

Government of West Bengal
Department of Urban Development & Municipal Affairs
(Municipal Affairs Branch)
'Nagarayan', 6th floor,
DD-8, Sector – I, Salt Lake City, Kolkata – 700 064

No. 315/UDMA-15011(99)/18/2023-LS-MA SEC

Dated, Kolkata the 28th April, 2023

From: The Additional Secretary to the Govt. of West Bengal

To: The Commissioner, Asansol Municipal Corporation/ Bidhannagar Municipal Corporation/
Chandernagore Municipal Corporation/ Durgapur Municipal Corporation/
Siliguri Municipal Corporation.

Sub: Clarification on realization of property tax and imposition of penal provisions in case of contravention of provisions of mosquito prevention when the building is occupied by some occupiers, not by the owners.

Sir,

I am directed to refer to the discussion made in the meeting held on 27.04.2023 on control of vector borne disease in presence of municipal bodies and to convey you the following clarification on realization of property tax and imposition of penal provisions in case of contravention of provisions of mosquito prevention when the building is occupied by some occupiers, not by the owners in light of provisions of the West Bengal Municipal Corporation Act, 2006:

- (a) Property tax shall be determined in terms of section 108 of the West Bengal Municipal Corporation Act, 2006 on annual valuation of land and building. For the purpose of determination of property tax, in terms of aforesaid section, examination of status of sanction of relevant building plan is not mandated criteria.
- (b) On failure to recover any sum due on account of property tax on land or building from any person primarily liable, the Commissioner, in terms of section 136 of the West Bengal Municipal Corporation Act, 2006, may recover from the occupier of such land or building, by attachment of rent payable by such occupier. However, the occupier, from whom any sum is recovered, shall be entitled to be reimbursed by the person primarily liable for payment of such sum or deduct the amount so recovered from the amount of any rent becoming due from time to time from him to such person.

In terms of section 167 of the West Bengal Municipal Corporation Act, 2006, the Commissioner may cause to be served on such occupier a notice requiring him to pay to the Corporation any rent due or falling due from him in respect of the land or building to the extent necessary to satisfy the portion of the sum due from which he is liable to pay.

- (c) In terms of section 168 of the West Bengal Municipal Corporation Act, 2006, where any land or building is in occupation of any person, not being the owner or occupier of such land or building, the amount of any tax, fee or other money due under this Act and assessed on the annual value of such land or building, may be recovered from such person as if he were an occupier of such land or building.

It has also been specified in the 2nd proviso to section 168 of this Act, that the assessment or recovery made under this section shall not itself be deemed to confer upon such person any right or title as the lawful occupier of the land or the building as aforesaid.

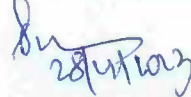
(d) In terms of section 169 of the West Bengal Municipal Corporation Act, 2006, if any money is due to the Corporation under this Act from the owner of any land or premises on account of property tax on lands and buildings or any other tax, expenses or charges recoverable under this Act, and if the owner of such land or premises is unknown or the ownership thereof is disputed, the Commissioner may published twice, at an interval of not less than two months, a notification of such money and of sale of such land or premises for realisation thereof of the money and after the expiry of not less than one month from the date of last publication of such notification, may, unless the money is paid, sell such land or premises by public auction to the highest bidder, who shall deposit, at the time of sale, twenty-five percent of the purchase money, and the balance thereof within thirty days of the date of such sale. Such notification shall be published in the Official Gazette and in local newspapers and by displaying on the land or the premises concerned.

After deducting the money due to the Corporation as aforesaid, the surplus sale proceeds, if any, shall be credited to the General Account of the Municipal Fund and may be paid, on demand, to any person who establishes his right thereto to the satisfaction of the Commissioner or a court of competent jurisdiction.

(e) In terms of sub-section (9) of section 243 of the West Bengal Municipal Corporation Act, 2006, if the owner or occupier or any person having control on whom the notice under sub- section (1) of this section on prevention of mosquito breeding, is served on, fails or refuses to take the measures or to adopt the method of treatment, penal action can be taken by the municipal corporation by way of levying administrative charges or special cleansing charges under section 106 in the manner specified therein and shall also be liable to penalty which shall not be less than rupees one thousand but which may extend to rupees one lakh only. Any unpaid sum under section 106 shall be recoverable from the person concerned as an arrear tax under the Act.

Thus it amply clear, that primarily the owner(s) or the occupier(s) whether authorized or unauthorized, of a land or building are liable to comply with the legal provisions mentioned above and this does not confer the occupier of land or building, any title right to the property concerned.

Yours faithfully,



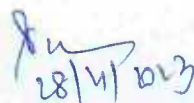
Additional Secretary

No. 315/1(5)/ UDMA-15011(99)/18/2023-LS-MA SEC

Dated, Kolkata the 28th April, 2023

Copy forwarded for information to the:-

1. Director, State Urban Development Agency.
2. Director of Local Bodies, West Bengal.
3. Additional Secretary (J. Chaudhuri), UD & MA Department.
4. P.S. to Hon'ble Minister-in-Charge, UD & MA Department.
5. Sr. P.S. to the Principal Secretary, UD & MA Department.



Additional Secretary