



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/ 598

Dated:- 14/09/2022

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.

KA.
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