

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

Notification

The 6th January, 2015.

No. **2/4/2014-5lg3/383676/1**.- Whereas the Punjab Municipal Corporation (Second Amendment) Ordinance, 2014 (Punjab Ordinance No.6 of 2014) has been promulgated on 16th December, 2014 making some changes in the Punjab Municipal Corporation Act, 1976 [hereinafter referred to as the said Act] with regard to tax on land and buildings with effect from 1st April, 2014;

And whereas –

- (a) under sub-section (1) of section 112-A the said Act, every owner or occupier, as the case may be, shall calculate the tax himself in accordance with the provisions of sub-section (3-A) of section 90 and shall file the same to the Corporation by the 31st December of relevant financial year;
- (b) under proviso to sub-section (2) of section 112-A of the said Act, if the tax on building and land is fully paid on or before the 30th September of the relevant financial year, a rebate of ten percent of the amount of tax so calculated may be claimed; and
- (c) under sub-section (3) of section 112-A of the said Act, if the tax on building and land is not fully paid by the 31st December of the relevant financial year and is paid on or before the 31st March of that financial year, a penalty of ten per cent of the amount of tax shall be payable;

And whereas the notification No. 2/4/2014-5lg3/379043/1, dated 31st December 2014, specifying the manner of calculations of tax and rates of tax with effect from 1st April 2014, issued under sub-section (1) of section 97 of the said Act, has been published on 31st December, 2014, and as per this notification classification of areas in each City is to be done within fifteen days, therefore, a difficulty has arisen for payment of tax for the financial year 2014-15 with rebate or without penalty within the aforesaid specified dates;

Now, therefore, in exercise of the powers conferred by section 430 of the Punjab Municipal Corporation Act, 1976, the Governor of Punjab is pleased to order that for the year 2014-15, in section 112-A of the said Act for the year 2014-15, the following shall be read, namely:

- (i) in sub-section (1), for the figures, letters and word "31st December", the figures, letters and word "31st March"; and
- (ii) in sub-section (2),-
 - (a) for figures, letters and word "31st December", the figures, letters and word "31st March"; and
 - (b) for figures, letters and word "30th September", the figures, letters and word "28th February".

Dated Chandigarh, the
3rd January, 2015.

Ashok Kumar Gupta, IAS,
Secretary to Government, Punjab,
Department of Local Government.

Endst. No. 2/4/2014-5lg3/2/4/2014-5lg3/383676/2 dated Chandigarh, the 6th January, 2015.

A copy is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish this notification in the Extraordinary gazette of the State Government, and supply 10 spare copies immediately.

Special Secretary Local Government.

Endst. No. 2/4/2014-5lg3/2/4/2014-5lg3/383676/3 dated Chandigarh, the 6th January, 2015.

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

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) Mayors of all Municipal Corporations in the State.
- (3) Commissioners of all Municipal Corporations in the State.
- (4) All Regional Deputy Directors Local Government in the State.
- (5) Presidents/Administrators of Municipal Councils/Nagar Panchayats in the State.
- (6) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (7) All officers of the Department of Local Government Secretariat/Directorate.
- (8) All Superintendents and officials of Branches of Department of Local Government Secretariat and Directorate.
- (9) Director Information and Public Relations Punjab, Chandigarh

Special Secretary Local Government.

