

# WEST BENGAL VALUATION BOARD

(A STATUTORY BODY UNDER THE DEPTT. OF URBAN DEVELOPMENT & MUNICIPAL AFFAIRS)

GOVT. OF WEST BENGAL, 'POURA PRASHASAN BHAVAN' (2<sup>ND</sup> FLOOR)

DD1, SECTOR 1, SALT LAKE, KOLKATA-700064

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## NOTIFICATION

No. 87 /WBVB/1M-134/2009

Kolkata, the 16th June, 2022

*In exercise of the power conferred by Section 385H (8) of the West Bengal Municipal Act.1993, the Final recommendations of Valuation Committee, constituted under sub-section (3) of section 385H for the purpose of specifying the Base Unit Area Value and Values pertaining to the Multiplicative Factors, a draft scheme for determination of annual valuation of the properties under the jurisdiction of Nabadiganta Industrial Township Authority (NDITA) for the purpose of assessment and levy of property tax, is hereby published:-*

## DRAFT SCHEME

1. Whereas Nabadiganta Industrial Township Authority (NDITA) has been created by the West Bengal Municipal Act.1993 as per provision of Section 385A , solely for the purpose of providing civic services to the specified area under Nabadiganta Industrial Township Authority (NDITA).
2. Whereas the West Bengal Municipal Act.1993 empowers NDITA to levy property tax on land and buildings within NDITA.,and
3. Whereas as per provision of Section 385H(3) of the said Act, The West Bengal Valuation Board with the approval of the Government of West Bengal has formed a Valuation Committee (hereinafter referred as VC) vide notification no. 06/WBVB/1M-134/2009 dated 04.04.2017 to formulate a scheme for determination of annual valuation of a property for the purpose of assessment of property tax, by suggesting Base Unit Area Value (hereinafter referred as BUAV) for different areas and to recommend Multiplicative Factors for increasing or decreasing or for not increasing or decreasing the BUAVs for Covered spaces or lands comprising buildings or any vacant land within NDITA., and
4. Whereas such area wise Base Unit Area Values will ensure macro-level equity across different localities of NDITA and the multiplicative factors based on age, location, and usage for increasing or decreasing or for not increasing or decreasing the Base Unit Area Values (BUAV) to further ensure micro-level equity across different properties, and
5. Whereas the Valuation Committee has considered cost of land, revenue simulation etc. and
6. Whereas the Valuation Committee has categorised the blocks within the jurisdiction of NDITA into two types of Base Unit Area Value, and
7. Whereas the NDITA has accepted the Final Report of the Valuation Committee and has forwarded the same to the West Bengal Valuation Board for publication of the draft notification.
8. Now Therefore, in exercise of the power conferred under Section 385H(8) the draft Scheme is hereby published in the following manner:



**Table A: Base Unit Area Value for Different Areas in Nabadiganta Industrial Township Authority (NDITA):**

As per provision of section 385H(6) of the West Bengal Municipal Act, 1993 different base unit area values for different areas have been determined as follows:

*Category wise Base Unit Area Values (BUAVs) for each valuation block.*

<i>Sl. No</i>	<i>Name of the category</i>	<i>No. of Blocks existing in the category</i>	<i>Details of the Block</i>	<i>Base Unit Area Value in ₹ per Sq. ft./ p.a.</i>
01.	A	15	AN,AP,AQ,BN,BP,CM,CP,DM, DN.DP,EM,EN,EP,GM,GP,	27
02.	B	2	CN,GN	21

*Explanation – For the purpose of this Act, the expression 'base unit area value' means the uniform rate per square feet of any land comprising any building and any vacant land or covered space of building, or portion thereof, as the case may be.*

*Note: Boundary descriptions of different areas have been detailed and defined in Annexure A and also depicted in map in Annexure B.*

*DR*



	Description	Remarks	Factor Value
<b>1. AGE FACTOR</b>	(1) 10 years or less	Applicable for buildings/Covered Space	1.5
	(2) above 10 years		1.00
<b>Note -</b>			
1) Age of premises would be calculated from the Date of issuance of completion certificate.			
2) If different portions of a property under single assessee / Holding number fall under different categories owing to difference in age of construction, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.			
<b>2. LOCATION FACTOR</b>	(1) Road width up to 10 Metre	Applicable for 1. Covered Spaces/ all Buildings. 2. Vacant Land/ Land with under construction building / Land Comprising Building/s	1.00
	(2) Road width 11 Metres to 20 Metres		1.20
	(3) Road width 21 Metres to 25 Metres		1.40
	(4) Road width above 25 Metres		1.5
<b>Note:</b> By the term Road (and its corresponding width) means the road by the side of which the property is situated and If property is situated by the side of more than one road, the widest road shall be taken into consideration for selecting multiplicative factor..			

**Table B:**  
Multiplicative  
factors for  
Covered  
Spaces/Vacant  
Lands/Land  
Containing  
Buildings



**Note - .**

“Covered space” means “covered area” within the meaning as explained under Rule 2 of clause 19 of West Bengal Municipal Building Rules, 2007.

**Definition of covered area as per West Bengal Municipal Building Rules 2007:**

"covered area" means the ground area covered by building immediately above plinth level considering all the floors at all levels, but does not include the spaces exempted under these rules and the space covered by—

(a) garden, boundary, well and well structure, plant nursery, water pool, swimming pool (if not covered), platform round a tree, tank, fountain or bench,

(b) Drainage, culvert, conduit, septic tank or soak pit, (c) compound wall and gate, and area covered by chajja;.

**Continuation of Multiplicative factors( Table B)**

<b>USE FACTOR</b>	<i>IT &amp; ITES with own building</i>	1.Applicable for All Covered Spaces/All buildings 2. Vacant Land / Land with under construction buildings/Land Comprising Building/s .  <b>Note:</b> <b>Multiplicative Factors for rented use will be 1(one) extra in each case.</b>	4
	<i>Hotel</i>		7
	<i>Bank</i>		6
	<i>Educational Institute</i>		5
	<i>Medical Lab</i>		5
	<i>Factory</i>		4
	<i>Office</i>		6
	<i>Restaurant</i>		6
	<i>Shop</i>		3
	<i>Central and State Government Property</i>		1
	<i>Media, Press</i>		4
	<i>Entertainment, Multiplex</i>		7
	<i>Others</i>		1



**Note: If different portions of a property under single assessee / Holding number fall under different categories owing to difference in usage, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.**

*Explanation:*

*"Vacant Land" for the purpose of assessment of Property Tax shall mean any vacant land, vacant land with water body or any water body.*

*Land with under construction buildings will be treated as vacant land.*

*For "Land comprising buildings", the following principles shall be followed:*

*Property tax for the land comprising buildings shall be levied on the total covered area of the Building as well as on the entire surrounding vacant land.*

**7. MODE OF CALCULATION OF ANNUAL VALUE AND PROPERTY TAX ON THE ANNUAL VALUE OF VACANT LAND OR LAND COMPRISING BUILDING OR COVERED SPACE OF BUILDING OR PORTION THEREOF IN NDITA AREA (REF. SUB-SECTIONS 21, 22, 28 & 29 OF SECTION 385H OF THE WEST BENGAL MUNICIPAL ACT, 1993 (AS AMENDED):-**

*The Final Base Unit Area Value (BUAV) shall be arrived at by multiplying the product of all the Multiplicative Factors (MFs) applicable to any particular holding with the Base Unit Area Value as applicable. In case of vacant land Final BUAV to be arrived at by multiplying the BUAV by the multiplicative factor of location only*

*The Annual Value of such holding shall, thereafter, be determined by multiplying the applicable total area of such holding (in sq. ft.), by the Final Base Unit Area Value of such holding, as determined for that holding.*

*As per provision of section 385H (24), in case of any land comprising building or any vacant land or covered space of building or any portion thereof is subjected to different final base unit area values, the annual value of each such portion shall be computed separately, and the sum of such annual values shall be the annual value of such land comprising building or any vacant land or covered space of the building, or any portion thereof, as the case may be.*

*The Annual Values, as determined, shall be rounded-off to the nearest Rupees ten and shall be the Annual Value for the purpose of determination of property tax under the Act.*

*The quantum of property tax shall then be determined by applying the formula, as mentioned in Act*

*By*

*Tax Rates provided in sub-section 29 of the Section 385 H of the Act, ibid, is given in Table below*

**Table: C**

<i>Sl.No.</i>	<i>Annual Value of the Holding</i>	<i>Percentage of the Tax</i>
01.	<i>If the annual value of Land &amp; Land Buildings does not exceed Rs. 999/-</i>	<i>(Annual value/100 + 5)% of the annual value</i>
02.	<i>If the annual value of land with buildings exceed Rs. 999/-</i>	<i>(Annual value/1000 + 10) % of the annual value</i>

**The property tax shall not exceed 30% (Thirty Percent) of the annual value of land & buildings.**

a) *The Calculation of the annual property tax:*

**For Covered Spaces/Buildings:**

*BUAV (in Rupees per Sq. ft. per Annum shown in Table A) X Multiplicative Factors (Age X Location X Use) = Final BUAV*

*BUAV = Base Unit Area Value is to be taken from Table A*

*Values of Multiplicative Factors are to be taken from Table B*

*Annual Valuation= Final BUAV X Total Covered Spaces (in Sq. ft.)*

**Property Tax= Annual Valuation x applicable Percentage of tax stated in Table C (subject to maximum of 30% of Annual Value)**

b) *The Calculation of the annual property tax:*

**For Vacant Land:**

*BUAV (in Rupees per Sq. ft. per Annum shown in Table A) X Multiplicative Factor (Location Only) = Final BUAV*

*BUAV = Base Unit Area Value is to be taken from Table A*

*Values of Multiplicative Factors are to be taken from Table B*

*Annual Valuation= Final BUAV X Vacant Plot Area (in Sq. ft.)*

**Property Tax= Annual Valuation X applicable Percentage of tax stated in Table C (subject to maximum of 30% of Annual Value)**

*BR*



**i) Annual Valuation of Building:**

*BUAV (in Rupees per Sq. ft. per Annum shown in Table A) X Multiplicative Factors (Age X Location X Use) = Final BUAV*

*BUAV = Base Unit Area Value is to be taken from table A*

*Values of Multiplicative Factors are to be taken from Table B*

*Annual Valuation=Final BUAV X Total Covered Area of Buildings (in Sq. ft.)*

**ii) Annual Valuation of surrounding vacant land if any:**

*BUAV (in Rupees per Sq. ft. per Annum shown in Table A) X Multiplicative Factor (Location only) = Final BUAV*

*BUAV = Base Unit Area Value to be taken from table A*

*Values of Multiplicative Factors are to be taken from Table B*

*Annual Valuation= Final BUAV X surrounding vacant Land Area (in Sq. ft.)*

*Annual Valuation of Land comprising Building = i )Annual Valuation of Building+ ii )Annual Valuation of surrounding vacant Land)*

**Property Tax= Annual Valuation X applicable Percentage of tax stated in Table C(subject to maximum of 30% of Annual Value)**

Sample examples of three types of property i.e. a) Covered space b) Vacant Land c) Land Comprising Building, are shown in Annexure – D.

**A. Objections/ Suggestions as per provision of subsection 9 of Section 385H of the West Bengal Municipal Act. 1993:**

Any person may, whose interest is likely to be affected hereby, within sixty (60) days from the date of publication of this draft scheme under sub-section (9) of section 385H of the West Bengal Municipal Act, 1993 since Amended, submit his objections or suggestions, if any, in the manner as specified in Annexure – C, to the Chairman, Nabadiganta Industrial Township Authority (NDITA) at the Office of Nabadiganta Industrial Township Authority (NDITA) NabadigantaBhaban,GN-20, Street No. - 21, Nabadiganta Industrial Township, Kolkata - 700 091 Phone: +91-33-2357 0703, Fax : +91-33-2357 0747,E-mail : info@ndita.org, Website : www.ndita.org, during Office hours on working days for consideration of the Anomaly Review Committee constituted for NDITA.

*BY*  
Chairman

West Bengal Valuation Board

No. 87/1/WBVB/1M-134/2009

Kolkata, the 16th June , 2022

Copy forwarded to the Assistant Manager/Superintendent,  
Saraswati Press Ltd: with the request to arrange for publication of the notification in the Official Gazette immediately.

*16/6/22*  
Member Secretary

West Bengal Valuation Board

## Annexure – A

*Land values of different blocks / per decimal / per katha considering all commercial plots and Base Value per Sft.*

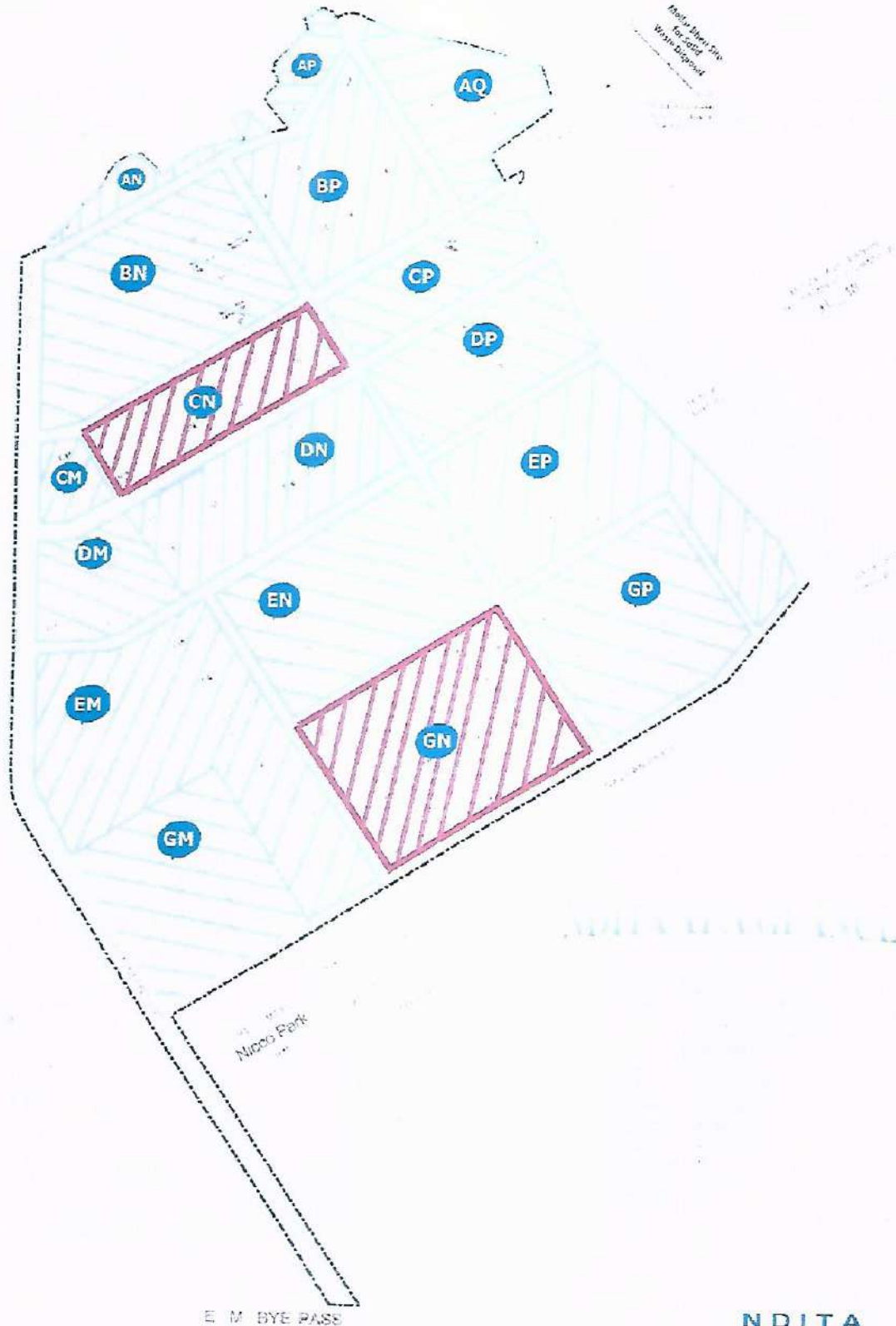
Block	Road width	For 1 decimal (in Rs.)	For 1 katha (in Rs.)	Base Value (in Rs.)/Sft.
CN	56' - 86'	54,54,545/-	90 lakhs	21
EP	49' - 86'	64,21,479/-	106 lakhs	27
GP	28'	61,00,405/-	100 lakhs	27
CP	26' - 56' - 86'	66,66,667/-	110 lakhs	27
BP	50' - 68'	66,66,667/-	110 lakhs	27
GM	68'	70,30,303/-	116 lakhs	27
AP	50'	66,66,667/-	110 lakhs	27
AQ	26' - 56'	63,33,333/- 66,66,667/-	104 lakhs 110 lakhs	27 27
EM	68' - 86'	70,30,303/-	116 lakhs	27
GN	38' - 68'	54,28,335/- 57,14,037/-	39 lakhs 94 lakhs	21 21
DM	86'	70,30,303/-	116 lakhs	27
EN	30' 56' - 86' 68'	62,00,587/- 65,26,933/-	102 lakhs 107 lakhs	27
DP	86'	70,30,303/-	116 lakhs	27
DN	30' 68' - 86'	63,79,568/- 67,15,345/-	105 lakhs 110 lakhs	27
AN	86'		110 lakhs	27
BN	68'	66,66,667/-	110 lakhs	27
CM	68'	66,66,667/-	110 lakhs	27



### Annexure – B

# NABADIGANTA INDUSTRIAL TOWNSHIP AUTHORITY

SECTOR - V, KOLKATA - 700 091



## Annexure –C

### FEEDBACK FORM

**Form Number:**

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*Feedback form for submission of Objections/Suggestions in response to the Draft Scheme for the purpose of assessment of property tax in Nabadiganta Industrial Township area, published by the West Bengal Valuation Board on Base Unit Area Values and values pertaining to Multiplicative Factors.*

To  
 The Chairman  
 Nabadiganta Industrial Township Authority  
 Nabadiganta Bhaban, GN-20, Street No. 21  
 Kolkata 700091

*Sub: Objections/Suggestions regarding Draft Scheme for Assessment of Property tax for Nabadiganta Industrial Township Authority published by the West Bengal Valuation Board vide Notification No.....  
 Dated.....*

Sir,

*In response to Draft Scheme published by the West Bengal Valuation Board, containing recommendation of the Valuation Committee for Base Unit Area Value(BAUV) for different areas under Nabadiganta Industrial Township Authority, and values pertaining to Multiplicative Factors, I hereby submit my Objections / Suggestions as append hereunder.*

**B. Details of the Respondent :**

1. Name :

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2. Address for communications :


3. Mobile No.....

4. E-mail id (if any).....

5. Assesse No. /Holding No.....



C. Specific Suggestions / Objections of the Respondent, submitted U/S 385H(9) of the West Bengal Municipal Act 1993 since amended for consideration of Anomaly Review Committee constituted for NDITA.

1. Objections/ Suggestions pertaining to Base Unit Area Value:

Name of Block	Road width	Base Unit Area Value as per Draft Scheme	Suggested Base Unit Area Value for the given area ( Rs /sft per annum

Rationale for suggestion in brief ( may attach extra sheet if required):

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2. Objections / Suggestions pertaining to Multiplicative Factors:

Age	Location	Use

3. Any other relevant suggestion :

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Date:

Place:

.....

Full Signature