



No: Tax/HQ/SDMC/2021-2022/D-4341

Dated: 13.12.2021

**CIRCULAR**

**( PROPERTY TAX GENERAL AMNESTY SCHEME 2021-2022 )**

With the approval of Competent Authority, a Genera Amnesty Scheme – 2021-2022 is launched for waiver of 100% Interest and 100% Penalty to the taxpayer on payment of up to date, i.e. financial year 2021-2022, outstanding property tax dues in respect of all type of properties falling under the jurisdiction of South DMC. The scheme shall start with effect from the date of this circular / order and will be effective till 31.03.2022.

The terms and conditions of the Scheme are as under :-

**A. Properties covered in the Scheme :**

1. All properties with outstanding demand of the tax or penalty or interest for the period up-to 31.03.2004 under RV Method.
2. All properties with outstanding demand of the tax or penalty or interest for the period after 01.04.2004 under AV Method.
3. All properties where return has not been filed or irregularly filed for the period 01.04.2004 and onwards.
4. All properties where assessments are pending for the period 2004 and onwards.
5. All properties where matter are pending before MTT / or other courts ;
6. All properties subject to service charge.

**B. Relief under the scheme :**

1. Benefit of this scheme would be as under ;
  - (i) Waiver of 100% Interest and 100% Penalty if up-to-date payment of outstanding property tax dues as per the declaration and accepted by department is made by 15<sup>th</sup> January, 2022 ;
  - (ii) Waiver of 75% Interest and 100% Penalty if up-to-date payment of outstanding property tax dues as per the declaration and accepted by department is made by 28<sup>th</sup> February, 2022 ;
  - (iii) Waiver of 50% Interest and 100% Penalty if up-to-date payment outstanding property tax dues as per the declaration and accepted by department is made by 31<sup>st</sup> Marcy, 2022 ;
2. The scheme shall not cover application, where a refund is claimed or gets worked out.
3. Application shall be received and the diarized and taken up on the first come first serve basis.

**C. Declaration:**

**"Every taxpayer shall be further required to declare that in case any information / facts / particulars are found contrary to the declaration, he/she will be liable to dealt under relevant section(s) of DMC Act and all rebates / written off amount will be withdrawn forthwith."**

The scheme will remain operative with effect from its notification date till 31.03.2022 as per above mentioned modalities.

Accordingly, all the Jt.A&Cs are advised to instruct 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.

( Amit Kumar Sharma )  
Assessor & Collector

**All Jt.A&Cs / Dy.A&Cs of the zone (s) & HQ.**

**Copy for information to:-**

1. Hon'ble Mayor, SDMC;
2. Hon'ble Chairman, Stg. Committee, SDMC;
3. Hon'ble Leader of House, SDMC;
4. Hon'ble Leader of Opposition, SDMC;
5. Commissioner, SDMC;
6. Addl. Commissioner-(Rev);
7. Municipal Secretary, SDMC;
8. Director (P&I), SDMC: with a request to publish a public notice in News Papers;
9. Director (IT), SDMC: for uploading this circular on SDMC;s Website.
10. Guard File