

दिनांक 1-2-2013

श्रीनिधी दिल्ली नगर निगम को हुई

व्यक्ति विशेष बजट

प्रस्ताव संख्या 155
मद संख्या

समिति की सभा

की प्रतिलिपि।

BUDGET ESTIMATES FOR THE YEAR 2013-2014

1. Rates for Municipal Taxes for 2013-2014

Shri Subhash Arya moved and Shri Rajesh Gehlot seconded the following motion :-

Resolution No. 155

Resolved that as proposed by the Commissioner in his letter No. F.33/CA-cum-FA/387/C&C/SDMC dated 6-12-2012 and recommended by the Standing Committee vide its Resolution No. 190 dated 2-1-2013, levy of Municipal Taxes, Rates and Cesses for the year 2013-2014 as per Schedule to the letter aforesaid, be approved with the modification that in the Schedule of Taxes for the year 2013-14 'A-Property Tax' be replaced as under :-

SCHEDULE OF TAXES (2013-2014)

A. Property Taxes :

The rate of building tax u/s 114D and the rate of vacant land tax u/s 114E to be levied for building tax u/s 114A and vacant land tax u/s 114C respectively for the F.Y. 2013-14 on lands and buildings in Delhi 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 DMC Act.

Sl. No. Type of properties

Proposed Rates of Taxes for FY 2013-14

(a) Residential Properties :

(i) The rate of tax shall be 12% of the annual value of the vacant land or part thereof or covered space of the buildings those under 'A' & 'B' categories; and 11% on 'C', 'D' & 'E' categories.

(ii) The rate of tax shall be 7% of the annual value of the vacant land or part thereof or covered space of the buildings those under 'F', 'G', & 'H' categories.

Non-Residential i.e. Hotels, motels, restaurants (with bar facilities), all establishments in commercial areas like District Centres, Metropolitan City Centres and non-hierarchical Commercial Centres (as per Master Plan 2021) including commercial establishments popularly known as Malls, all Shops/offices and other non-residential units, showrooms having covered area of 100 sq. mtrs. and above (including warehouse from where goods are sold), Hazardous Buildings, PVRs, Multiplexes, Cinema Halls, Non-Government Hospitals (other than those run by GOI, GNCTD, Municipal Corporations), Non-government Schools (other than those run by GOI, GNCTD, Municipal Corporations), Clubs, Barathghars / Auditoriums / Exhibition Halls, Banquet Halls, Beauty Saloons/Parlours, Spa, Gyms, Health Clubs, Yoga Centres, Hoardings / Advertisements, all Towers, Coaching Centres coaching more than 50 students, Petrol Pumps, CNG Stations.

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

(c) Special Non-Residential (other than those at (b) above i.e. guest houses, inns, lodges, paying-guest (PG) houses, restaurants (other than those with bar facilities).

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

(d) Non-Residential Properties (other than those not included in (b) & (c) above).

The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of the properties those under 'A' & 'B' categories; 12% on 'C', 'D' & 'E' categories; and 10% on 'F', 'G' & 'H' categories.

(e) Govt. Company, Autonomous Bodies, Public Sector Undertakings (PSUs), Statutory Corporation Properties Etc., including Departments/PSUs/Authorities, etc. of the State Governments.

(i) Residential

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

(f) Airports and Airport Properties :

(i) Land covered with built up area.

(i) 20% for all categories of colonies from A to H.

(ii) Open area for aircraft movement (runway, taxiway, apron, aircraft parking stands).

(ii) 15% for all categories of colonies from A to H.

(iii) Open area other than (ii) above.

(iii) 6% for all categories of colonies from A to H.

Houses :

(i) Residential

(ii) Non-Residential

20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories of colonies from A to H.

20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories of colonies from A to H.

Properties Exempted from Property Tax :

- (i) The vacant lands and buildings shall be exempted from payment of property tax as per Section 115(1) of the DMC Act. However, Lands & Buildings exempted from payment of public tax u/s 115(1)(iv) of DMC Act i.e. properties exclusively occupied and used for public charities, shall be levied Service Charge @75% of the amount that would have been payable as property tax for the covered space of a building or the vacant land as referred to in Section 114C & 114D. and no heritage lands or buildings (if notified by erstwhile Municipal Corporation of Delhi, Delhi Development Authority, New Delhi Municipal Council & etc as heritage) are specifically notified for exemption u/s 115(1)(vi) of DMC Act.

Rebate & Concessions :

- (A) Additional rebate of 2% of the tax payable after all eligible discounts under sections 114B and 123B(3) or otherwise as incentive for the taxpayers filing the Property Tax Returns online and making property tax payments online through the payment gateway provided on www.mcdpropertytax.in subject to maximum tax not exceeding Rs.5000/-.

- (B) Rebate u/s 123B(3) for timely payment of tax in lump-sum :—

(i) A payment of the tax due in lump-sum in one instalment during first quarter of that year (on or before 30th June) shall entitle one to a rebate of 15% of the total tax amount due.

(ii) No rebates would be given on payment in quarterly instalments

(iii) Late payment shall invite interest @ 1% per month or part of the month after the due date of each quarter in which the tax is due.

- (C) 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).

- (D) Rebate u/s 114B :—A rebate of 30% of tax due on the covered space of such building shall be allowed upto the covered space of 200 sq. mtrs. to persons of eligible categories, i.e. senior citizens (60 years or more), women (irrespective of her age) or physically challenged persons (irrespective of age) singly or jointly owned by any of these categories and such rebate shall be only for one property in NCTD.

- (E) Additional rebate of 20% of the tax due on lump-sum payment in cases of properties in co-operative group housing society (CGHS).

- (F) Additional rebate of 90% on lump-sum payment in case of only MCD aided schools.

B. Duty on Transfer of Immovable Properties :

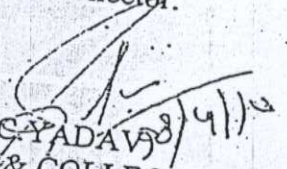
The duty on transfer of immovable properties situated within the limits of South Delhi Municipal Corporation shall be 3% and 2% on the amount specified against the instruments u/s 147(2)(b) of the DMC Act in cases of transferee(s) being male and female respectively.

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The revised rates have come into effect from 1.4.2010.

Accordingly all OSDs/ Jt.A&Cs are advised to circulate the above rates amongst the Officers/Officials, working under their control to ensure strict adherence and to provide necessary assistance/guidance to the taxpayers. The officials of the A&C Deptt., in general and the officials manning the counters, should be well conversant with the above rates. A Help Desk to assist the taxpayers will be established in each A&C's office.

This issues with the approval of the Assessor & Collector.


(S. C. YADAV) 8/4/10
JT. ASSESSOR & COLLECTOR/Admn.

All OSDs/Jt.A&Cs.

Copy for information to:- ADC/IT with the request to place on the MCD Websites.

