



EAST DELHI MUNICIPAL CORPORATION
ASSESSMENT & COLLECTION DEPARTMENT (HQ)
419, FIE, GROUND FLOOR, UDYOG SADAN,
PATPARGANJ IND. AREA, DELHI-110092



NO. Tax/EDMC (HQ)/2021-22/ D- 1311

Dated : 16.12.2021

ORDER/NOTIFICATION

(General Amnesty Scheme, 2021-22)

Competent Authority has approved the launch of **General Amnesty Scheme, 2021-22** with a view to facilitate the taxpayers in all areas under jurisdiction of EDMC, except GRP properties. The Scheme shall be operational w.e.f. 16.12.2021 to 15.01.22 as per following details :

Period	Waiver of Interest	Waiver of Penalty
w.e.f.16.12.2021 to 15.01.2022	100%	100%

- i. In this General Amnesty Scheme, the property taxpayers, whose arrears of property tax are due/outstanding prior to 31.03.2004 under the old system (R.V. Method) and /or thereafter under Unit Area Method (UAM) i.e. from 2004-05 to 2021-22 may pay their property tax availing the benefits of the Scheme subject to lump sum payment of upto date principal amount of property tax, i.e. if their tax for any financial year is not paid or underpaid, they cannot avail the benefits of the scheme just by making payment for current financial year. Upto date clearance of dues is must to avail the benefits. In case, any taxpayer has already paid interest and penalty in any previous year, the same is not adjustable.
- ii. This General Amnesty Scheme will also cover the dishonoured cheque(s) including cases where bank account and property has been attached, subject to payment of upto date property tax. In case of dishonoured cheques, taxpayer will have to pay bank charges imposed by the bank and postal charges, if any. The amount already realized, even if it may be over and above principal amount of past period, will not be refunded or adjusted against future liability.
- iii. The taxpayer, whose case(s) are pending under litigation in any court(s) of Law, i.e. Municipal Taxation Tribunal/District Court/High Court/Supreme Court etc. and want to avail benefits of this scheme, will have to file an affidavit on Stamp Paper of Rs.10/- duly attested by Notary Public to this effect that he/she will withdraw his/her application from the court to avail the benefits of this scheme. The benefits of the General Amnesty Scheme will only be applicable in the litigation cases where the taxpayer deposits the payment of upto date principal amount of property tax as per prevailing applicable factors of MVC accepted by the Corporation.

- iv. While calculating principal amount exemptions U/s 114B & 123B(3) shall be available, however, 2% additional incentive shall be taken away as online filing of PTR has been made mandatory.
- v. If at any point of time, it is found that taxpayer has not deposited full amount of tax or has suppressed the facts willfully, the scheme shall not be applicable on such taxpayer(s).
- vi. The mode of payment for depositing the property tax will be Online. In exceptional cases (pending suo-moto assessment, ex-parte cases & arrears etc.), property tax payment can be collected through cheques/Demand Drafts/Bankers Cheques also. However, benefits of the scheme shall not be extended to the taxpayers until complete dues as per assessment on merit are deposited.
- vii. The taxpayer will have to deposit their property tax payment Online through website www.mcdonline.nic.in. In cases, where the demand has arisen due to arrears, ex parte assessment order passed prior to 31.03.2004 or Suo-moto assessment order passed under UAM from 01.04.2004 onwards are pending, an application shall be filed and diarized and taken up on the first come first serve basis for the purpose of assessment. However, for availing the benefit of the scheme, upto date due payment has to be finally made.

Accordingly, all the Jt.A&Cs/Dy.A&Cs are advised to circulate the above instructions to the officers/officials working under their control to ensure strict adherence and to provide necessary assistance/guidance to the tax payers, as and when required.

Hindi version shall follow.

B. Singh
14/11/14
(Dr. Brajesh Singh)
Addl. Commissioner/A&C

All Jt.A&Cs/Dy.A&Cs

Copy for information to :

1. Hon'ble Mayor, EDMC
2. Hon'ble Chairman, Standing Committee, EDMC
3. Hon'ble Leader of House, EDMC
4. Hon'ble Leader of Opposition, EDMC
5. Commissioner, EDMC
6. Addl.Cmr./A&C, EDMC
7. Municipal Secretary, EDMC
8. Director (P & I) with the request to publish a public note
9. Director(IT) with a request to take up the matter with NIC to make necessary changes in the portal as per the Scheme
10. A.O.(IT) for putting this order/notification on EDMC website
11. Guard file