



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



No. A&C(HQ)/MCD/2022-23/D- 1870

Dated:- 16/12/2022

**OFFICE ORDER**

**Subject: Unified policy in respect of e-change of name of taxpayer in municipal records of the unified MCD.**

As per the Section 128 of the DMC Act, 1957 (as amended from time to time) whenever any land and or building is transferred through an instrument of transfer or after registration or inheritance in the event of death, the name change/Mutation is allowed in the records of the Assessment & Collection Department for the purpose of realization of property tax only. It does not confer any legal title or ownership rights.

2. At present in the erstwhile three Corporations different parameters were being adopted for e-change of name of taxpayer of a property. Therefore in order to bring transparency and to make the system more user friendly under the Ease of Doing Business Policy, Department has started E-Change of Name through online process. Therefore, it is felt necessary to adopt a simple unified policy for e-change of name of taxpayer/mutation cases.

3. In respect of Unified Corporation for processing of application for E-change of name of taxpayer and for the simplification of the documents henceforth, following documents would be required:-

**General Documents requirement**

- (1) Affidavit from the applicant on Rs. 10/- stamp paper (duly notarized).
- (2) Indemnity Bond from the applicant on Rs. 100/- stamp paper (duly notarized).
- (3) Death certificate of the previous owner, if applicable
- (4) Receipts of upto date payment of property tax
- (5) Complete chain of ownership documents

4. The case wise requirement of General & additional documents is as under:-

**(1) In case of Registered Sale Deed/Registered Agreement to Sale/ Conveyance Deed by land owning agency/Registered Gift Deed:**

(a) For cases with reference to transfer of property through Registered Sale Deed/Registered Agreement to Sale/ Conveyance Deed by land owning agency/Registered Gift Deed, prior to 01.04.2019, only general documents, as mentioned above, may be required for mutation.

(b) For cases with reference to transfer of property through Registered Sale Deed/Registered Agreement to Sale/ Conveyance Deed by land owning agency/Registered Gift Deed, w.e.f. 01.04.2019, no separate application for e-change of name required, these cases are auto triggered and e-change of name certificate is generated. These are valid e-change of name certificate akin to other e-change of name certificate generated by application on MCD portal and require no stamping and signature by any MCD officials. It will be the duty of the concerned Circle Officer of the Zone to update the D&C register subsequent to such auto e-change of name on his/her own or upon production of such record by the tax payers. In exceptional cases where auto trigger does not take place, application on MCD Portal can be made.

**(2) In case of death, three eventualities may be envisaged:**

**(A) Where Registered Will is available**

In case of Registered Will, apart from the general documents as mentioned above, a copy of the registered Will is required. The applicant should mention the detail of Will in the affidavit with a confirmation that this is the only will or the last will of the previous owner & never has been changed at any point of time and there is no court case is pending before any court of law.

**(B) Where UN-Registered Will is available**

(i) Case-I: **If there is only single legal heir-** Apart from the general documents as mentioned above, copy of the un-registered Will and Surviving Member Certificate (SMC) also required for ascertaining the total number of legal heirs. The applicant should mention the detail of will in the affidavit with a confirmation that this is the only will or the last will of the previous owner and there is no court case is pending before any court of law.

(ii) Case-II: **If there are more than one legal heirs & only one of them applied for mutation-** Apart from the general documents as mentioned above, copy of the un-registered Will and Surviving Member Certificate (SMC) also required for ascertaining the total number of legal heirs. As per SMC, No objection Certificate from all other legal heirs is required to be submitted by the applicant along with the photo ID Proof. The applicant should mention the detail of Will in the affidavit with a confirmation that this is the only Will or the last Will of the previous owner and there is no court case is pending before any court of law.

(iii) Case-III: **If more than one legal heir & all applied for mutation:** Apart from the general documents as mentioned above, copy of the un-registered Will and Surviving Member Certificate (SMC) also required for ascertaining the total number of legal heirs. The applicants should mention the detail of Will in the affidavit with a confirmation that this is the only Will or the last Will of the previous owner and there is no court case is pending before any court of law.

**(C) In case of Non execution of Will by the deceased**

(i) Case-I: **If there is only single legal heir –** Apart from the general documents as mentioned above, Surviving Member Certificate (SMC) is mandatory requirement along with other documents. The applicant should mention the detail in the affidavit with a confirmation that the previous owner has not left any will.

(ii) Case-II: **If more than one legal heir & all applied for mutation -** Apart from the general documents as mentioned above, Surviving Member Certificate (SMC) is mandatory requirement along with other documents. If all the legal heirs applied for the name change, they need to mention the detail in the affidavit with a confirmation that the previous owner has not left any will. The Name Change may be allowed in the name of all legal heirs jointly.

(iii) Case-III: **If more than one legal heir & only one of them applied for mutation -** Apart from the general documents as mentioned above, Surviving Member Certificate (SMC) is mandatory requirement along with other documents. If only one legal heir apply for the name change, Succession Certificate/Letter of Administration is required.

**(3) Cases of Registered Relinquishment Deed/Release Deed/Exchange Deed**

At present tax payer get the Relinquishment Deed/Release Deed/Exchange Deed on a stamp of Rs. 100 registered by concerned SRO office and bequeath their share in favour of other without any payment of stamp Duty and transfer duty. It leads a huge loss of revenue to the department. In this regard following cases arises:-



**(A) Registered Relinquishment Deed**

If one or more family members bequeath their share in favour of other family members without any consideration in death case, mutation may be allowed without asking for any transfer duty. But in case of consideration of any type in death case & other cases, mutation may be allowed only after the payment of transfer Duty as per the rules.

**(B) Registered Release Deed/Exchange Deed**

Release deed on a stamp paper of Rs. 100/- and registered by the SRO office, with or without consideration is as good as the gift deed and in this case mutation may be allowed only after the payment of transfer Duty.

**(4) Registered Partition Deed/Family Settlement Agreement**

In case of Registered Partition Deed/Family Settlement Agreement without any consideration, mutation may be allowed without asking for any transfer duty. But in case of consideration of any type, mutation may be allowed only after the payment of transfer Duty in this case.

**(5) Court Orders/Court Decree/Amalgamation/Demerger order**

The name change may be allowed on the production of general documents & relevant court orders. The issue of Transfer Duty may be raised as mentioned in the court order.

This issues with the approval of Competent Authority.

*AK*  
16/12/22  
**(Kunal Kashyap, IRS)**  
**Assessor & Collector**

**All Joint A&Cs/Dy. A&Cs/Circle Officers, A&C Deptt.**

**Copy to:** DDG (NIC) - with the request to make suitable changes in e-mutation portal with immediate effect.

**Copy for kind information to:**

1. PS to Worthy Special Officer, MCD- for kind information of the Special Officer
2. PS to Commissioner: for kind information of the Special Officer
3. Dir (IT)- with the request to place this order on the website of the MCD
4. Guard file