Authority in such area, till such Authority is duly constituted or is able to function :

Provided that, every decision taken by the Municipal Commissioner or the Chief Officer under this section, shall be placed before the general body of such Municipal Corporation or, as the case may be, the Municipal Council, in its immediately next meeting held after such decision. ”.



The Maharashtra (Urban Areas) Preservation of Trees Act, 1975

Act 44 of 1975

Keyword(s):

Preservation of Trees, Relevant Act, to Fell a Tree, Tree, Tree Officer, Urban Area, Urban Local Authority

Amendments appended: 10 of 2010, 6 of 2012, 15 of 2015, 13 of 2017

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महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ३, अंक १०]

सोमवार, जानेवारी १६, २०१७/पौष २६, शके १९३८

[पृष्ठे ३ किंमत : रुपये २७.००

असाधारण क्रमांक १८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2016 (Mah. Act No. XIII of 2017), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

PRAKASH H. MALI,
Principal Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XIII OF 2017.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 16th January 2017).

An Act further to amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975.

Mah.
XLIV of
1975.

WHEREAS it is expedient further to amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes hereinafter appearing; it is hereby enacted in the Sixty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2016. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

(१)

Amendment of
section 4 of
Mah. XLIV of
1975.

2. In section 4 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 (hereinafter referred to as “ the principal Act ”), in sub-section (1),—

Mah.
XLIV of
1975.

(a) for the words “ every month ” the words “ every fortnight ” shall be substituted ;

(b) for the words “ forty-five days ” the words “ twenty-one days ” shall be substituted.

Amendment of
section 8 of
Mah. XLIV of
1975.

3. In section 8 of the principal Act,—

(a) in sub-section (2), for the words “ Tree Authority ” the words “ Tree Officer ” shall be substituted ;

(b) in sub-section (3),—

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

“(a) On receipt of such application, the Tree Officer shall,—

(i) give public notice by advertising it in at least one local newspaper ;

(ii) affix such notice on the conspicuous part of the tree that is to be felled ;

(iii) personally inspect the tree; and

(iv) hold an inquiry.

The Tree Officer shall, after expiry of the period of submission of objections and suggestions which shall not be less than seven days, submit his report alongwith objections or suggestions, if any, received to the Tree Authority or an officer mentioned in sub-section (6), as the case may be :

Provided that, the Tree Officer shall submit his report within a period of twelve days from the date of receipt of the application :

Provided further that, no personal inspection of the trees by the Tree Officer shall be required, if the applicant submits images and details of the trees to be felled, by using Information Technology enabled system developed by the urban local authority which suffices the requirement of submission of report by the Tree Officer :

Provided also that, no such permission shall be refused if, in the opinion of the Tree Authority or the Officer, as the case may be, the tree is dead, or diseased or windfallen, or it constitutes a danger to life or property, or obstructs traffic; and if any objection is received against such permission, the matter shall be placed before the Tree Authority or the Officer, as the case may be, for reconsideration, and a decision shall be taken within two weeks after giving a hearing to the person who has raised the objection.

(a-1) The Officer referred to in sub-section (6) or the Tree Authority, as the case may be, shall allow the application, with or without conditions or, may refuse it, within a period of forty-five days from the date of receipt of the application.”;

(ii) in clause (b), for the words “ six months ” the words “ three months ” shall be substituted ;

(c) in sub-section (4),—

(i) for the words “ If the Tree Authority fails to inform ” the words “ Subject to the provisions of sub-section (5), if the Tree Authority fails to inform ” shall be substituted ;

(ii) for the words “ sixty days ” the words “ forty-five days ” shall be substituted ;

(d) for sub-section (5), the following sub-section shall be substituted, namely :—

“(5) Where permission to fell a tree is granted or deemed to have been granted under sub-section (4), the applicant shall plant twice the number of trees to be felled of the same or other suitable local species on the same site and if required at other suitable places as decided by the Authority. The number of trees to be planted on the same site and that on other suitable place alongwith location of such suitable place shall be mentioned in the permission to be granted by the Authority. The trees shall be planted within fifteen days from the date the tree is felled, or such extended time as the Tree Officer may allow in this behalf :

Provided that such extended time granted shall not exceed fifteen days.”;

(e) after sub-section (5), the following sub-section shall be added, namely :—

“(6) Notwithstanding anything contained in this Act, if the number of trees proposed to be felled is twenty-five or less, in such cases all the functions and powers of the Tree Authority shall be exercised by the Municipal Commissioner of Municipal Corporation or the Chief Officer of Municipal Council or the Chief Executive Officer of the Authority as the case may be.”.

4. In section 10 of the principal Act, in sub-section (1), for the words “ one or more trees ” the words “ twice the number of trees ” shall be substituted.

Amendment of section 10 of Mah. XLIV of 1975.



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष ७, अंक १३]

शुक्रवार, जुलै १६, २०२१/आषाढ २५, शके १९४३

[पृष्ठे ६, किंमत : रुपये २७.००

असाधारण क्रमांक २८

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि
विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2021 (Maharashtra Act No. IX of 2021), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,
I/c. Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. IX OF 2021.

*(First published, after having received the assent of the Governor in the
"Maharashtra Government Gazette", on the 16th July 2021.)*

An Act further to amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975.

Mah. XLIV of 1975. Whereas it is expedient to amend the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-second Year of the Republic of the India as follows :—

Short title.	1. This Act may be called the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2021.	
Amendment of section 2 of Mah. XLIV of 1975.	2. In section 2 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 (hereinafter referred to as “the principal Act”),— (1) clause (1a) shall be re-numbered as clause (1aa); (2) before clause (1aa) as so re-numbered, the following clause shall be inserted, namely:— “(1a) “heritage tree” means a tree categorised as such by the Tree Authority, in accordance with the norms as may be notified by the Government;”.	Mah. XLIV of 1975.
Amendment of section 3 of Mah. XLIV of 1975.	3. In section 3 of the principal Act,— (1) before sub-section (1), the following sub-section shall be inserted, namely :— “(A-1) As soon as may be, after the commencement of the Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2021, the State Government shall constitute the Maharashtra State Tree Authority, by notification in the <i>Official Gazette</i> , consisting of officials not below the rank of Secretary to Government.”; (2) in sub-section (2), in the table, in entry 2, in column (2), for the words “The President of the Council” the words “The Chief Officer of the Council” shall be substituted ; (3) in sub-section (3), for the words “representatives of non-official organisations, who have special knowledge or practical experience in the field of planting and preservation of trees,” the words “experts from non-official organisations including retired Government Officials, with an experience in planting, preservation and conservation of trees, for minimum period as may be notified by the Government, from time to time,” shall be substituted.	Mah. IX of 2021.
Insertion of new section 6A in Mah. XLIV of 1975.	4. In Chapter IV of the principal Act, before section 7, the following section shall be inserted, namely :—	
Duties of Maharashtra State Tree Authority.	“6A. Notwithstanding anything contained in the relevant Act or in any other law for the time being in force, and subject to any special or general directions given by the State Government, the Maharashtra State Tree Authority shall be responsible for,— (i) monitoring the functioning of the Tree Authority ; (ii) protection and conservation of heritage trees across the State ; (iii) decide applications referred to it by the Tree Authority, regarding felling of more than two hundred trees of age five years or more ;	

(iv) decide applications referred to it by the Tree Authority, regarding felling of heritage trees ;

(v) any other functions related to protection and conservation of trees.”.

5. In section 7 of the principal Act,—

Amendment
of section 7 of
Mah. XLIV of
1975.

(1) in clause (b), after the words “every five years” the words “by using new technological means such as GIS based tree census or any other modern technology” shall be added ;

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

“ (i) planting number of trees of the same variety or any other local or native variety, in such number equal to the age of the tree being transplanted and carry out such transplantation under the expert guidance only ;

(j) ensuring that compensatory plantation is carried out and survival of trees, including the compensatory plantation, in all lands within the jurisdiction of the urban local authority ;

(k) ensuring utilisation of tree cess for conservation and preservation of trees ;

(l) carrying out any other activity as assigned by the Maharashtra State Tree Authority, from time to time ;

(m) deciding which tree is to be categorised as heritage tree, and enumerate heritage trees;

(n) ensuring that the land owned by the urban local authority or land owned by the Government is earmarked for the purpose of plantations and ensure such plantations shall be scientific in nature and should be carried out with an objective to preserve local species and improve green cover of the area, to the extent of not less than 33 per cent. ;

(o) ensuring pruning and maintenance of trees is carried out in a scientific manner under expert guidance, every year ;

(p) ensuring that the compensatory plantation for each of the naturally fallen tree is carried out by the urban local authority ;

(q) undertaking any other schemes or measures for achieving the objects of this Act.”.

Amendment
of section 8 of
Mah. XLIV of
1975.

6. In section 8 of the principal Act,—

(1) in sub-section (2), the following proviso shall be added, namely :—

“ Provided that, where the significant number of trees are proposed to be felled, the alternate design alongwith the number of trees required to be felled for respective design shall be submitted alongwith the application.”;

(2) in sub-section (3),—

(a) in clause (a),—

(i) in sub-clause (iii), the word “and” shall be deleted ;

(ii) after sub-clause (iv), the following sub-clauses shall be added, namely :—

“ (v) specifically mention in the advertisement, if the tree to be felled is a heritage tree ; and

(vi) determine the age of the tree being felled as per the criteria and method as may be notified by the Government.”;

(b) after clause (a-1), the following provisos shall be added, namely :—

“ Provided that, where more than two hundred trees of age five years or more are proposed to be felled, in such cases, the Tree Authority shall refer the matter to the Maharashtra State Tree Authority with its report and recommendations:

Provided further that, where the tree proposed to be felled is a heritage tree, in such cases, the Tree Authority or Tree Officer, as the case may be, shall refer the matter to the Maharashtra State Tree Authority with its report and recommendations:

Provided also that, the Tree Authority or Tree Officer, as the case may be, shall ensure that the development of land or any other project is not sub-divided in smaller parts so as to keep the number of trees to be felled below two hundred.”;

(3) in sub-section (4), the following proviso shall be added, namely :—

“Provided that, the provisions of this sub-section shall not be applicable in case of felling of a heritage tree.”;

(4) in sub-section (5),—

(a) sub-section (5) shall be re-numbered as clause (a);

(b) in clause (a), as so re-numbered, for the words “the applicant shall plant twice the number of trees to be felled” the words “applicant shall plant such number of trees equal to the estimated age of the tree being felled and such trees to be planted shall be of atleast six feet height,” shall be substituted;

(c) after clause (a), as so re-numbered, the following clause shall be added, namely :—

“(b) Tree Officer shall determine the age of the tree being felled as per the criteria and method as may be notified by the Government.”;

(5) after sub-section (5), the following sub-sections shall be inserted, namely :—

“(5A) The applicant and the Tree Authority or Tree Officer shall ensure that, compensatory plantation shall be carried out and the trees planted shall survive for a minimum period of seven years. It shall also be ensured that, the tree mortality during this period shall be compensated by planting equal number of new trees:

Provided that, in case it is not possible for applicant to do the compensatory plantation, the applicant shall deposit an amount not less than valuation of trees being felled. Such valuation shall be based on methodology as may be notified by the Government:

Provided further that, such amount deposited shall be utilized only for the purpose of compensatory plantation, its preservation and compensatory plantation in lieu of the tree mortality during this period.

(5B) (a) The Tree Authority shall refer the application received for felling of more than two hundred trees of age five years or more to the Maharashtra State Tree Authority.

(b) The Tree Authority or Tree Officer, as the case may be, shall refer the application to fell a heritage tree to the Maharashtra State Tree Authority.

(c) The Maharashtra State Tree Authority shall either allow the application referred to it under clauses (a) and (b), by the Tree Authority or Tree Officer, as the case may be, with or without conditions or may refuse it within a period of forty-five days from the date of receipt of the reference from the Tree Authority or Tree Officer, as the case may be.

(d) Where the Maharashtra State Tree Authority allows felling of trees, the Tree Authority if considers it necessary to review the decision of the Maharashtra State Tree Authority, it may within a period of fifteen days from the date of communication of the decision, request the Maharashtra State Tree Authority to reconsider the decision with reasons therefor. Such request shall be decided by the Maharashtra State Tree Authority within ten days thereafter.

(5C) New trees planted, *in lieu of* the permission to fell a tree granted under sub-section (5), shall be geo-tagged and monitored using latest technologies available.”.

7. In section 18 of the principal Act, after sub-section (2), the following sub-section shall be added, namely :—

Amendment
of section 18
of Mah.XLIV
of 1975.

“(3) Tree cess collected under the provisions of this section shall be utilised by the urban local authority in such manner as may be directed by the Government, from time to time.

(4) The State Government may, issue directions and determine different criteria for utilisation of cess, for different urban local authorities, considering the area of existing green cover and assessment of the need of the area for preservation and conservation of trees.”.

Amendment
of section 21
of Mah.XLIV
of 1975.

8. In section 21 of the principal Act, in sub-section (1), for the words “not less than one thousand rupees which may extend upto five thousand rupees” the words “an amount of valuation of tree, using methodology as may be notified by the Government but not more than one lakh rupees” shall be substituted.



महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष ८, अंक १६]

सोमवार, मार्च २१, २०२२/फाल्गुन ३०, शके १९४३

[पृष्ठे ४, किंमत : रुपये २७.००

असाधारण क्रमांक ३६

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Mumbai Municipal Corporation, Maharashtra Education and Employment Gaurantee (Cess) and Maharashtra (Urban Areas) protection and Preservation of Trees (Amendment) Act, 2022 (Mah. Act No. XXV of 2022), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,

I/c. Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XXV OF 2022.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 21st March 2022).

An Act further to amend the Mumbai Municipal Corporation Act, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate

III of action further to amend the Mumbai Municipal Corporation Act, the 1888.

(१)

Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes hereinafter appearing ; and, therefore, promulgated the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022 on the 2nd February 2022 ;

Mah. XXVII of 1962.
Mah. XLIV of 1975.
Mah. Ord. I of 2022.

AND WHEREAS, it is expedient to replace the said Ordinance, by an Act of the State Legislature ; it is hereby enacted in the Seventy-third Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2022.

(2) It shall be deemed to have come into force on the 2nd February 2022.

CHAPTER II

AMENDMENT TO THE MUMBAI MUNICIPAL CORPORATION ACT.

Amendment of section 140 of III of 1888.

2. In section 140 of the Mumbai Municipal Corporation Act,—

III of 1888.

(a) in sub-section (1), in clause (c), the proviso and *Explanation* shall be deleted and shall be deemed to have been deleted with effect from the 1st January 2022;

(b) after sub-section (1), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

“(1A) Notwithstanding anything contained in this section or any other provisions of the Act, from the 1st January 2022, the Corporation shall not levy any tax component of property tax specified in sub-section (1) of section 139A, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA EDUCATION AND EMPLOYMENT GUARANTEE (CESS) ACT, 1962.

Insertion of section 7A in Mah. XXVII of 1962.

3. After section 7 of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

Mah. XXVII of 1962.

“**7A.** Notwithstanding anything contained in section 4 or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the education cess specified in section 4, in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

Exemption of certain residential buildings or residential tenements from payment of tax.

CHAPTER IV

AMENDMENT TO THE MAHARASHTRA (URBAN AREAS)

PROTECTION AND PRESERVATION OF TREES ACT, 1975.

Mah. XLIV of 1975. **4.** In section 18 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, after sub-section (1B), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

Amendment of section 18 of Mah. XLIV of 1975.

“(1B-1) Notwithstanding anything contained in sub-sections (1) and (1A) or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the Tree Cess specified in sub-section (1), in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

CHAPTER V

MISCELLANEOUS.

Repeal of Mah. Ord. I of 2022 and saving.	5. (1) The Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022, is hereby repealed.	Mah. Ord. I of 2022.
	(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the Mumbai Municipal Corporation Act, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the relevant Acts, as amended by this Act.	III of 1888. Mah. XXVII of 1962. Mah. XLIV of 1975.