

GOVERNMENT OF PUNJAB
DEPARTMENT OF LOCAL GOVERNMENT
(LG-3 BRANCH)

NOTIFICATION

Dated the 21st September, 2016

Tax Super	
ਕਮਿਸ਼ਨਰ	
ਮੁਕਤ ਕਮਿਸ਼ਨਰ	

No. 2/4/2014-5lg3/845413/1.- In exercise of the powers conferred by sub-section (1) of section 97 of the Punjab Municipal Corporation Act 1976 (Punjab Act No. 42 of 1976), and in continuation of notification No. 2/4/2014-5lg3/379043/1, dated 31st December, 2014 (read with Notifications No. 2/4/2014-5lg3/469742/1, dated 24th April, 2015 and No. 2/4/2014-5lg3/714250/1, dated 16th March 2016), the Governor of Punjab is pleased to order that the table under clause (4) in the said notification be read as under:-

1 Use	2	Rate of tax as per classification and category (in rupees)			6 Remarks
		3 Area classification	4 A category towns	5 B category towns	
Residential houses	For all, except single storey houses built on land area upto 125 square yards	Area 1	5.00 per square yard	2.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4/5.
		Area 2	3.00 per square yard	1.00 per square yard	
		Area 3	2.00 per square yard	-	
Flats	having more than 500 square feet super area	Area 1	5.00 per square yard	2.00 per square yard	
		Area 2	3.00 per square yard	1.00 per square yard	
		Area 3	2.00 per square yard	-	
Commercial buildings including Restaurants (except multiplexes, malls, marriage palaces)	Having 100 square feet land or below	Area 1	4.00 per square foot	3.00 per square foot	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4/5.
		Area 2	2.00 per square foot	1.50 per square foot	
		Area 3	1.75 per square foot	-	
	Having 1000 square feet land or below but beyond 100 square feet land	Area 1	5.00 per square foot	4.00 per square foot	
		Area 2	3.00 per square foot	2.00 per square foot	
		Area 3	2.00 per square foot	-	
	Having beyond 1000 square feet land	Area 1	6.00 per square foot	5.00 per square foot	
		Area 2	4.00 per square foot	2.50 per square foot	
		Area 3	3.00 per square foot	-	
Multiplex, Malls etc.		For all areas	15.00 per square foot	10.00 per square foot	These rates are for whole built-up area having distinct roof and/or partition and for all floors.
Marriage palaces		For all areas	6.00 per square yard	4.00 per square yard	These rates are for whole area of land.
Industrial (any manufacturing unit), educational institutions, and godowns	Having 4000 square yards land or below	For all areas	5.00 per square yard	4.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4/5.
	Having Beyond 4000 square yards land	For all areas	7.50 per square yard	6.00 per square yard	

Government buildings, including buildings of Government Undertakings, Boards or Corporations		Area 1	10.00 per square yard	4.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4/5.
		Area 2	6.00 per square yard	2.00 per square yard	
		Area 3	4.00 per square yard	-	
Institutional buildings (other than educational institutions), including community halls/centres, sports stadiums, social clubs, bus stands, golf clubs, and such like buildings used for public purpose		For all areas	7.50 per square yard	6.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4/5.

2. This shall be effective from the year 2015-16.
3. This issues as per approval accorded by the Council of Ministers in its meeting held on 12th September, 2016.

Satish Chandra, IAS
Additional Chief Secretary to Government, Punjab,
Department of Local Government.

Dated Chandigarh, the 16th September, 2016.

Endst. No. 2/4/2014-5lg3/845413/2, dated Chandigarh the 21st September, 2016.

A copy, with a spare copy, is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish the notification in the Extraordinary Gazette of Punjab Government and supply 200 spare copies of the same for official use.

Special Secretary Local Government.

Endst. No. 2/4/2014-5lg3/845413/3, dated Chandigarh the 21st September, 2016.

A copy each is forwarded to the following for information and necessary action :-

- (1) Principal Secretary to Chief Minister, Punjab.
- (2) Secretaries/Private Secretaries to all Ministers, Chief Parliamentary Secretaries in Punjab.
- (3) Commissioner of all Divisions in the State of Punjab.
- (4) Deputy Commissioners of all Districts in Punjab.
- (5) Director, Local Government, Punjab.
- (6) Chief Executive Officer, Pb. Water Supply & Sewerage Board, Chandigarh.
- (7) Director Information and Public Relations Punjab, Chandigarh.
- (8) All officers in the Local Government Department Punjab.
- (9) General Manager, PMIDC, Chandigarh
- (10) Deputy Controller (Finance & Accounts) Local Government Deptt. Pb.
- (11) Commissioners of all Municipal Corporations in the State. (It is clarified that those hotels, which have paid excess amount as tax as per earlier rates, may get the excess amount paid by them adjusted while paying tax for the year 2016-17/ subsequent years)
- (12) All Regional Deputy Director of Local Government in the State.
- (13) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (14) Superintendents/Incharges of all Branches in the Secretariat and Directorate of Local Government Punjab.
- (15) Superintendent, Cabinet Affairs Branch, Department of General Administration, Govt. of Punjab, Chandigarh (with reference to their I.D. No. 1/275/2016-1Cabinet/3721, dated 13th September, 2016)

Special Secretary Local Government.