

No. A&C(HQ)/MCD/2022-23/ 885

Dated : 25/10/2022

**OFFICE ORDER**

Sub: **One Time Property Tax Amnesty Scheme 2022-23** called **"SAMRIDDhi"** (Strengthening and Augmentation of Municipal Revenue for Infrastructure Development in Delhi) having two components - **'ONE PLUS FIVE'** for Residential & **'ONE PLUS SIX'** for Non-Residential properties in respect of authorised and regularised colonies falling under the jurisdiction of Municipal Corporation of Delhi (MCD).

The Municipal Corporation of Delhi, vide its decision No. 143 dated 21.10.2022, has approved the One Time Property Tax Amnesty Scheme 2022-23 called **"SAMRIDDhi"** having two components - **'ONE PLUS FIVE'** for Residential & **'ONE PLUS SIX'** for Non-Residential properties in respect of authorised and regularised colonies falling under the jurisdiction of MCD, as per provisions contained under section 177 of the DMC Act, 1957 (as amended).

**The Amnesty Scheme 2022-23 will be as under:**

Structure of the Amnesty Scheme - **SAMRIDDhi** having two components **'ONE PLUS FIVE'** for Residential & **'ONE PLUS SIX'** for Non-Residential properties

**1. (A) 'ONE PLUS FIVE' for Residential Properties**

On payment of principal amount of property tax for the current Year & previous 5 years (i.e. FY 2022-23 + FYs 2017-18 to 2021-22), 100% interest and penalty shall be exempted and all the previous dues prior to 2017-18, shall stand waived off.

**(B) 'ONE PLUS SIX' for Non-Residential Properties**

On payment of principal amount of property tax for the current Year & previous 6 years (i.e. FY 2022-23 + FYs 2016-17 to 2021-22), 100% interest and penalty shall be exempted and all the previous dues prior to 2016-17, shall stand waived off. This shall apply to all properties other than purely residential properties.

In case, a tax payer has already paid tax dues of any of the years from 2017-18 onwards or 2016-17 onwards, as the case may be, but which has not been captured in MCD tax data, the tax payer concerned shall submit the proof of payment so that the tax data base stands updated. However, cases where principal, interest and penalty has already been paid before the launch of the scheme, shall not be reopened.

2. Thus, the **SAMRIDDhi** Scheme envisages to give a window of opportunity for settling the unpaid liability as well as underpaid liability (if any) alongwith updating tax records for the years from 2017-18 onwards for residential and from 2016-17 onwards for non-residential properties. It will ease the burden of arrears of taxpayers as well as augment municipal revenue to help in developing the infrastructure of Delhi.

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3. Also the benefits of the scheme shall be available to only those taxpayers who settle their tax dues as per the scheme. In case, a tax payer fails to settle his/her tax dues by 31<sup>st</sup> March 2023, he/she shall be liable to pay all tax dues alongwith interest and penalty since 2004 (if applicable) and shall not be entitled to any waiver as per the scheme. Besides, coercive measures to enforce tax dues shall be launched against such defaulters from 01.04.2023. **The Scheme shall be valid only upto 31.03.2023.**

**Operational features of the Scheme:**

- (1) The taxpayer shall apply Online on NIC website **www.mcdonline.nic.in** to avail the benefit of the scheme.
- (2) On successful submission of an application and payment of dues under the scheme, a tax receipt shall be auto generated indicating the payment made by the taxpayers for different years under the scheme and be available online for downloading by the taxpayer anytime.
- (3) The mode of payment for depositing the property tax will be only through Online. In case of Government & Railway Properties (GRP), PSU/Autonomous bodies etc., service charge/property tax payment can be DEPOSITED through manual mode also. However, GRP properties including PSUs, Autonomous Bodies shall be encouraged to make payment online.
- (4) The benefit of the Scheme shall be extended to the tax payers on the tax rates and factors applicable for relevant year/area.
- (5) SAMRIDDI Scheme shall also cover cases of the dishonoured cheque(s) including cases where bank account and property has been attached, subject to payment of the upto date property tax. In case of dishonoured cheques, taxpayer will have to pay bank imposed by the bank charges and postal charges, if any. If a tax payer has already paid, the principal amount for any year alongwith interest and penalty, such case shall not be further opened.
- (6) The taxpayer, whose case(s) is/are pending under litigation in any court(s) of law i.e. Municipal Tax Tribunal/District Court/High Court/Supreme Court etc., wants to avail benefits of this scheme, will have to file/upload an Affidavit (**Specimen is Annexed**) on Stamp Paper of Rs. 10/- duly Notarized that he/she will withdraw his/her application from the court to avail the benefits of this scheme and shall not further contest the same issue in any court of Law or Appellate Forum. All other terms and conditions of the scheme shall also apply to such tax payer.
- (7) The scrutiny of the tax payment under the scheme shall be made within one year from the date of payment of property tax. During the scrutiny, if it is found that taxpayer has not deposited correct amount of tax by wilful suppression or misrepresentation of facts, the benefits extended shall be withdrawn. However, any discrepancy in this regard may be raised within a period of one year from the receipt of the application and, thereafter, no claim in this regard shall be made by the Department and case will be deemed as closed.
- (8) The scheme shall be applicable for all areas under the jurisdiction of MCD, except those covered in Amnesty Scheme launched vide office Circular bearing No. A&C(HQ)/MCD/2022-23/593 dated 14.09.2022.
- (9) Information in Municipal Assessment Book shall be placed in public domain in terms of Section 124 of DMC Act, 1957.

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**Publicity of the Scheme:-**

All Zonal Authorities shall make following arrangements for this scheme:

1. Wide publicity through print and electronic media be made.
2. Advisories/ Individual letter to the taxpayers against whom demand is/are outstanding as on 31/03/2022 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 all the offices of A&C Department for facilitating the tax payers for collection of payment through Online payment gateways etc. No cash/manual payment under the scheme would be allowed/accepted.

All Jt. A&Cs are directed to circulate the above instructions to the officers/officials working under their control to ensure strict adherence to and to provide necessary assistance to the taxpayers, as and when required and follow the Covid appropriate behavior, maintaining social distancing etc.

The scheme shall be operative w.e.f. 26.10.2022 and shall be applicable till 31.03.2023.

*KA.*  
25/10/22

**KUNAL KASHYAP, IRS**  
**Assessor & Collector, MCD**

**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

ANNEXURE

**SPECIMEN OF THE AFFIDAVIT**  
(on a stamp paper of Rs. 10/- duly notarized)

I, Sh./Ms. \_\_\_\_\_  
S/o/D/o Sh. \_\_\_\_\_ R/o \_\_\_\_\_  
\_\_\_\_\_ do hereby solemnly affirm  
and declare as under :

(1). that I am owner of property No. \_\_\_\_\_;

(2). that I filed a court case in the Hon'ble \_\_\_\_\_  
\_\_\_\_\_ in the year \_\_\_\_\_ on the grounds of \_\_\_\_\_  
\_\_\_\_\_ bearing case No. \_\_\_\_\_;

(3). that the A&C Department/MCD launched an Amnesty Scheme 2022-23 for authorized/regularized area under the jurisdiction of MCD wherein amnesty can be availed subject to filing of an affidavit in favour of MCD that I shall withdraw the above mentioned case, and deposit the tax as per prevailing factors/rates of tax for the relevant area/year;

(4). that I shall withdraw the abovementioned court case from the all the respective courts to availing the benefits of the above scheme;

(5) that I shall not further contest the same matter in any court of law on the same grounds in future.

Deponent

Verified at Delhi on this \_\_\_\_\_ day of \_\_\_\_\_ 2022  
that the abovementioned is true & correct to the best of my knowledge and belief and nothing material has been concealed therefrom.

Deponent

25/10/22