



MUNICIPAL CORPORATION OF DELHI
ASSESSMENT & COLLECTION DEPARTMENT (HQ)
14TH FLOOR, E-1 BLOCK, DR. SPM CIVIC CENTRE
J.L.N. MARG NEW DELHI-110002.



No. A&C(HQ)/MCD/2022-23/ 593

Dated:- 14/07/2022

OFFICE ORDER

Sub: Amnesty Scheme 2022-23 for properties situated in unauthorized colonies, unauthorized regularized colonies, Lal Dora, Extended Lal Dora, Extended Abadi of villages and properties allotted to Kashmiri migrants by the Government under the jurisdiction of Municipal Corporation of Delhi.

The Municipal Corporation of Delhi vide its decision No. 105 dated 08.09.2022 has approved the Amnesty Scheme 2022-23 for properties situated in unauthorized colonies, unauthorized regularized colonies, Lal Dora, Extended Lal Dora, Extended Abadi of villages and properties allotted to Kashmiri migrants by the Government under the jurisdiction of Municipal Corporation of Delhi as per provisions contained under section 177 of the DMC Act, 1957 (as amended).

The Amnesty Scheme 2022-23 will be as under:

- (i) The taxpayers of residential properties in these colonies/areas are required to pay the property tax dues (only principal amount) for the Financial Years 2021-22 & 2022-23 and after this payment, all outstanding property tax dues prior to 2021-22 shall be waived off.
- (ii) Similarly, the taxpayers of non-residential properties in these colonies/areas, are required to pay property tax dues (only principal amount) of 2022-23, 2021-22, 2020-21, 2019-20 and after these payments, all outstanding property tax dues prior to 2019-20 shall be waived off.

The terms & conditions of the Amnesty Scheme 2022-23 will be as follows:

- (i) This Amnesty Scheme shall also cover all the dishonoured cheque(s) cases including those where bank accounts and properties have 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.
- (ii) The taxpayer, whose case(s) are pending under litigation in any court(s) of law i.e. Municipal Tax Tribunal/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 benefit of this 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 erstwhile Corporations.
- (iii) 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). Randomly 10% cases shall be scrutinized from amongst the applications as picked by system.

Application process

The taxpayer shall apply Online on NIC website www.mcdonline.nic.in to avail the benefit of the scheme.

All the efforts be made for the wide publicity of the scheme with a mention of the salient features for the facilitation of the tax payers. The scheme shall be operational w.e.f. 15th September, 2022.

Publicity of the Scheme:

Joint A&C/Dy. A&C/AA&Cs 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 date be sent.
3. Letters to the Secretary/President of RWASs/Market Association/Industries Associations etc.

Accordingly, all Jt. A&Cs/Dy.A&Cs/AA&Cs are directed to circulate the above instructions to the officers/officials working under their control to ensure strict adherence and to provide necessary assistance to the taxpayers, as and when required. Besides this, all are requested to follow the SOP for Corona pandemic situation like as keeping social distancing and wearing the mask and always carry sanitizer.

BA.
14/09/22
KUNAL KASHYAP, IRS
Assessor & Collector

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

Copy to:

1. PS to Special Officer, MCD for kind information of the Special Officer, MCD.
2. PS to Commissioner for kind information of the Commissioner, MCD.
3. All Addl. Commissioners.
4. Director (IT) for uploading on MCD website and updating portal accordingly.
5. Director (P&I) for wide publicity.
6. Office copy

SOP for Amnesty Scheme for properties situated in unauthorized colonies, unauthorized regularized colonies, Lal Dora, Extended Lal Dora, Extended Abadi of villages and properties allotted to Kashmiri migrants by the Government under the jurisdiction of Municipal Corporation of Delhi.

Scheme Window :

- 1)
 - a) Registration (register if not already registered with mobile no. and OTP)
 - b) Generation of UPIC no. : Generation of UPIC is mandatory. The taxpayer has to generate a UPIC if not already generated.
- 2) Select category of the colony wherein property is situated
Unauthorized colonies
 - (a) Unauthorised Regularised Colonies (dropdown box)
 - (b) Lal Dora
 - (c) Extended Lal Dora
 - (d) Extended Abadi of Villages
 - (e) Properties allotted to Kashmiri migrants by the Government
- 3) Fill following information
 - a) Name of Zone & Ward
 - b) Name of the colony/village
 - c) Pin code of the colony/village
 - d) Nearest land mark of the colony/village
 - e) C.A. No. of electricity meter installed in the property.]
- 4) Use of the property
 - (i) Residential
 - (ii) Non- Residential
 - (iii) Mixed
- 5) Submission of form

After filling these information, relevant PTR form will appear on portal for filling by the taxpayer. The taxpayer will fill up the PTR form as per uses & status of the property and make payment of the tax on Self Assessment Basis, if there is no change in the property for relevant assessment years single form needs to be filled and single payment need to be done offsetting any payment if already done.

However, if there is any change in the relevant assessment years, the taxpayer will select the relevant year and fill the requisite details. Thereafter, single payment will be made of the tax due.

6) Declaration:

The information filled in the PTR forms are true and correct. If any information at any point of time has been found wrong and incorrect by the department, this Amnesty Scheme will not be applicable on me and entire benefits will be forfeited and I will be liable to pay entire property tax dues alongwith interest & penalty.

7)

- a) Generation of No dues if payment is made online

FORMAT

This is to certify that Sh./Smt. S/o. Wo., D/o. of Sh..... has cleared all property tax dues upto FY 2022-23 amounting to Rs..... for the period upto 31.03.2023 on Self-Assessment Basis. No previous year tax remains due.

Note : This is subject to rejection later if benefits availed based on suppression or misdeclaration. *7 facts*

- b) If challan is generated and payment is made through cheque, no dues certificate shall be generated when cheque is cleared and NIC system updates the payment. Taxpayer himself/herself can login and generate the same by clicking 'Generate No Dues Certificate'.

(NOTE: NIC will provide the data of 10% PTRs filed in the scheme on randomly basis to the concerned circle heads for scrutiny purposes on daily basis.)