

NORTH DELHI MUNICIPAL CORPORATION
ASSESSMENT & COLLECTION DEPARTMENT (HQ)
15TH FLOOR, E-1 Block, DR. SPM CIVIC CENTRE,
J.L.N. MARG NEW DELHI-110002.

No. A&C (HQ)/NDMC/2021-22/ 602

Dated:- 6-12-2021

OFFICE ORDER

Sub: Introducing of General Amnesty Scheme 2021-22 with waiver of interest & penalty on all types of properties falling under the jurisdiction of North DMC.

The Competent authority vide orders dated 03.12.2021 has been pleased to launch General Amnesty Scheme 2021-22 for all type of Properties **for waiver of interest and penalty** and an incentive of 15% to the taxpayers on payment of entire upto date property tax dues. The salient features of the scheme is as under:

Stages	Tax due upto 31 st March 2022.	Waiver on Principal Amount	Waiver on Interest	Waiver on Penalty
I	By 15 th Jan.,2022	15%	100%	100%
II	By 28 th Feb,2022	0%	75%	100%
III	By 31 st March, 2022	0%	50%	100%

The terms & conditions of the Amnesty Scheme 2021-22 is as follows:

(1). In this General Amnesty scheme now introduced, property tax payers whose arrear of property tax is pending prior to 31.03.2004 under the old system (R.V. method) and/or thereafter under UAM i.e. from 2004-05 to 2021-22 may pay their property tax availing the benefit of the General Amnesty Scheme 2021-22 subject to payment of up to date principal amount of property tax i.e. if their tax for any financial year is, if not paid or underpaid, they cannot avail the benefits of the scheme just for current financial year i.e. upto date clearance of dues is must to avail the benefit.

(2). This General Amnesty Scheme will also cover all the dishonoured cheque(s) including cases where bank account and property has been attached, subject to payment of up to 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.

(3). The taxpayer, whose case(s) are pending under litigation in any court(s) of law i.e. Municipal Tax 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 all the litigation cases where the taxpayer deposit the payment of upto date principal amount of property tax as per prevailing applicable factors of MVC accepted by the Corporation.

(4). While calculating principal amount exemptions u/s 114B & 123B(3) shall be available however 2% additional incentive shall be done away with from 30th November, 2021 as online filing of PTR has been made mandatory vide Circular No. Tax/A&C(HQ)/NDMC/2021-22/493 dated 18.10.2021.

(5). If at any point of time, it is found that taxpayer has not deposited right amount of tax or has suppressed the facts wilfully, the scheme shall not be applicable on such taxpayer(s).

(6). The mode of payment for depositing the property tax will be only through Online. In exceptional cases (Pending suo-motu assessment & ex-parte cases only), property tax payment can be collected through cheques/ Demand Drafts/Bankers Cheque also. However, such payment can only be received as on account payment against such cases. However, benefits of the scheme shall not be extended to the taxpayers until complete dues as per assessment on merit are deposited.

(7). The taxpayer will have to deposit their property tax payment ONLINE only through website www.mcdonline.nic.in. In cases, where the demand has arisen due to ex parte assessment order passed prior to 31.03.2004 or Suo-motu 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 done online.

(8). The scheme shall be applicable for all areas under the jurisdiction of North DMC except those covered in Amnesty Scheme launched vide office Circular bearing No. A&C(HQ)/NDMC/2021-22/528 dated 29.10.2021.

Above scheme shall be operational w.e.f. date of issuance of office orders till 31.03.2022.

Publicity of the Scheme :

Joint A&C/Dy.A&C of the Zones will make following arrangements for this scheme:

1. Wide publicity through print and electronic media be made.
2. Individual letters to the taxpayers against whom demand is outstanding as on 31/03/2022 be sent.
3. Letters to the Secretary/President of Group Housing Societies, RWAs/Market Associations of Industries, PHD Chambers, FICCI, Traders Associations be sent immediately.
4. Necessary arrangements be made in the offices A&C Department for facilitating the tax payers for collection of payment through Online payment gateways etc. No cash payment towards tax would be allowed.
5. Inspectors/field staff be directed to visit CGHS, RWAs, Market Associations, Trade Associations etc. to avail the benefits of the scheme and pay the tax.
6. Telephone Numbers of CSC (Common Service Centres) be displayed in all the zones for convenience of taxpayers.
7. All infrastructure issues, if any, (like computer, laptop, broadband connection, wifi, number of terminal etc.) are to be addressed immediately, so that the scheme can be rolled out smoothly.

Accordingly, all Jt.A&Cs are directed to circulate the above instructions to the officers/officials working under their control to ensure strict adherence to and to provide necessary assistance to the taxpayers, as and when required and follow the Covid appropriate behaviour, maintaining social distancing, wearing mask.

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06/12/21
Assessor & Collector/North DMC

All Joint A&Cs/Dy. A&Cs

Copy for information to:-

1. Hon'ble Mayor, North DMC
2. Hon'ble Chairman Standing Committee, North DMC
3. Hon'ble Leader of House, North DMC
4. Leader of Oppositions, North DMC
5. Chairman High Powered Property Tax Committee, North DMC
6. Chairman, Assurance Committee, North DMC
7. Commissioner, North DMC
8. All Zonal Addl. Commissioners/Dy. Commissioner, North DMC
9. Municipal Secretary with the request to get this office order circulated amongst all Hon'ble Councilors/Nominated members of North DMC
10. Addl. Director (IT) for putting this office order on the website of North DMC/Property Tax website
11. Dir. (P&I) for wide circulation among public.