

GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT

West Bengal Act LVII of 1978

**THE WEST BENGAL CENTRAL VALUATION BOARD
ACT, 1978.**

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the Calcutta
Gazette, Extraordinary, of the 5th February, 1979.]*

[5th February, 1979.]

*An Act to provide for a Central Valuation Board and Valuation
Authorities for the purpose of valuation of lands and buildings
in West Bengal.*

WHEREAS it is expedient to establish a Central Valuation Board
and Valuation Authorities for the purpose of valuation of lands and
buildings in West Bengal;

It is hereby enacted in the Twenty-ninth Year of the Republic of
India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Central Valuation
Board Act, 1978.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of West Bengal.

(3) It shall come into force in such area and on such date as
the State Government may, by notification, appoint and different
dates may be appointed for different areas.

2. (1) In this Act, unless there is anything repugnant in the
subject or context,—

Definitions.

(a) “Authority” means a Valuation Authority constituted
under section 27;

(b) “Board” means the Central Valuation Board
established under section 4;

(c) “Calcutta” means Calcutta as defined in the Calcutta
Municipal Act, 1951;

(d) “Chandernagore” means Chandernagore as defined
in the Chandernagore Municipal Act, 1955;

West Ben. Act
XXXIII of
1951.

West Ben. Act
XVIII of
1955.

(Sections 3,4.)

- (e) "Commissioners of a municipality" includes a notified area authority;
- (f) "Corporation" means the Corporation of Calcutta and includes the Municipal Corporation of Chandernagore;
- (g) "Fund" means the Central Valuation Board Fund referred to in section 20;
- (h) "Garden Reach area" has the same meaning as in the Garden Reach Municipality Act, 1932;
- (i) "land or building" includes a holding;
- (j) "municipality" means a municipality constituted under the Bengal Municipal Act, 1932 and includes a notified area constituted under that Act and also Garden Reach area;
- (k) "notification" means a notification published in the *Official Gazette*;
- (l) "prescribed" means prescribed by rules made under this Act;
- (m) "regulations" means regulations made under section 29.

Ben. Act. III
of 1932.

Ben. Act XV
of 1932.

(2) Words and expressions used in this Act but not defined shall have the same meaning as in the Bengal Municipal Act, 1932 or the Calcutta Municipal Act, 1951, as the case may be.

Act to
override other
laws.

3. With effect from the date from which the valuation made by the Board under this Act becomes operative in any area, the provisions of the Bengal Municipal Act, 1932 or the Calcutta Municipal Act, 1951 or any other law relating to any of the matters provided for in this Act shall be deemed, in respect of such area, to have been modified to the extent of the provisions made in this Act.

Establishment
of the Board.

4. (1) The State Government may, by notification, establish, for the purposes of this Act, a Board to be called the Central Valuation Board.

(2) The Board shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its

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(Sections 5,6.)

corporate name and shall be competent to acquire, hold and dispose of any property, both movable and immovable, to enter into contracts and to do all things necessary for the purposes of this Act.

5. (1) The Board shall consist of a Chairman and two other members to be appointed by the State Government.

Members of the
Board

(2) The Chairman shall be a person who is or has been an officer of the State Government not below the rank of a Secretary.

(3) Of the two other members—

(a) one shall be a person who is or has been a member of the judicial service for not less than seven years and has experience in municipal affairs, and

(b) the other shall be a person holding a degree in Civil Engineering and having knowledge and experience in the work of valuation and assessment for not less than seven years.

(4) The Chairman and the other members of the Board shall hold office for such period not exceeding six years as the State Government may determine and the terms and conditions of their service, including salaries and allowances shall be such as may be prescribed.

6. (1) The Board shall have a Secretary who shall be its chief executive officer.

Officers and
other staff.

(2) The Secretary shall be appointed by the Board on such terms and conditions as the State Government may determine.

(3) The Board may appoint such other officers and employees as it may consider necessary for the efficient performance of its functions:

Provided that the Board shall not, without the previous approval of the State Government, appoint any officer in the scale of pay, the maximum of which exceeds one thousand rupees a month.

(4) The terms and conditions of service, including salaries and allowances, of the officers and employees appointed under subsection (3) shall be determined by regulations.

(Sections 7-9.)

Employment of
staff of the
State Govern-
ment.

7. (1) The Board may take over and employ such staff of the State Government as the State Government may make available.

(2) During the period of such employment all matters relating to pay, allowances, leave, retirement, pension, provident fund and all other terms and conditions of service of the staff so made available and taken over shall be regulated by the West Bengal Service Rules or such other rules on the subject as may, from time to time, be made by the State Government for its employees.

(3) Subject to the provisions of sub-sections (2) and (4) every person so taken over and employed shall be subject to the provisions of this Act and the regulations.

(4) All permanent Government employees taken over and employed under sub-section (1) shall have a lien on their post in the service of the State Government and the period of their service under the Board shall, on reversion to the service of the State Government, be counted for the purpose of their promotion, increments, pension and other matters relating to their service.

Expenditure
incurred on
account of
salaries and
allowances.

8. The expenditure incurred by the Board for meeting the salaries and allowances of the Chairman, the other members, the Secretary and officers and employees serving under the Board shall be defrayed out of the fund.

Determination
of valuation
and its
duration.

9. (1) The State Government shall, from time to time by notification, specify the area where, the general valuation of lands and buildings shall be made by the Board, in accordance with the provisions of the Bengal Municipal Act, 1932 or the Calcutta Municipal Act, 1951 or any other law for the time being in force in such area, as the case may be.

Ben. Act XV of
1932.
West Ben. Act
XXXIII of
1951.

(2) The valuation made by the Board shall become operative with effect from such date as the State Government may, by notification, appoint in this behalf and shall remain in force in respect of such area for a period of six years and may be revised thereafter at the termination of successive periods of six years:

Provided that in Calcutta the valuation shall remain in force in such groups of Wards and for such period as may be prescribed and such valuation may be revised thereafter at the termination of

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(Sections 10-11.)

successive periods of six years from the expiry of the period so prescribed:

Ben. Act. XV
of 1932.

Provided further that the valuation of lands or buildings in any area made in accordance with the provisions of the Bengal Municipal Act, 1932 or any other law shall remain in force for the period for which it was made under the Bengal Municipal Act, 1932 or any other law, as the case may be.

(3) Notwithstanding anything contained in sub-sections (1) and (2), if during the currency of any period referred to in sub-section (2), any new building is erected or an existing building is reconstructed or substantially altered or improved in any area, the Board may cause the entire premises to be valued or revalued and the valuation or revaluation so made shall remain in force for the unexpired portion of the period referred to in that sub-section.

(4) The Corporation and the Commissioners of a municipality shall in each year and within such time as may be prescribed send to the Board a list of all new buildings erected and also all existing buildings reconstructed or substantially altered or improved within their respective jurisdiction.

10. (1) When the valuation under section 9 of the lands and buildings in any area has been completed, the Board shall cause such valuation to be entered in a list.

Publication of
the draft
valuation list.

(2) The Board shall publish the valuation list in such manner as may be prescribed and shall specify a date within which objections to the list may be filed.

(3) After the expiry of the date specified in sub-section (2) and within a period of sixty days thereafter the objection shall be determined, after giving the objector an opportunity of being heard, by such officer or officers of the Board as it may specify in this behalf.

(4) The objections shall be filed and determined in such manner as may be prescribed.

11. When objections have been determined, the Board shall prepare a final valuation list and shall give public notice of the

Publication of
final
valuation list.

(Sections 12-15)

place or places where such list may be inspected and the valuation recorded in the final valuation list shall, subject to the provisions of sections 14 and 15, be conclusive.

Amendment of
valuation list
by Board

12. The Board may, for reasons to be recorded in writing, amend the valuation list at any time before the date specified for filing objections under sub-section (2) of section 10.

Preparation of
municipal
assessment
book and
assessment list.

13. The Board shall cause to be prepared the municipal assessment book referred to in section 185 of the Calcutta Municipal Act, 1951 and the assessment list referred to in section 136 of the Bengal Municipal Act, 1932 and the powers of the Commissioner of the Calcutta Corporation or the members of the Municipal Corporation of Chandernagore or of the Commissioners at a meeting in a municipality to amend the municipal assessment book or the assessment list shall be exercised by the Board.

West Ben.
Act XXXIII of
1951.
Ben Act VI of
1932.

Application for
review.

14. (1) Any person who is dissatisfied with the amount assessed upon him or with the valuation of or assessment on land or building or who disputes his occupation of the land or building or his liability to be assessed may apply to the Board to review the amount of assessment or valuation or to exempt him from the assessment of rate.

(2) The application shall be filed within such time and in such manner as may be prescribed.

(3) Every application presented under sub-section (1) shall be heard and determined in such manner as may be decided by the Review Committee constituted under section 15.

(4) No application shall be entertained unless the amount of rate assessed on the basis of valuation determined under this Act has been paid before the application is filed.

Review
Committee.

15. (1) The Review Committee shall consist of the Member of the Board referred to in clause (a) of sub-section (3) of section 5 who shall be the President of the Committee, and where the matter relates to—

(a) any land or building in any Ward in Calcutta or Chandernagore, Councillor of that Ward; or

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(Section 16.)

(b) any land or building in any Ward in a municipality, the Commissioner of that Ward; or

(c) any land or building in any area other than the areas mentioned in clauses (a) and (b), such person as the State Government may appoint,

as the other member.

(2) When the Corporation or the Commissioners of a municipality are superseded, the State Government shall appoint a person residing in the Ward to which the matter relates as the other member referred to in sub-section (1).

(3) The Review Committee may confirm, reduce, enhance or annual the valuation of land or building or the assessment and may direct fresh assessment to be made after such further enquiry as the Review Committee may direct.

(4) If there is any difference of opinion between the members of the Review Committee, the matter shall be referred to the Board for decision.

(5) The decision of the Review Committee or of the Board, as the case may be, shall be final and no suit or proceeding shall lie in any Civil Court in respect of any matter which has been or may be referred to the Review Committee or has been decided by the Review Committee or the Board.

16. Every owner and occupier of any land or building shall, within such period as may be prescribed, file a statement before the Board specifying—

Owner and
occupier to file
statement.

- (a) the name of the street in which the land or building is situated,
- (b) the number of the holding,
- (c) a description of the land or building,
- (d) whether the land or building is occupied by him as owner or occupier or as owner and occupier,
- (e) the actual annual rent, if any, paid for the land or building,

(Sections 17-19.)

- (f) the amount payable quarterly on account of the consolidated rate under the Calcutta Municipal Act, 1951, or rate or rates under the Bengal Municipal Act, 1932, or any other law in force in that area as the case may be, and
- (g) such other particulars as may be prescribed.

West Ben. Act
XXXIII of
1951.
Ben. Act. XV
of 1932.

Production and
inspection of
accounts and
documents.

17. The Board or any of its officer authorised by the Board may, subject to such conditions as may be prescribed, require the owner or the occupier of any land or building to produce before the Board or such officer within such time as the Board or such officer may fix any accounts, registers or documents or to furnish any information relating thereto as may be considered necessary for the purpose of this Act and the owner or the occupier shall comply with such requisition.

Power to enter
and inspect.

18. Any officer of the Board when so authorised by it may, after giving notice in the prescribed manner of his intention so to do, enter into any land or building for the purpose of conducting survey and taking measurement or for the purpose of valuation.

Corporation
and municipali-
ties to make
payment to the
Board.

19. (1) The Corporation of Calcutta, the Municipal Corporation of Chandernagore, the Commissioners of a municipality or the local authority of any area, as the case may be, in respect of which notification under sub-section (1) of section 9 has been made, shall in each year pay to the Board such proportion of the expenditure incurred by the Board on account of the valuation and assessment, as the annual value of holdings in Calcutta, Chandernagore, the municipality or within the jurisdiction of the local authority, as the case may be, bears to the aggregate of the annual value of the total number of holdings in the concerned area.

(2) The Board shall calculate the amount payable by the Corporation, the Commissioners of a municipality or the local authority under sub-section (1) and may require the concerned body to pay the amount within such time as may be prescribed.

(3) If the amount is not paid within the prescribed time, the Board may refer the matter to the State Government and the State Government may pay the amount to the Board after deducting the same from any grant payable by the State Government to the Corporation, the Commissioners of the municipality or such local authority, as the case may be.

20. (1) The Board shall have a fund to be called the Central Valuation Board Fund to which shall be credited— Fund of the Board.

(a) such moneys as may be paid to the Board by the Corporation, the Commissioners of municipalities and the local authorities under section 19, and

(b) such other moneys as may be paid to the Board by the State Government or any other authority or agency.

(2) All moneys received by the Board shall be deposited in the Reserve Bank of India or in one or more nationalised banks.

21. The State Government may from time to time advance loans to the Board on such terms and conditions as the State Government may determine. Loan to the Board.

22. (1) The Board shall have power to incur expenditure for carrying out the purposes of this Act. Expenditure and accounts.

(2) The Board shall keep accounts of all receipts and expenditure in such form as may be prescribed.

23. (1) The Board shall cause its accounts to be audited annually by an auditor to be appointed by the State Government and the auditor so appointed shall have the right to demand the production of books, accounts, documents and other papers of the Board. Audit.

(2) As soon as its accounts have been audited the Board shall send a copy thereof together with a copy of the report of the auditor thereon to the State Government.

(3) The Board shall comply with such directions as the State Government may, after perusal of the report of the auditor, think fit to issue in this behalf.

(4) The Board shall pay out of the Fund such sum as may be determined by the State Government by way of fees for such audit.

24. (1) The Board shall prepare each year in such form and within such time as may be prescribed a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure and shall forward a copy of the same to the State Government for approval. Budget.

(Sections 25-27.)

(2) The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period as may be prescribed.

Penalty.

25. Any person who—

- (a) fails to file the statement referred to in section 16 within the prescribed period, or files a false statement, or
- (b) fails to produce the accounts, registers or documents or to furnish the information relating thereto when so required under section 17,

shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees per day during the period of continuance of the offence.

Employment
of staff.

26. The Board may employ such members of the staff of the Corporation, Commissioners of the municipality or of any other local authority, as the case may be having jurisdiction over the area specified in the notification under sub-section (1) of section 9, on such terms and conditions of service as may be determined by regulation:

Provided that the terms and conditions of service of the persons so employed shall not be varied to their disadvantage.

Valuation
Authority.

27. (1) The State Government may in consultation with the Board, by notification, constitute a Valuation Authority, for a municipality or group of municipalities in respect of which no notification under sub-section (1) of section 9 has been made for the purpose of making general valuation of lands and buildings in such municipality or group of municipalities.

(2) Where a notification under sub-section (1) of this section has been made, no notification under sub-section (1) of section 9

(Section 27.)

shall be made in respect of such municipality or group of municipalities.

(3) An Authority shall consist of a Chairman and two other members to be appointed by the State Government.

(4)(a) The Chairman shall be a person who is or has been an officer of the State Government not below the rank of a Deputy Secretary.

(b) Of the two other members—

(i) one shall be a person who is or has been a member of the judicial service for not less than seven years, and

(ii) the other shall be a person holding a degree or diploma in Civil Engineering and having knowledge and experience in the work of valuation and assessment for not less than seven years.

(5) The Chairman and other members of an Authority shall hold office for such period not exceeding six years as the State Government may determine and the terms and conditions of their service including salaries and allowances shall be such as may be prescribed.

(6) In making valuation of lands and buildings within a municipality or group of municipalities the Authority constituted for that area shall follow the general directions of the State Government and as nearly as may be, the procedure laid down in this Act for the functioning of the Board, and the provisions of sections 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, 23, 25, 26 and 29 shall *mutatis mutandis* apply to such Authority.

(7) The Commissioners of a municipality shall in each year pay to the Authority such proportion of the expenditure incurred by that Authority on account of valuation and assessment of a municipality or group of municipalities as the annual value of holdings of the concerned municipality bears to the aggregate of the annual value of total number of holdings in the municipality or group of municipalities, as the case may be.

(Section 27.)

(8) An Authority shall determine the amount payable by a municipality or group of municipalities under sub-section (7) and may require the Commissioners of such municipality or group of municipalities to pay the amount within such time as may be prescribed.

(9) If the amount payable under sub-section (8) is not paid within the prescribed time, an Authority may refer the matter to the State Government and the State Government may pay the amount to that Authority after deducting the amount from any grant payable by the State Government to such Commissioners of a municipality or group of municipalities, as the case may be.

(10) Every Authority shall have a fund to be called the Valuation Authority Fund bearing the name of the municipality or group of municipalities in respect of which it is constituted and to which shall be credited—

(a) such moneys as may be paid to such Authority by the municipality or group of municipalities under sub-section (7), and

(b) such other moneys as may be paid to such Authority by the State Government or any other agency.

(11) All moneys received by an Authority shall be deposited in one or more nationalised banks.

(12) All expenditure incurred by an Authority shall be defrayed out of the fund of such Authority.

(13) Every Authority shall prepare in each year in such form and within such time as may be prescribed a budget in respect of the financial year next ensuing, showing the estimated receipts and expenditure of that Authority and shall forward a copy of the same to the State Government for approval and while according such approval the State Government may make such additions, alterations and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Authority an opportunity to express its views thereon within such period as may be prescribed.

(Sections 28,29.)

(14) With effect from the date from which valuation made by an Authority becomes operative in any area the provisions of the Bengal Municipal Act, 1932 or any other law relating to any of the matters provided for in this section shall be deemed in respect of such area to have been modified to the extent to which provisions have been made in this section.

Ben. Act XV of
1932.

(15) The State Government may, if it considers it necessary so to do, by notification, dissolve an Authority constituted under sub-section (1) and upon such dissolution the power of the municipality concerned to make valuation of lands and buildings shall notwithstanding anything contained in this Act, revive.

(16) When an Authority is dissolved under sub-section (15)—

- (i) if it is in respect of a municipality, the assets and liabilities of that Authority shall devolve upon such municipality; or
- (ii) if the Authority is in respect of a group of municipalities, the assets and liabilities of that Authority shall devolve upon such municipalities in the manner prescribed.

28. (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

Power to make
rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which may be or is required to be prescribed.

29. (1) The Board may, with the previous approval of the State Government, make regulations consistent with the provisions of this Act and the rules made thereunder for carrying out the purposes of this Act.

Power to make
regulations.

(2) The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an

(Section 29.)

opportunity to express its views thereon within such period not exceeding two months as may be specified by the State Government.

(3) All regulations approved by the State Government shall be published in the *Official Gazette*.
