


**The**  
**Kolkata**  **Gazette**

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*Extraordinary*  
Published by Authority

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THURSDAY, JUNE 8, 2023

[SAKA 1945

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**Urban Development & Municipal Affairs Department**  
**(Municipal Affairs Branch)**  
**'NAGARAYAN'**  
**DF- 8, Sec. - I, Salt Lake, Kolkata - 700064**

**NOTIFICATION**

No. 441/UDMA-15011(17)/6/2022-LS-MA SEC

Dated, Kolkata, the 8<sup>th</sup> day of June, 2023

In exercise of the powers conferred by sub-section (2) of section (1) of the Kolkata Municipal Corporation (Amendment) Act, 2022 (West Ben. Act XXII of 2022) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint **the 9<sup>th</sup> day of June, 2023** as the date on which the remaining provisions of the said Act shall come into force.

By order of the Governor,

S. DAS

*Additional Secretary to the Government of West Bengal*

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WEDNESDAY, MAY 31, 2023

[SAKA 1945

PART III—Acts of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL**

**LAW DEPARTMENT**

**Legislative**

**NOTIFICATION**

No. 521-L.—31st May, 2023.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

**West Bengal Act XXII of 2022**  
**THE KOLKATA MUNICIPAL CORPORATION**  
**(AMENDMENT) ACT, 2022.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 31st May, 2023.]

*An Act to amend the Kolkata Municipal Corporation Act, 1980.*

WHEREAS it is expedient to amend the Kolkata Municipal Corporation Act, 1980, for the purposes and in the manner hereinafter appearing;

West Ben. Act  
LIX of 1980.

It is hereby enacted in the Seventy-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and  
commencement.

1. (1) This Act may be called the Kolkata Municipal Corporation (Amendment) Act, 2022.

*The Kolkata Municipal Corporation  
(Amendment) Act, 2022.*

(Sections 2 – 5.)

(2) This section shall come into force at once; and the remaining sections shall come into force and shall be deemed to have come into force on such date or dates as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of  
section 174 of  
West Ben. Act  
LIX of 1980.

2. In sub-section (1) of section 174 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act),—

(1) to clause (c), the following proviso shall be added:—

“Provided that Municipal Valuation Committee may also categorise different streets or stretches of different streets, *Mouzas*, localities, colonies situated within any ward for the purpose of Unit Area Based Assessment.”;

(2) in clause (j), for the word “thereof”, the words “of such blocks or streets or stretches of different streets, *Mouzas*, localities, colonies situated within any ward” shall be substituted;

(3) in clause (k), for the words “categorisation of such blocks”, the words “categorisation of such blocks or streets or stretches of different streets, *Mouzas*, localities, colonies situated within any ward” shall be substituted.

Amendment of  
section 179.

3. For clause (d) of sub-section (2) of section 179 of the principal Act, the following clause shall be substituted:—

“(d) notwithstanding anything contained in this Act or any judgement, decree or order to the contrary, the annual valuation of such land or building—

(i) may be revised at any time not beyond six years from the date of expiration of each such period and such valuation shall take effect from the beginning of the quarter from which the annual valuation could have been revised;

(ii) where it had already been made or revised beyond such period the same including realisation of property tax on the basis thereof shall be deemed to be valid and any outstanding property tax on such revision shall be recoverable.”.

Amendment of  
section 180.

4. In section 180 of the principal Act,—

(a) in sub-section (1), the words, figure and brackets “sub-section (2) of” shall be omitted;

(b) to sub-section (2), the following proviso shall be added:—

“Provided that such revision of annual valuation of any land or building shall ordinarily be made within six years from the date of occurrence of any of the above circumstances, but such period shall not apply where the owner or the person liable to pay property tax fails to submit return under section 182 or suppresses the occurrence of any such circumstances.”.

Amendment of  
section 182.

5. In section 182 of the principal Act, for the word and figures “section 184”, the words, figures and brackets “section 184 and such revision shall take effect in accordance with sub-section (3) of section 180” shall be substituted.

*The Kolkata Municipal Corporation  
(Amendment) Act, 2022.*

(Sections 6 – 10.)

Amendment of  
section 182A.

6. In sub-section (1) of section 182A of the principal Act,—

(a) to clause (a), the following provisos shall be added:—

“Provided that in case of non-filing of return of self-assessment, notwithstanding anything contained in sections 171, 179, 180, 232A and 232B, till the fresh valuation is made after final publication of the scheme, existing tax as mentioned in this sub-section may be increased every year, on and from the date of final publication of the scheme, by such percentage not exceeding five *per cent.*, as may be decided by the Corporation and such owner or occupier or person liable to pay the property tax, as the case may be, shall continue to pay the same which will be subject to adjustment after fresh valuation under the scheme:

Provided further that if any change in nature of occupancy or nature of use or any addition or alteration or any other circumstance of revision as specified in sub-section (2) of section 180 occurs prior to final publication of the scheme then the Corporation may amend the assessment and consequential tax as mentioned in the foregoing proviso.”;

(b) in clause (c), the word “annual” shall be omitted.

Amendment of  
section 183.

7. After sub-section (7) of section 183 of the principal Act, the following sub-section shall be inserted:—

“(8) Notwithstanding anything contained in this Act, Municipal Commissioner on his own may record such transfer in a book and also in the Municipal Assessment Book subject to realisation of processing fee as applicable and payment of arrears of tax and dues to the Corporation thereof on account of the transferor or the predecessor-in-interest of the property.”.

Amendment of  
section 184.

8. In section 184 of the principal Act, the brackets and figure “(1)” shall be omitted.

Amendment of  
section 185.

9. In section 185 of the principal Act,—

(1) in clause (d),—

(a) for the words “non-filing of a return”, the words, figures and letter “non-filing of the return under section 182A” shall be substituted;

(b) for the words “wilful suppression of facts”, the words, figures and letter “wilful suppression of facts in the return under section 182A” shall be substituted;

(2) after clause (d), the following explanation shall be inserted:—

*Explanation.*— For avoidance of doubt, the expression “thirty *per cent.* of the difference in property tax arising from, giving wrong information or wilful suppression of facts” it is clarified that in case of wrong information and wilful suppression of facts in the return of self-assessment, if property tax, subject to provision contained in section 171A, comes to rupees one thousand in place of actual property tax amounting to rupees one thousand two hundred (had wrong information not been given and/or the facts had not been wilfully suppressed) on the basis of fresh valuation made after final publication of the scheme, a penalty at the rate of thirty *per cent.*, shall be imposed on rupees two hundred.’

Amendment of  
section 186.

10. In section 186 of the principal Act, for the word and figures “section 184”, the words and figures “section 184 or section 185” shall be substituted.

*The Kolkata Municipal Corporation  
(Amendment) Act, 2022.  
(Sections 11 – 16.)*

Amendment of section 187.

**11.** In section 187 of the principal Act,—

- (1) in sub-section (1), for the words “entered in the assessment list”, the words “determined by Corporation under this chapter” shall be substituted;
- (2) in sub-section (3), for the words “any entry in the assessment list”, the words “annual valuation determined under this chapter” shall be substituted.

Amendment of section 188.

**12.** In sub-section (2) of section 188 of the principal Act, for the word and figures “section 184”, the words and figures “section 184 or section 185” shall be substituted.

Amendment of section 196.

**13.** In sub-section (2) of section 196 of the principal Act, for the words “Corporation may decide to the person liable for payment of the property tax”, the words “Corporation may decide to the person liable for payment of the property tax and shall also be published in the website of the Kolkata Municipal Corporation” shall be substituted.

Substitution of new section for section 199.

**14.** For section 199 of the principal Act, the following section shall be substituted:—

“Certificate of enlistment for profession, trade and calling.

199. (1) Every person engaged or intending to be engaged in any profession, trade or calling, in Kolkata as categorized in Schedule IV, either by himself or by an authorized agent or representative, shall obtain a Certificate of Enlistment for such period and on payment of such fees as may be determined by the Corporation and as may be specified in the form of Guidelines issued by the State Government or get the Certificate of Enlistment renewed, on or before the expiry of the validity period thereof, from the Municipal Commissioner or, in his absence, from the official authorized by the Municipal Commissioner upon presentation of an application together with such application fee, at such rates, not exceeding rupees two thousand and five hundred *per annum*, as may be determined by the Corporation under sub-section (3) of section 131 and also the documents as may be determined and specified by the State Government in the Guidelines that may be posted in web portal:

Provided that such enlistment or renewal thereof shall not absolve such person from any liability to take out any license under this Act or any other law for the time being in force.

(2) The Municipal Commissioner or an official authorized by him, shall, on receipt of the application under sub-section (1), grant him such Certificate of Enlistment, if the application is in order and upon payment of fees under sub-section (3) of section 131 or shall reject the application, if it is not in order.”.

Amendment of section 203.

**15.** In section 203 of the principal Act,—

- (1) in the marginal note, for the words “License for the purpose of advertisement”, the words “License for use of site for purpose of advertisement” shall be substituted;
- (2) clause (f) of sub-section (9) shall be omitted.

Amendment of section 215.

**16.** In section 215 of the principal Act,—

- (1) in sub-section (3), the words “or paid in advance self-assessment within the rebate period of first quarter” shall be omitted;
- (2) after sub-section (3), the following sub-section shall be inserted:—  
“(4) Notwithstanding anything contained in this section, the Corporation may, by resolution, allow additional rebate on property tax if payment is made through online on or before the date determined under sub-section (1).”.

*The Kolkata Municipal Corporation  
(Amendment) Act, 2022.*

(Sections 17 – 25.)

Insertion of new  
section 232B  
after section  
232A.

17. After section 232A of the principal Act, the following section shall be inserted:—

“Certain provisions applicable prior to publication of the Scheme shall continue to be in force.

232B. Notwithstanding anything contained in this Act, the provision of sub-sections (1), (2), (3), (4), (8) and (9) of section 171, sub-section (1) of section 174 and sections 175, 179, 180, 182A and 185 which were in force immediately prior to the commencement of the Kolkata Municipal Corporation (Amendment) Act, 2006, and sub-section (3) of section 174 shall continue to be enforceable in respect of any action as to be taken for the purpose of assessment of annual valuation and levying of property tax or any step relating thereto for any period prior to publication or enforcement of the Scheme under sub-section (1) of section 174 *read* with clause (a) of sub-section (2) of section 179 of this Act as amended by the Kolkata Municipal Corporation (Amendment) Act, 2006.”

West Ben. Act  
XXII of 2006.

Amendment of  
section 391.

18. In sub-section (5) of section 391 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of  
section 393A.

19. After sub-section (4) of section 393A of the principal Act, the following sub-section shall be inserted:—

“(5) All the applications in this section shall be accompanied by the applications of all the relevant No Objection Certificate issuing authorities other than the Kolkata Municipal Corporation and the modalities for submission of online application forms together with fee under this section shall be such as may be prescribed.”

Amendment of  
section 395.

20. In sub-section (1) of section 395 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of  
section 396.

21. In sub-section (4) of section 396 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of  
section 397.

22. In section 397 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of  
section 398.

23. In section 398 of the principal Act,—

(1) in sub-section (1), for the figures “393”, the figures and letter “393, 393A” shall be substituted;

(2) in sub-section (3), for the figures “393”, the figures and letter “393, 393A” shall be substituted;

(3) after sub-section (4), the following sub-section shall be inserted:—

“(5) No notice of commencement for erection of building as specified in sub-section (4) is necessary for erection of building dealt with under section 393A of this Act. However notice at plinth level is mandatory under this sub-section.”

Amendment of  
section 402.

24. In sub-section (1) of section 402 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

Amendment of  
section 403.

25. In sub-section (1) of section 403 of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

*The Kolkata Municipal Corporation  
(Amendment) Act, 2022.*

*(Sections 26, 27.)*

Amendment of  
section 412A.

26. To clause (v) of section 412A of the principal Act, the following provisos shall be added:—

“Provided that the Municipal Commissioner may, if satisfied that it is expedient so to do to secure the safety of the occupiers of the dilapidated building, by order direct the occupiers thereof, immediately to vacate the premises and that they will have right to erect temporary structure in the said premises for rehabilitation after demolition of the dilapidated building prior to the commencement of development work which the landlord or the occupiers, as the case may be, has to carry out immediately:

Provided further that if the occupiers of the dilapidated building shift somewhere else to facilitate the process of development work, they will be provided the certificate of occupancy under supervision of the Corporation.”.

Amendment of  
section 619A.

27. In sub-section (1) of section 619A of the principal Act, for the figures “393”, the figures and letter “393, 393A” shall be substituted.

By order of the Governor,

PRADIP KUMAR PANJA,  
*Pr. Secy. to the Govt. of West Bengal,  
Law Department.*