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NORTH DELHI MUNICIPAL CORPORATION  
ASSESSMENT & COLLECTION DEPARTMENT (HQ)  
15<sup>TH</sup> FLOOR, E-1 Block, DR. SPM CIVIC CENTRE,  
J.L.N. MARG NEW DELHI-110002.

No. A&C (HQ)/NDMC/2020-21/593

Dated:- 27/01/2021

OFFICE ORDER

- 1 Extension of Amnesty Scheme-2020 regarding Waiving of property tax in 544 unauthorized regularized colonies. (Amnesty Scheme-1)
2. Waiving of property tax by Introducing Amnesty Scheme for godowns situated in Rural and Urban Villages of Rohini, Narela and Civil Lines Zone.(Amnesty Scheme-2)
3. Introducing of General Amnesty Scheme 2020-21 for complete Waiver of interest and penalty on all types of properties falling under the jurisdiction of North DMC. (Amnesty Scheme-3)
4. Regarding Correction in partial implementation of Recommendations of IIIrd MVC in North DMC. In point No.1&7 of Departmental Instruction No. Tax/A&C/HQ/NDMC/2020-21/245 dated 28.09.2020 and extension of 15% Rebate to those who have been affected by the said MVC. (Amnesty Scheme-4)

In anticipatory approval of the Standing Committee/ Corporation-North DMC dated 27.01.2021, the Hon'ble Mayor, North DMC, has been pleased to allow the above said Amnesty Schemes 2020-21 as per the provisions of DMC Act-1957 under section 177 w.e.f.27/01/2021 to 02/03/2021.

The terms & conditions of the aforesaid Amnesty Schemes 2020-21 are as under:-

Amnesty Scheme-1 (For 544 unauthorized regularized colonies)

As per the scheme, the property tax in 544 unauthorized regularized colonies in respect of residential properties prior to Financial Year 2019-20 and in respect of non-residential properties prior to Financial Year 2017-18 is waived off. As per the scheme, taxpayers of residential properties in these unauthorized regularized colonies are required to pay the property tax (only principal amount) for the Financial Year 2019-20 & 2020-21 and all outstanding property tax dues prior to Financial Year 2019-20 is waived off. Similarly, in respect of non-residential properties, taxpayers are required to pay property tax dues (only principal amount) of last three (03) years & current year i.e. for Financial Year 2017-18, 2018-19, 2019-20 & 2020-21 and all outstanding property tax dues prior to these periods is waived off. The benefit of the Amnesty Scheme is available only on filing of property tax return and making the payment of the aforesaid tax dues without any interest and penalty by 02.03.2021.

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All benefits and conditions of the scheme launched vide circular No. TAX/HQ/NDMC/2020-21/245 dated 28.09.2020 shall remain same which was duly concurred by the Finance and duly vetted by Law Department. The present Amnesty Scheme now offered will be operational from 27.01.2021 to 02.03.2021.

Amnesty Scheme-2 (For Godowns situated in Rural and Urban Villages of Rohini, Narela and Civil Lines Zone)

Under this amnesty Scheme, on the lines of earlier announced Amnesty Scheme for 544 unauthorized regularized colonies in non-residential category, non-residential properties (godowns situated in Rural and Urban Villages of Rohini, Narela



2

and Civil Lines Zone) are required to pay property tax dues (only principal amount) of last three (03) years & current year i.e. for Financial Year 2017-18, Financial Year 2018-19, Financial Year 2019-20 & Financial Year 2020-21 and all outstanding property tax dues prior to these periods is waived off for godowns used for storage purposes of foodgrain and others situated in the Rural & urban villages of Rohini, Narela & Civil line Zone without changing the prevailing practice of assessment.

**Amnesty Scheme-3 Properties covered in the Scheme :General Amnesty Scheme for All properties situated in jurisdiction of North DMC.**

In this Amnesty scheme now introduced, property tax payers whose arrear of property tax is pending prior to 31.03.2004 under the old system of RV method and/or thereafter under UAM i.e. from 2004-05 to 2020-21 may pay their upto date property tax availing the complete waiver of interest and penalty (if any) subject to payment of upto date property tax.

Further, this amnesty scheme will also cover all the dishonoured cheque(s) including cases where bank account and property has been attached, subject to payment of upto date tax. In case of dishonoured cheques, taxpayer will have to pay bank charges imposed by the bank and postal charges, if any.

The taxpayer, whose case(s) are pending under litigation in any court(s) i.e. Municipal Tax Tribunal/High Court/Supreme Court etc. and want to avail benefits of this scheme, will have to file an affidavit (attested by Notary public on stamp paper of Rs.10/-) that they will withdraw their application from the court and subject to acceptance of assessing /competent authority.

Government Revenue Properties on which property tax is leviable will also be covered under this Amnesty Scheme.

**Amnesty Scheme-4 Regarding Correction in partial implementation of Recommendations of IIIrd MVC in North DMC.** In point No.1&7 of Departmental Instruction No. Tax/A&C/HQ/NDMC/2020-21/245 dated 28.09.2020 (effected and made operational from 01.04.2020) and extension of 15% Rebate to those who have been affected by the said MVC.

Point No. 1 & 7 of departmental instructions issued vide letter No.Tax/A&C/HQ/NDMC/2020-21/245 dated 28.09.2020 has been corrected/modified as per annexure (A) copy attached.

Further, those taxpayers who have been affected from partial implementations of recommendations of IIIrd MVC are allowed to avail 15% rebate (given on making timely payment) till 02.03.2021.

**Application process & Conditions:-**

1. All of the above schemes shall be operational w.e.f. 27/01/2021 to 02/03/2021
2. Application shall be received and diarized (Scheme Wise) and taken up on the first come first serve basis.
3. Under the scheme every taxpayer, who wants to avail the benefit of the scheme would be required to file an application in the concerned zonal office of the A&C department alongwith duly filled self assessment Property Tax Return as per the applicability of the scheme enclosing therewith a photo copy of I.D. proof, ownership/occupier proof, documentary evidence of use, Electricity Bill /water bill (if applicable) with other declarations/documents, such as, from which date/year he/she is owning/occupying/using the property and declaration that all particulars/facts/information given in the PTR are true and correct to the best of his/her knowledge and belief and that nothing has been concealed.
4. 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).

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5. Taxpayers, whose case(s) are pending under litigation in any court(s) of law i.e. Municipal Tax Tribunal/High Court/Supreme Court etc. shall be eligible for the above schemes under respective category. However to avail benefits of these schemes, they will have to file an affidavit (attested by Notary public on stamp paper Rs.10/-) to this effect that taxpayer/s will withdraw their appeal from the court.
6. The amount already paid in above cases even if it may be over and above principal amount of past period, will not be refunded or adjusted against future liability.
7. Taxpayer is further, requested to declare that in case any information/facts/particulars are found contrary to the declaration, he/she is liable to be punished under relevant section(s) of the DMC Act and all rebates/waived off amount will be withdrawn and he/she will be liable to pay the entire dues in full.

#### Publicity of the Scheme :

Joint A&C/Dy.A&C 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 31/03/2020 be sent.
3. Letters to the Secretary/President of Group Housing Societies, RWAs/Market Associations of Industries, PHD Chambers, FICCI, Traders Associations be sent immediately.
4. Necessary arrangements be made in the offices for facilitating tax payers for collection of payment through DD, Cheques, Online payments through payment gateways etc. No cash payment towards tax would be allowed.
5. Inspectors/field staff be directed to visit CGHS, RWAs etc. to take applications from all those interested to avail the scheme and pay the tax.

Accordingly, all Jt.A&Cs are requested 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.

WA. 27/01/21  
Jt. Assessor & Collector/HQ

#### All Joint A&Cs/Dy. A&Cs

#### Copy for information to:-

1. Hon'ble Mayor, North DMC
2. Hon'ble Chairman Standing Committee, North DMC
3. Hon'ble Leader of House, North DMC
4. Leader of Oppositions, North DMC
5. Chairman High Powered Property Tax Committee, North DMC
6. Chairman, Assurance Committee, North DMC
7. Commissioner, North DMC
8. All Zonal Addl. Commissioners/Dy. Commissioner, North DMC
9. Municipal Secretary with the request to get this office order circulated amongst all Hon'ble Councillors/Nominated members of North DMC
10. Addl. Director (IT) for putting this office order on the website of North DMC/Property Tax website
11. Dir. (P&I) for wide circulation among public.



Annexure (A)

S.No	Category	Previous status	Final recommendations of the 3 <sup>rd</sup> MVC as approved	Partially implemented by the Corporation vide resolution no 69 dated 27 August,2020	After Correction Read as
1	Business/commercial industrial (vacant)	Existing Factor-2	UF-4 and UF-6 (para 4.19) as the case may be irrespective of it being vacant or otherwise (no remission for vacant	To do away with remission and restore the basic use factor of such properties '4' as the case may be irrespective of it being vacant or otherwise irrespective of the area category of industrial unit will be "D"	Business /Commercial (Vacant) Use Factor -4 Industrial(Vacant) Use Factor -3
7	Guest houses and Lodges		Point No.7 may be treated as Omitted.		

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**NORTH DELHI MUNICIPAL CORPORATION**  
**ASSESSMENT & COLLECTION DEPARTMENT (HQ)**  
**15<sup>TH</sup> FLOOR, DR. SPM CIVIC CENTRE, J.L.N. MARG,**  
**NEW DELHI - 110002**

No. Tax/A&C/HQ/NDMC/2020-21/ 245

Dated:-28.09.2020

**DEPARTMENTAL INSTRUCTIONS**

1. The Corporation in Resolution Number 69 dated 27 August, 2020 has approved partial implementation of the recommendations of the 3<sup>rd</sup> Municipal Valuation Committee (MVC) w.e.f. 1<sup>st</sup> April 2020.
2. The recommendations, as approved by North DMC, are here as under :-

S. No.	Category	Present Status	Recommendations of the 3 <sup>rd</sup> MVC as approved
A	B	C	D
1.	Business/ Commercial / Industrial (Vacant)	Existing Factor - 2	To do away with remission and restore the basic Use Factor of such properties '4' as the case may be irrespective of it being vacant or otherwise. Irrespective of the area category of Industrial Unit will be "D"
2	Occupancy Factor	Existing Residential-1 Rented-2 Non Residential-1 (self/ rented)	Occupancy Factor '2' of rented property whether residential or Non-residential. No change in self-occupied property and Occupancy Factor will be '1'
3	Vacant Land	Multiplier factor is 0.3	Now, it will be 0.5
4.	Telecom Towers	Existing UF-2	Keeping in view higher rented values and handsome rent- the UF will be '4' to bring them at par with commercial properties. The floor on which such tower is erected will also attract use factor- '4'.
5	Entertainment & recreation & Clubs	Existing UF-3	UF will be '4' to bring them at par with general commercial properties
6.	Educational Institutions	Existing Fee 600 - '1' From 601 to 1200 - '2' From 1200 & above- '3'	Schools run by Govt. (Centre/State)/ Local Bodies/aided schools/Govt. Colleges/Universities & Deemed Universities including professional colleges such as medical colleges/Engg. Colleges run by Govt.- '1'  The use factor in all other educational institutes will be - '3'
7.	Guest Houses & Lodges	Existing - '4'	Premises being used by companies/ corporations as transit residence totally for its employees only and nothing is charged-  UF- '2' treating it as residential tenancy.  Other than above licensed guest houses/lodges be treated as unstarred hotels and UF - '3'
8.	Banquet Halls/Barat Ghars	Existing - '4/3'	Will be '8'



3. The acceptance of above recommendations are brought to the notice of the officers and staff working in Assessment & Collection Department of North Delhi Municipal Corporation for Annual Valuation of vacant lands and buildings in North DMC area w.e.f. 01.04.2020 of the financial year 2020-21. Where PTRs filed for financial year 2020-21 onwards and tax has been paid, assesses may be requested to pay the difference and on failure, action will be taken under the provisions of the DMC Act.
4. There has been no other change in category of colonies or group of building, unit rate and multiplication factors, except the above and shall continue as per recommendations of MVC-III.

*Rajesh Kumar*  
28.09.2020  
Jt. Assessor & Collector (HQ)  
North DMC

All Jt. A&Cs/ Dy. A&Cs/ AA&Cs of the Department.

Copy for information to :

1. Commissioner, North DMC
2. Addl. Commissioner (Revenue), North DMC