

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

**NOTIFICATION**

No. 782/MA/O/C-4/1M-31/2015 (Pt. – V)

Dated, Kolkata, the 25th July 2022

In exercise of the power conferred by sub-section (2) of section 107 of the West Bengal Municipal Corporation Act, 2006 (West Ben. Act XXXIX of 2006 ) (hereinafter referred to as the said Act), the State Government, after previous publication issued under this Department's Notification No. 527/MA/O/C-4/1M-31/2015 (Pt. – V), dated Kolkata, the 20<sup>th</sup> May, 2022, hereby prescribes the scale, as described in the following tables, at which the Board of Councilors of any Municipal Corporation may impose service charges for effecting the mutation of holdings in terms of the provisions of section 127 or section 128 or Section 131 of the said Act:

**Table - 1**

1. In case of transfer of land or building by *inheritance or testamentary succession*, the service charges may be levied by the Corporation at the following rate: -

Nature of land or building	Annual Value (AV) of the land or building	Rate of service charges
Residential	Upto Rs.5000.00	15% of AV
Non-Residential	Upto Rs.5000.00	30% of AV
Residential	More than Rs.5000.00	20% of AV
Non-Residential	More than Rs.5000.00	40% 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 Corporation at the following rate: -

Nature of land or building	Rate of service charges
Residential	0.25 % of the Market Value of the land or building as determined by the Registration Department as per the registered instrument
Non-Residential	0.50 % of the Market Value of the land or building as determined by the Registration Department as per the registered instrument

**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 Corporation area, the service charges may be levied by the Corporation in the following rates:

Nature of land or building	Rate of service charges
Residential	0.50 % of the Market Value of the land or building as determined by the Registration Department as per the registered instrument
Non-Residential	1.00 % of the Market Value of the land or building as determined by the Registration Department as per the registered instrument

4. In case of Partition Deed, amalgamation of holdings through mutation and mutation of a holding by dint of the Development Agreement with the landowner, the service charges may be levied by the Corporation in the following rates:

Sl. No.	Description	Rate of service charges
1.	Partition Deed	The service charge of mutation of holding by the Municipal Corporation shall be 0.1% of the proportionate share of the market value of the whole property as determined by the Registration Department in the registered instrument.
2.	Amalgamation of holdings through mutation	The service charges shall be Rs.2000.00 (Rupees Two thousand) per cottah for Municipal Corporations.



3.	Mutation of a holding by dint of the Development Agreement with the landowner	The service charges shall be Rs.20.00 (Rupees Twenty) per sq.ft. of built-up area for residential building and Rs.30.00 (Rupees Thirty ) per sq.ft. of built-up area for non-residential building for the Municipal Corporations.
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5. 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;

6. (a) In case of change of nature of tenement exempted under the provisions of Para (5) above into that of the tenement within the ambit of payment of fees under Para (1) or Para (2) or Para (3) or Para (4), 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;



7. The Municipal Corporation will not levy any other charges in addition to the service charge as per scale prescribed above and mutation fee as per Rule 121 of the West Bengal Municipal (Finance & Accounting) Rules, 1999 for the purpose of mutation of property and transfer of title.

This Notification shall take effect from 1<sup>st</sup>.day of August, 2022.

Sd/-

**Special Secretary to the Govt. of West Bengal**

No. 782/1(8)/ MA/O/C-4/1M-31/2015 (Pt. – V)

Dated, Kolkata, the 25<sup>th</sup> July, 2022

Copy, forwarded for information and necessary action to :-

1. Commissioner, \_\_\_\_\_ Municipal Corporation (except KMC & HMC).
2. Sri Santanu Das, Addl. Secretary, UD&MA Department(MA-Statutory Cell).
3. Member Secretary, West Bengal Valuation Board.
4. State EoDB Cell, MSME&T Department.
5. P.S. to the Hon'ble Minister-in-Charge, UD & MA Department, Government of West Bengal.
6. Sr. P.S. to Principal Secretary, UD & MA Department, Government of West Bengal.
7. P.A. to Mayor, \_\_\_\_\_ Municipal Corporation.
8. Guard file of Law & Statutory Wing.

  
25/07/2022  
**Special Secretary**