# Frequently Asked Questions (FAQs) Sumpattikar Niptaan Yojana (SUNIYO) 2025-2026 Scheme

#### 1. What is the "SUMPATTIKAR NIPTAAN YOJANA (SUNIYO) 2025-26" Scheme?

**SUNIYO** is a **One-Time Property Tax Amnesty Scheme** launched for all types of properties - **residential, commercial, industrial, institutional,** etc under the jurisdiction of MCD. Under this scheme, taxpayer has to pay principal tax of **current year (2025-26) and previous five years (2020-21 to 2024-25) without any interest and penalty. On payment of tax for these 6 years (1 + 5), all previous tax arrears prior to 2020-21 including interest and penalty, will be completely waived off.** 

#### 2. What is the duration of the SUNIYO scheme?

The scheme is valid for a period of 04 months, i.e. from June 1<sup>st</sup> to September 30<sup>th</sup>, 2025.

## 3. Who can apply under this scheme?

All owners or occupiers of properties under the jurisdiction of MCD - including those:

- who have never paid property tax;
- who have paid tax irregularly;
- who have **underpaid tax i.e.** less tax than the actual liability;
- whose tax disputes/litigations w.r.t. property tax are pending in any court of law;
- who have pending or ongoing action for attachment of bank accounts or property;
- All taxpayers whose cheques have bounced or been dishonored previously.

#### 4. What are the main features of this scheme?

Under the SUNIYO Scheme, the taxpayer has **one time opportunity to clear outstanding property tax liabilities**. Under "**ONE PLUS FIVE**", taxpayer has to pay the principal tax amount for FY 2025-26 i.e. current year + previous five years (i.e. FY 2020-21 to FY 2024-25) to avail following benefits:

- Get 100% waiver of interest and penalty for these 6 years.
- All tax dues including interest and penalty before FY 2020-21 will be waived off.

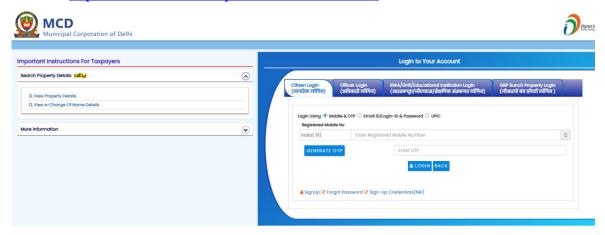
• The extension of waiver will cover both rateable method and unit area method tax dues including interest and penalty prior to FY 2020-21.

### 5. What is the process to avail this scheme?

The step by step process to file Self Assessed Property Tax Return (SAPTR) is as under:

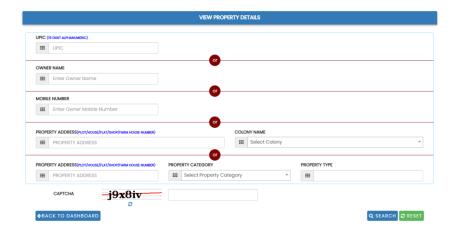
## • For Registered Taxpayers

i. Visit <a href="https://mcdonline.nic.in/ptrmcd/web/citizen/info">https://mcdonline.nic.in/ptrmcd/web/citizen/info</a>.



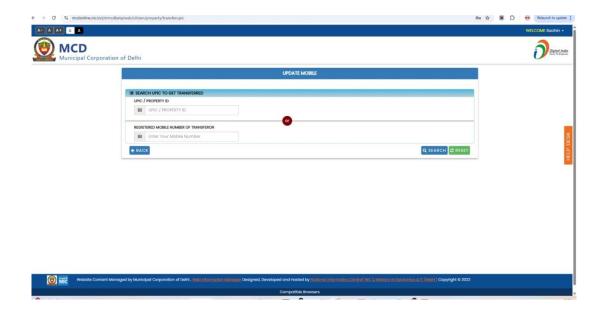
- ii. Login with registered mobile number/registered email ID or UPIC
- iii. If mobile number is not known, then search property details using UPIC in search tab given on the left side of the login page.

https://mcdonline.nic.in/ptrmcd/web/citizen/property/allSearch)

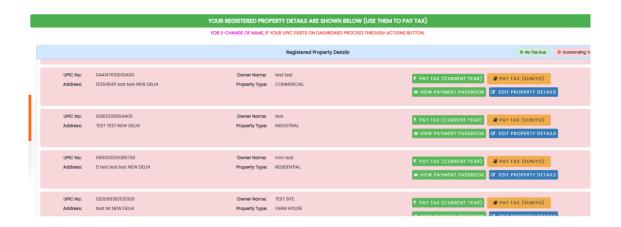


iv. If you want to update/change your registered mobile number, login to the PTR portal and go to the Old dashboard link and raise request by clicking on the "Update Mobile" tab or using the link <a href="https://mcdonline.nic.in/ptrmcd/web/citizen/property/transferupic">https://mcdonline.nic.in/ptrmcd/web/citizen/property/transferupic</a>.

If any further assistance is required you may visit Zonal Assessment & Collection Department Office.



v. File your online PTR (Property Tax Return) by clicking on "Pay Tax (SUNIYO)" Tab.

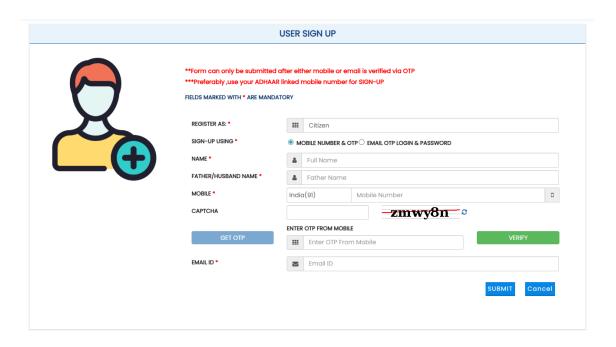


- vi. Upload previous tax receipts or relevant documents/proof, if applicable.
- vii. Pay the principal tax amount for FY 2025-26 and FYs 2020-21 to 2024-25.
- viii. On successful payment, a tax receipt and waiver certificate will be auto-generated.
  - ix. If you have multiple UPICs for the same property, follow UPIC merger instructions given on the portal

https://mcdonline.nic.in/ptrmcd/web/citizen/property/downloadPdfFile/upic\_merging\_
and watch video tutorial (https://www.youtube.com/watch?v=TwyizC6ya2U&t=11s)

#### • For new taxpayer, who is not registered

i. Register/Sign up yourself on the Portal
 https://mcdonline.nic.in/ptrmcd/web/citizen/registration



- ii. Unique Property Identification Code (UPIC), a 15 digit alphanumeric code is mandatory to pay tax for every property. In case your property doesn't have UPIC, Apply For New UPIC. video tutorial
   (https://www.youtube.com/watch?v=HzqnLOgFNMw&t=14sVisit)
- iii. After UPIC creation, login to <a href="https://mcdonline.nic.in/ptrmcd/web/citizen/info">https://mcdonline.nic.in/ptrmcd/web/citizen/info</a>
- iv. Login with registered mobile number/email or UPIC
- v. File your online Self Assessment PTR (Property Tax Return).
- vi. Pay the principal tax amount for FY 2025-26 and FYs 2020-21 to 2024-25.
- vii. On successful payment, a tax receipt and waiver certificate will be auto-generated.

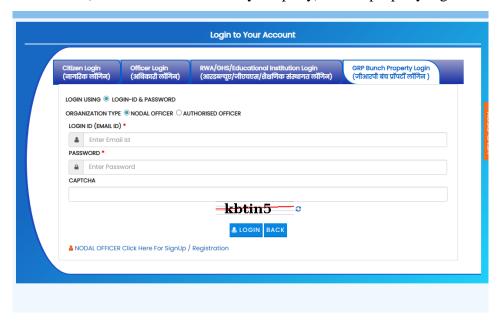
#### 6. What if a taxpayer is involved in a court case related to property tax?

Taxpayers, whose cases are pending before any court of law and who wish to avail the benefits of the SUNIYO Scheme 2025–26, may avail the scheme by:

- Filing or uploading an duly attested and Notarised affidavit (specimen provided at Annexure), on a ₹10/- stamp paper.
- In the affidavit, the taxpayer must declare that they will withdraw their case from the court or MTT, and
- Agree not to pursue further legal proceedings and settle dues as per the scheme

#### 7. How can Government, PSU, or Railway properties avail the scheme?

- i. Properties under ownership of Government Company or a Statutory Corporation
  Which has a Corporate personality of its own under Companies Act 2013 have to pay
  Property Tax as per section 119 of DMC Act 1957.
   Steps for filing online PTR is same as mentioned above under Question 5.
- ii. Whereas, the properties under Ownership of Union of India shall be exempt from the property taxes as per Section 119 of the DMC Act, However, the Union Properties are liable to pay Service Charges as per Section 115(3) of the DMC Act, which is 75 % of property tax. [refer Supreme Courts's Judgement in Rajkot Municipal Corporation vs. Union of India (UOI) case, Wherein Union properties were mandated to pay service charge in lieu of property tax]
- iii. The Steps to file PTR in case of GRP (Government and Railway Property) are as under:
  - a. File your Self Assessment Property Tax Return(SAPTR) by visiting <a href="https://mcdonline.nic.in/ptrmcd/web/citizen/info">https://mcdonline.nic.in/ptrmcd/web/citizen/info</a>
  - b. Go to GRP (Government and Railway Property) Bunch property login.



- c. Login with Nodal Officer's email address and password
- d. Fill basic self assessment details of the properties of the concerned department.
- e. Payment can be made via RTGS/NEFT or Demand Draft in favour of Commissioner, MCD, payable at New Delhi

#### 8. What if I have overpaid during this scheme?

A **credit note** for excess payment will be issued, which can be adjusted in the subsequent years.

## 9. Can the previously settled cases be reopened under the scheme?

No. The previously settled cases wherein principal tax, interest, and penalty have already been paid will not be reopened.

#### 10. Will there be a scrutiny of PTR filed under the scheme?

Yes. The Assessing Officer concerned will scrutinize the PTRs filed under the scheme preferably from 01-04-2026 to 31-03-2027. In case any shortfall is found, 30% penalty on the unpaid amount will be imposed.

#### 11. What happens if I don't avail the scheme within the timeline?

If a taxpayer fails to settle the tax dues during the scheme period:

- He/she will be liable to pay tax dues along with interest and penalty for both scheme period and pre scheme period ,that is from the date of construction of property or vacant land .
- Coercive measures (like bank/property attachment, prosecution etc) to recover tax dues may be initiated under the provisions of DMC Act, 1957.

# 12. If a taxpayer encounters difficulty filing their Property Tax Return online or requires assistance, how can they get in touch with the MCD?

- Call helpline: +91-7065064988 or email mcd-ithelpdesk@mcd.nic.in for technical assistance during online filing or Contact your nearest Zonal Assessment & Collection Department's office
- MCD will also publicly share tax paid data to help you verify your payments.
- Camps and awareness drives are being organized in coordination with RWAs, market associations, etc.

#### 13. What if I filed an incorrect PTR earlier?

Taxpayers may rectify any errors in their Self Assessed Property Tax Return within two months of filing the Return or up to the closure of the scheme (30-09-2025), whichever is earlier, without any interest or penalty.

If the errors are not corrected within the scheme period, the department will scrutinize the SAPTR in the next Financial Year i.e. **01.04.2026 to 31.03.2027**. If any underpayment or deficiency is found, the taxpayer will be liable to pay the outstanding amount along with **30% penalty**.

# 14. What are the benefits for regular Tax-payer in SUMPATTIKAR NIPTAAN YOJANA (SUNIYO)

There are no benefits for regular Taxpayers under this scheme, other than 10 % rebate till 31-07-2025.

# **15.** Are properties located in village abadi (Lal Dora) areas covered under the scheme? Yes, any property under the jurisdiction of MCD may avail the benefits of the Scheme.

## 16. Is the scheme applicable to both authorized and unauthorized colonies?

Yes, the SUNIYO Scheme 2025–26 is applicable to both authorized and unauthorized colonies.

## 17. Can I avail SUNIYO scheme if I had already availed Samriddhi Scheme 2022-2023? Yes.

[Note: MCD requests all the taxpayers to Geo-tag their property using the Unique Property Identification Code (UPIC) on Unified Mobile App (UMA) available on Google Play Store & Apple App Store]

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