

GOVERNMENT OF WEST BENGAL
DEPARTMENT OF URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS
NAGARAYAN, 6TH FLOOR,
DF-8, SECTOR-I, SALT LAKE, KOLKATA- 700 064

NOTIFICATION

No. 526/MA/O/C-4/1M-31/2015 (Pt. – V) Dated, Kolkata, the 20th May, 2022

In exercise of the power conferred by sub-section (2) of section 95 of the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993) (hereinafter referred to as the said Act), the State Government hereby declares the intention to prescribe the scale as described in the following tables at which the Board of Councillors of any Municipality or Notified Area Authority may impose service charges for effecting the mutation of holdings in terms of provisions of section 113 and /or Section 114 of the said Act.

The notification shall be taken into consideration after thirty days on and from the date of issuance of the same and any objection or suggestion with respect thereto which may be received by the undersigned within the period as aforesaid shall be duly considered: -

Table - 1

1. In case of transfer of land or building by ***inheritance or testamentary succession***, the fee may be charged by the Municipality at the following rate: -

Nature of land or building	Annual Value (AV) of the land or building	Category of the Municipality / NAA	Rate of service charges	Category of the Municipality	Rate of service charges
Residential	Upto Rs.5000.00	A/B/C	15% of AV	D/E	10% of AV
Non-residential	Upto Rs.5000.00	A/B/C	30% of AV	D/E	20% of AV
Residential	More than Rs.5000.00	A/B/C	20% of AV	D/E	15% of AV
Non-residential	More than Rs.5000.00	A/B/C	40% of AV	D/E	30% of AV



Table - 2

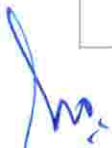
2. In case of transfer of land or building by **gift within the family members**, the service charges may be levied by the Municipality/NAA at the following rate: -

Nature of land or building	Category of the Municipality/NAA	Rate of service charges	Category of the Municipality	Rate of service charges
Residential	A/B/C	0.25 % of the Market Value of the land or building as determined by the Registration Department	D/E	0.20 % of the Market Value of the land or building as determined by the Registration Department
Non-residential	A/B/C	0.50 % of the Market Value of the land or building as determined by the Registration Department	D/E	0.40 % of the Market Value of the land or building as determined by the Registration Department

Table - 3

3. For all other transfer of lands or buildings by **sale or otherwise like lease, gift outside the family** etc. in the Municipal area, the service charges may be levied by the Municipality/NAA in the following rates:

Nature of land or building	Category of the Municipality/NAA	Rate of service charges	Category of the Municipality/NAA	Rate of service charges
Residential	A/B/C	0.50 % of the Market Value of the land or building as determined by the Registration Department	D/E	0.40 % of the Market Value of the land or building as determined by the Registration Department
Non-residential	A/B/C	1.00 % of the Market Value of the land or building as determined by the Registration Department	D/E	0.80 % of the Market Value of the land or building as determined by the Registration Department

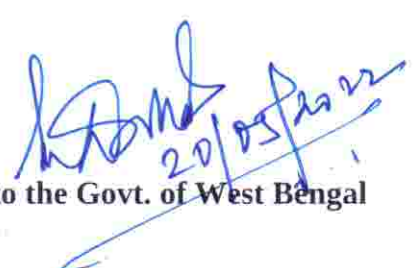


4. Notwithstanding anything contained in the relevant Act and Rules , following lands and buildings shall be exempted from the levying of service charges for mutation of holdings -

- a. Holdings the annual valuation of which does not exceed five hundred rupees (Rs.500.00) and the buildings in slum areas ;or
- b. Buildings / residential flats constructed for the economically weaker sections under different programmes by the Government;
- c. The apartments in the housing projects constructed for Economically weaker sections and people of Low-Income Group; or
- d. Buildings exclusively used for the purpose of public worship; or
- e. lands or buildings exclusively used for the public burial or as burning ground, or any other place used for the disposal of the corpses ;or
- f. open spaces, including parade grounds, which are the properties of Government ;or
- g. Social Welfare Homes, Shelters for Homeless run by the State Government or by any Urban Local Body ;or
- h. Any Government, or Government sponsored, school or college which is serving the cause of education without generating any surplus funds, or without being run on commercial lines; or
- i. Any holding which is exclusively used for public charity or philanthropic purposes or for the purpose of medical relief to, or education of, the poor free of charge; or
- j. All buildings of Government or Statutory Authority or Autonomous bodies;

5. (a) In case of change of nature of tenement exempted under the provisions of Para (4) above into that of the tenement within the ambit of payment fees under Para (1) or Para (2) or Para (3), such change may be made only after payment of such service charges as may be applicable under this Notification.

(b) In the case of residential buildings where separate tenements have been created either by inheritance or otherwise, each of the tenements shall be treated as residential apartment for the purpose;


20/05/2022
Special Secretary to the Govt. of West Bengal

No. 526/1(125)/MA/O/C-4/1M-31/2015 (Pt. – V)

Dated, Kolkata, the 20th May, 2022

Copy, forwarded for information to :-

1. Chairman/ Chairperson, _____ Municipality/ NAA .
2. Member Secretary, West Bengal Valuation Board.
3. State EoDB Cell.
4. P.S. to the Minister-in-Charge, UD & MA Department, Government of West Bengal.
5. Sr. P.S. to Principal Secretary, UD & MA Department, Government of West Bengal.
6. Guard file of Law & Statutory Wing.

Special Secretary