



SOUTH DELHI MUNICIPAL CORPORATION  
ASSESSMENT & COLLECTION DEPARTMENT  
Dr. S.P. Mukherjee Civic Centre(20thFloor),  
Jawahar Lal Nehru Marg, New Delhi-110002



No. Tax/HQ/Sch of taxes/2018-19/D-01

Dated: 02.04.2018

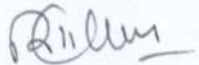
To

Director (P&I)  
SDMC

SUB: **Schedule of Taxes for 2018-19**

Please find enclosed herewith a copy of 'Schedule of Taxes for 2018-19' in respect of A&C department/SDMC for media publication.

Encls.: As above

  
4/c (R.K. Chhabra)  
AA&C/HQ

Copy to:

- 1) The Additional Director (IT)  
SDMC along with a copy of the "Schedule of Taxes 2018-19 for uploading on official website of SDMC
- 2) Jt. A&Cs all zones along with a copy of the "Schedule of Taxes 2018-19 for information and implementation

SOUTH DELHI MUNICIPAL C ORPORATION  
**OFFICE OF THE ADMINISTRATIVE OFFICER (C&C)**  
2<sup>ND</sup> FLOOR, DR. S.P.M. CIVIC CENTRE,  
MINTO ROAD, NEW DELHI.

1178  
19-3-18

No.F.33/Acc. Committee Res. /JSA/ 353 /C&C


Dated: 19 .03.2018


A copy of the Special Budget. Res No. 155 dated 12.02.2018 received from the Municipal Secretary Office, SDMC is forwarded for further necessary action.

ABC

~~JFAcc Clerk~~  
19/3/18

on RAC  
AAcc.

  
20/3/2018

  
15.3.18

**Admn. Officer (C&C)**

Resolution No. ~~149~~  
155

Resolved that as proposed by the Commissioner in his letter No. F. 33/CA-cum-FA/SDMC/210/C&C dated 5-12-2017 as per Schedule Annexure and recommended by the Standing Committee vide its Resolution No. 87 dated 5-1-2018, levy of Municipal Taxes, Rates and Cesses for the year 2018-19, be approved as under :—

**SOUTH DELHI MUNICIPAL CORPORATION**  
**SCHEDULE OF TAXES**  
**(F.Y. 2018-19)**

**A. Property Tax :**

The rate of building tax under Section 114D and the rate of vacant land tax under Section 114E to be levied for building tax under Section 114A and vacant land tax under Section 114C respectively for the financial year 2018-19 on lands and buildings in the jurisdiction of South Delhi Municipal Corporation ("SDMC") shall be at the rates specified below of the annual values of covered space of buildings and vacant lands or part thereof (based on the unit area values and multiplicative factors specified) as per the Delhi Municipal Corporation Act ("DMC Act").

The rates of tax are percentage of annual value of covered space of buildings and vacant land or part thereof situated in mentioned categories of colonies or group of buildings, unless specifically mentioned otherwise.

S. No.	Type of Property	Rates of Taxes
(a)	Residential	The rate of tax shall be 12% of the annual value of the vacant land or part thereof or covered space of the building under 'A' & 'B' categories, and 11% in 'C', 'D' & 'E' of categories of colonies and 7% in category 'F', 'G' & 'H' colonies.
(b)	Special Commercial/Non-Residential, Properties—Hotels, Motels, Restaurants (with Bar facilities), all establishments in commercial areas like District centres, Non-hierarchical Commercial Centre (as per Master Plan-2021) including commercial establishments popularly known as Malls, all Shops, Offices, Showrooms, Warehouses from where goods are sold, Hazardous Buildings, PVRs, Multiplexes, Cinema Halls, Hospitals and Medical and Health Institutions (other than those run by Government of India, Government of NCT of Delhi, Municipal Corporations), Non-Government Schools and Educational Institutions (other than those run by Government of India, Government of NCT of Delhi, Municipal Corporations), Clubs, Baraat Ghars, Auditorium, Exhibition Halls, Exhibition Art Galleries, Banquet Halls, Beauty Saloons, Parlours, Spa, Gyms, Health Clubs, Yoga Centres, Coaching Centres, (More than 50 Students) Petrol Pumps, CNG Stations, Oil Depots, BSES and DTL properties, Hoarding/Advertisements and Towers.	The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(c) **Special Commercial/ Non-Residential properties**—(other than those at (b) above), Guest Houses including Company Guest Houses, Inn, Lodges, Paying Guest Houses, Restaurants (other than those with bar facility)

The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(d) **Commercial/Non-Residential properties**— (other than those at (b) & (c) above), including Doctor's Clinics and all Industrial Properties.

The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of buildings in categories of colonies or group of buildings from 'A' & 'B'.

12% for 'C', 'D' & 'E' categories of colonies.

and

10% for 'F', 'G' & 'H' categories of colonies.

(e) **Properties of—**

(i) Government Companies, Autonomous Bodies, statutory authorities, Public Sector Undertakings including Departments/PSUs/Authorities etc. of the State Governments or Government of NCT of Delhi and Statutory Educational Institutions;

**Residential**—The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(ii) Union, Indian Railways (Constructed before 26-1-1950)

**Non-Residential**—The rate of tax shall be 20% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(iii) Union, Indian Railways and DMRC (Constructed after 26-1-1950) for calculation of service charges as per para (i) & (ii) below;

(i) Residential

The rate of tax shall be 15% of annual value of the vacant land or part thereof or covered space of buildings for all categories of Colonies from 'A' to 'H'.

(ii) Non-Residential

The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of buildings for all categories of Colonies from 'A' to 'H'.

(f) **Airport and Airport Properties including in—**

(i) Land and Buildings with built up area and towers and hoardings;

The rate of tax shall be 20% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(ii) Open Land area for aircraft movement (runways, taxi ways, apron, aircraft parking stands);

The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(iii) Open Lands (other than (ii) above);

The rate of tax shall be 6% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(g) **Farm Houses :**

Residential & Non-Residential

The rate of tax shall be 20% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(h) **Services Charges as a percentage of Property Tax**

(i) Service Charges on properties exempted under Section 115(1)(iv) of DMC Act as Amended, used and exclusively occupied for public charity or medical relief to, or education of poor, free of charge;

75% of the amount that would have been payable as property tax for the covered space of a building or vacant land.

(i) (i) Service Charges on vacant land in farm house complex' held to be exclusively used for agriculture purpose;

75% of the amount that would have been payable as property tax for the covered space of a building or vacant land;

(ii) Service Charges on properties including vacant lands, towers and hoardings of Union, Indian Railways and DMRC;

(a) If such a property is situated in any approved colony, unauthorised regularized colony, the service charges shall be levied at 75% of the property tax that would have been payable on such properties;

(b) If such property is situated in a colony other than (a) above, including urbanised villages, unauthorised colonies, rural villages, the service charges shall be levied at 50% of property tax that would have been payable on such properties;

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**REBATES AND CONCESSIONS :**

- (1) **Additional Rebate of 2% of the tax payable after all eligible rebates under Section 114B and Section 123B (3) otherwise as incentive for the tax payers filing the Property Tax Returns online and making property tax payments online through the payment gateway provided on [www.mcdpropertytax.in](http://www.mcdpropertytax.in) subject to a maximum not exceeding Rs. 10,000/-.**
- (2) **Rebates under Section 123B (3) for timely payment of tax in lumpsum—**
  - (i) Payment of tax due in lump sum in one instalment during the first quarter of the year (on or before 30 June) shall be entitled to a rebate of 15% of the total tax due.
  - (ii) No rebate would be given in payment on quarterly instalments.
  - (iii) Late payment shall invite simple interest at 1% per month or part thereof after the due date of each quarter in which the tax is due.
- (3) **Concession for flats—rebate of 10% of the annual value to the DDA/CGHS flats upto covered space of 100 sq. mtrs. (on pro-rata basis).**

- (4) **Rebate under Section 114B**—a rebate of 30% of tax due on covered space on self-occupied residential building shall be allowed upto a covered space of 200 sq. mtrs. (on pro-rata basis) to persons of eligible categories, i.e senior citizens (60 years or more), women (irrespective of age), all physically challenged persons (irrespective of age), singly or jointly owned by one of these categories and such rebate shall be only for one self-occupied property in NCT of Delhi. However, only one rebate can be availed, even if a person is eligible for more than one rebate or concessions under this Section.
- (5) **Additional rebate of 20% of the tax due on lump sum payment** in cases of properties in Cooperative Group Housing Societies (CGHS).
- (6) **Additional rebate of 90%** shall be allowed on lump sum payment in case of only SDMC aided schools.
- (7) The department which are paying service charges shall not be entitled to any rebate under any head.
- (8) **30% rebate** on one residential property of Ex-Army personnel provided not covered by section 114B and no portion on rent.

**Explanation :—** (I) The amount of annual value computed in accordance with the provisions of the DMC Act, 1957 shall be in multiples of Rs. 100/- and the last two digits of the annual value upto an amount of Rs. 99/- shall be ignored.

- (II) Where the tax-payer has been depositing the tax, as per self-assessment as per on-line system or assessment made by the department, the timely rebate of 15%, if availed of, shall not be withdrawn on the differential amount to be arrived at on account of re-assessment of the property, if any. However, no closed cases where payment, as per the revised demand is made, shall be re-opened for refund or adjustment/rectification of demand.
- (III) The Guidelines Provided in the Property Tax Guide of 2004-05 and 2005-06 or any circular or instruction issued by the Assessment & Collection Department of the Corporation, will not supersede any of the provision of the Act or the Bye-laws of 2004. It is further explained that covered space in relation to any building shall also include basement, stilts meant for parking and service floors.
- (IV) In this rate schedule, for the purposes of rebate and exemptions, property tax shall include an education cess.

**Exemptions under Section 115(1) of the DMC, Act :**

1. Vacant lands and buildings (other than dwelling Houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the bye-laws subject to payment of surcharge as prescribed in this Schedule;
2. Any vacant land or building included in any village abadi, which is occupied for residential purpose by any original owner / old farmer or his legal heir, shall be exempt from payment of property tax for one self-occupied residential property only;
3. Vacant lands and buildings or portion thereof, exclusively used for the purpose of public worship;

4. Vacant land or buildings or portions thereof exclusively occupied and used with the approval of the Corporation, for the purposes of public charity as specified in the bye-laws or for the purpose of medical relief to, or education of, the poor free of charge, subject to payment of service charges as per this Schedule.
5. Vacant land or buildings exclusively used for the purposes of public burial or as cremation grounds, or any other place used for the disposal of dead, duly registered under this Act;
6. Exemption on all heritage land and buildings, specifically notified by the Corporation as also such premises as are so specified by Archaeological Survey of India;
7. Vacant land and buildings owned exclusively by War-Widows, Gallantry Award winners in Defence Forces, Police and Paramilitary Forces, as also Civilians who have received bravery award of the highest order from the Government including annual bravery awards given by the Hon'ble President of India.

Provided that the exemption shall be subject to the condition that :—

- (a) The premises in question is in self-occupation for residential use and no portion thereof is let-out for any purpose, whatsoever.
  - (b) In case of the concerned person having more than one property in Delhi, the exemption shall be applicable to only one property in , which is permanently used for self-residence in SDMC area.
  - (c) The benefit of exemption shall be limited to the lifetime of the person concerned, except where the award has been granted posthumously, in which case, the exemption shall be granted to the widow of the Gallantry award winner.
8. Vacant land and buildings owned by, or vested in the Corporation but not leased out or rented to, and in respect of which the property tax, if levied, would, under the provisions of the OMC Act, be leviable primarily on the Corporation.

#### Exemptions under Section 177 of the DMC, Act :

9. Exemption in property tax on one residential house of the employees and officers who are residents of SDMC area, martyred in encounter while on duty in Police, CISF and paramilitary forces.
10. Exemption in property tax on one personal residential house of the employees and officers of SDMC, handicapped fully during duty hours.
11. Exemption in property tax on one personal residential house of to players residing in SDMC who have won a medal/medals in the International games such as Olympics, Commonwealth and Asian games.
12. Exemption in payment of property tax for a residential self-occupied property of the widow after the death of the gallantry awardee on the same terms and conditions as in Section 115(1)(vii).
13. Exemption for one residential house of original agriculture land owner being the agriculturist.

The Unit Area Values approved for the Financial Year 2018-19 are as follows :—

Category of Colonies	A	B	C	D	E	F	G	H
BUAV (Rs./Sqm.)	630	500	400	320	270	230	200	100

C. \*Theatre Tax :

Class-I cinema theatre

Class-II cinema theatre

Drama, concert, circus, variety entertainment or ~~tamasha~~

Carnival or fete

Any other entertainment

Rs. 10/- per show.

Rs. 7/- per show.

Rs. 7/- per show.

Rs. 10/- per show.

Rs. 7/- per show or if there are no separate shows Rs. 7/- per day.

\*The Corporation has already sent a proposal for Amendment of Fourth Schedule to Govt. of Delhi.

D. Duty on the Transfer of Immovable Properties :

The duty on transfer of immovable properties situated within the Limits of South Delhi Municipal Corporation shall be 3% and 2% on the amount specified against the instruments U/s 147(2)(b) of the DMC Act, 1957 in cases of transferee(s) being male & female respectively.

E. Tax on buildings payable along with the application for sanction of the Building Plans :

S. No.	Particulars	At the Rate Rs. per Sq. Mtrs. of the total Covered Area proposed to be built
1.	Building Permit Fee for sanction/revised/sanction/completion/regularisation	10/-

II. DISCRETIONARY

F. Tax on consumption, sale or supply of electricity :

- (1) Tax payable by consumers of electricity except MCD on energy obtained from a licensee within the area of the Corporation. 5% of the charge for supply of electricity as fixed from time to time.
- (2) Tax payable by NDMC and the Cantonment Board, Delhi on electricity sold/supplied to them by the licensee within the area of Corporation. 5% of the charge for supply of electricity as fixed from time to time.
- (3) Tax payable by a consumer of electricity on energy generated by themselves within the area of Corporation for their consumption and sale. Rs. 10/- per annum per KW based on the capacity of Generator installed for non-residential purposes for generator with 50 horse power or more.
- (4) Tax payable by licensee operating outside the area of the Corporation on electricity sold to them within the area of the Corporation except in the case of supplies to the NDMC and the Cantonment Board, Delhi. 5% of the charge of supply of electricity as fixed from time to time

G. Education Cess :

Education Cess @ 1% of the Annual value of vacant lands & covered space of Buildings or part thereof.