



SOUTH DELHI MUNICIPAL CORPORATION
ASSESSMENT & COLLECTION DEPARTMENT (H.Q)
20th Floor, Dr. Shyama Prasad Mukherjee Civic Centre
Jawahar Lal Nehru Marg, Minto Road
New Delhi-110002

Amended



No: Tax/HQ/SDMC/2019-20/D- 3910

Dated: 16/01/2021

Circular

Sub: **Clarification regarding implementation of Amnesty Scheme of "waiving off property tax" in unauthorised colonies – Reg.**

Reference is invited to the Circular No. Tax/HQ/SDMC/2019-20/D- 3430 dated 28.01.2021 announcing the **Amnesty Scheme of "waiving off property tax" in unauthorised colonies.**

In this regard, doubts have been raised by the staffs while implementing the scheme like who is eligible or not eligible for the schemes etc. The matter has been revisited and examined. Accordingly, it is bring to the notice of all the assessing authorities / officers/ officials of A&C Deptt. that in the initial circular No. D-2051 dated 14.03.2020, it was clearly mentioned that ***"the benefit of the scheme shall be available only on filing of Property Tax Return and payment of the aforesaid tax dues by 31.03.2020"*** and further, in the subsequent circulars, it has been mentioned that the contents of the initial scheme will remain same.

Therefore, it is clarified that the word "extension or continue of Amnesty Scheme" may be read as "Re-start of Amnesty Scheme" for future reference and the benefit of scheme will be extended only to those taxpayers who come forward to file property tax returns for the years 2019-20 and 2020-21 and pay the requisite amount of tax, but not to the taxpayers who already filed any tax on self assessment basis. Accordingly, pending audit objections / paras raised by audit on a/c of non-payment of property tax shall be dealt in above lines and the payment made by the taxpayer from 2004 onwards will be considered as property tax payment made and accepted by the deptt.

All Jt.A&C of the zones are (requested to circulate above clarifications among all officers / officials working in the zone immediately).

(Amit Kumar Sharma)
Assessor & Collector

Circulation to :

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