

**Government of West Bengal**  
**Department of Urban Development & Municipal Affairs**  
"Nagarayan", DF-8, Sector-I, Salt Lake, Kolkata-700064

No.: 863 -T&CP

Dated, 22 May, 2023

From: Additional Secretary to the  
Government of West Bengal.

To : 1) Mayor/Commissioner .....Corporation

2) Chairman/ Executive Officer.....Municipality/NAA

**Sub. : Relaxation of Mandatory requirement of 'Registered Deed of Amalgamation' in the module of 'Mutation through Amalgamation' in e-Mutation system in certain cases.**

Sir /Madam,

Several Urban Local bodies have been reporting that citizens are facing problem to get mutation for amalgamated plots through online portal by complying with the requirement of uploading of registered deed of amalgamation, as they are not having such document.

The matter has been under the active consideration of the Govt. in the UD &MA Department and all statutory and legal provisions in this regard have been examined.

As per subsection 2 of section 108 of West Bengal Municipal Act, 1993;

"All lands or buildings, to the extent these are contiguous or are within the same cartilage or are on the same foundation and are owned by the same owner or co-owners as undivided property, shall be treated as one unit for the purpose of assessment under this Act."

Similar provision is also existing in the sub-section 2 of section 121 of the West Bengal Municipal Corporation Act, 2006.

Therefore, if the two adjacent plots are owned by the same owner or same co-owners as undivided property, the Act permits to treat the plots as a single unit of assessment.

In view of above, after careful consideration of the aforesaid legal provisions the Department has decided to discontinue the system of mandatory uploading of 'Registered Deed of Amalgamation' in the e-Mutation system for such cases of online mutation which are covered under subsection 2 of section 108 of West Bengal Municipal Act, 1993 or sub-section 2 of section 121 of the West Bengal Municipal Corporation Act, 2006 as the case may be.

However, Registered Deeds specifying the ownership of the plots have to be uploaded in such cases.

For all other cases of mutation through amalgamation, not covered under the provisions of Act as above, Registered Deed of Amalgamation shall be mandatory.

Necessary modifications will be done in the e-Mutation portal accordingly.

Yours faithfully,

*Chandra Motilal*

**Additional Secretary**

No.: 863/1(6)-T&CP

Dated 22nd May, 2023

Copy forwarded to :

1. Smt. Sujata Ghosh, Senior Special Secretary, UDMA Department
2. Sri Santanu Das, Additional Secretary, UDMA Department
3. Sri Sanjay Dassarma, Project5 Director, WTL
4. S.O, IT&e-Gov. Cell with the request to upload in the Departmental website.
5. Sri Atanu Sen, SSP, IT&e-Gov. Cell
6. P.S to Principal Secretary of this Department.

*GRD*  
*22/05/23*  
**DEBAPRIYA BISWAS**  
WBCS (Exe)  
Additional Secretary  
Deptt. of Urban Development  
&  
Municipal Affairs