

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. 335(121)/UDMA-15011(99)/18/2023-LS-MA SEC

Dated, Kolkata the 4th May, 2023

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

To: The Chairman/ Chairperson, Board of Administrators/ Administrator,

_____ Municipality/ NAA.

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 Act, 1993:

- (a) Property tax shall be determined in terms of section 96 of the West Bengal Municipal Act, 1993 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) For the purposes of recovery of any property tax, the Chairman, in terms of section 161 of the West Bengal Municipal Act, 1993, may cause to be served on any occupier a notice requiring him to deposit in the Municipal Fund any rent due or falling due from him in respect of the land or the building to the extent necessary to satisfy the sum due on account of property tax in respect of such land or building and such notice shall operate as an attachment of rent as aforesaid unless the sum due shall have been paid and satisfied, and the occupier shall be entitled to credit in the account with the person to whom such rent is due, any sum paid by him to the Municipality in pursuance of such notice.
- (c) In terms of section 162 of the West Bengal Municipal Act, 1993, where any land or building is in the occupation of any person not being the owner or occupier of such land or building, the amount of any tax, toll, fee, rate 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 sub-section (2) of section 162 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.

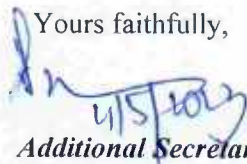
(d) In terms of section 163 of the West Bengal Municipal Act, 1993, if any money is due under this Act from the owner of any land or premises on account of property tax or any other tax, expenses or charges recoverable under this Act, and if the owner of such land or premises is unknown or the ownership thereof is disputed, the Chairman may publish twice, at an interval of not less than two months, a notification of such dues and of sale of such land or premises for realization thereof and after the expiry of not less than one month from the date of last publication of the notification, unless the amount recoverable is paid, may sell such land or premises by public auction to the highest bidder, who shall deposit, at the time of sale, twenty-five per cent of the purchase money, and the balance thereof within thirty days of the date of 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 amount due to the Municipality as aforesaid, the surplus sale proceeds, if any, shall be credited to the Municipal Fund and may be paid, on demand, to any person who establishes his right thereto to the satisfaction of the Chairman or a court of competent jurisdiction.

(e) In terms of sub-section (10) of section 333 of the West Bengal Municipal Act, 1993, if any person 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 adopt the method of treatment, specified in such notice within the time specified therein, the Chairman himself or any officer duly authorized by him may take such measures or adopt such treatment, specified in such notice within the time specified therein, and recover the cost of doing so from the owner or the occupier of the premises, as the case may be, by way of levying charges under section 95 or special conservancy charges under section 95B in the manner specified therein.

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

Dated, Kolkata the 4th May, 2023

No. 335/1(5)/ UDMA-15011(99)/18/2023-LS-MA SEC

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