

**GOVERNMENT OF WEST BENGAL
LEGISLATIVE DEPARTMENT**

West Bengal Act XIX of 1975

**THE WEST BENGAL MULTI-STOREYED BUILDING TAX
ACT, 1975.**

[Passed by the West Bengal Legislature.]

[Assent of the President was first published in the *Calcutta Gazette, Extraordinary*, of the 30th May, 1975.]

[30th May, 1975.]

*An Act to provide for the imposition of tax on multi-storeyed
buildings in West Bengal.*

WHEREAS it is necessary to impose a tax on multi-storeyed buildings in West Bengal;

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

1. (1) This Act may be called the West Bengal Multi-storeyed Building Tax Act, 1975. Short title,
extent and
commence-
ment.
- (2) It extends to the whole of West Bengal.
- (3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.
2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.
 - (a) “Commissioner” means the Commissioner of Multi-storeyed Building Tax appointed under sub-section (1) of section 4;
 - (b) “covered space” means the floor space and includes the space of covered courtyard, gangway, garage, verandah, common service area and such other space as may be prescribed;
 - (c) “multi-storeyed building” means a building on any land in an urban area consisting of five storeys and above constructed after the first day of April, 1969 and includes any building in such area with less than five storeys constructed prior to that date but raised after that date to a level of five storeys and above;

(Section 3.)

- (d) "notification" means a notification published in the *Official Gazette*;
- (e) "owner" includes the person for the time being receiving the rent of any multi-storeyed building or any part thereof whether on his own account or as agent or trustee for any person or society or for any religious or charitable purpose, or as a receiver, or, who would so receive such rent if the multi-storeyed building or part thereof were let to a tenant;
- (f) "prescribed" means prescribed by rules made under this Act;
- (g) "State Government" means the Government of the State of West Bengal;
- (h) "urban area" means such area as the State Government may, by notification, declare to be an urban area for the purposes of this Act;
- (i) "year" means a year beginning on the 1st day of April.

Levy of tax.

3. (1) Notwithstanding anything to the contrary contained in any other law for the time being in force but subject to other provisions of this Act, there shall be charged and levied for every year a tax (hereinafter referred to as "the tax") on every multi-storeyed building.

(2) The tax in respect of a multi-storeyed building shall be payable by the owner thereof to the State Government.

(3) The tax shall be levied at the rate of one rupee per square metre of covered space of the multi-storeyed building per year.

(4) The tax shall not be levied on the following multi-storeyed buildings, namely:—

- (a) multi-storeyed buildings owned by the Central Government, the State Government, Government of any other State or any local authority; and
- (b) multi-storeyed buildings situated within the area to which the provisions of the Cantonments Act, 1924, apply.

2 of 1924.

(5) The State Government may, by notification, exempt from the payment of the tax—

- (a) any multi-storeyed building or part thereof constructed by the Department of Housing of the Government of West Bengal or the West Bengal Housing Board, the Trustees for the Improvement of Calcutta or any other Statutory Body, comprising apartments, flats and tenements for sale or allotment to persons whose annual income does not exceed rupees twelve thousand,

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(Sections 4-8.)

- (b) any multi-storeyed building or part thereof owned by any diplomatic or consular mission of a foreign State, or
- (c) any multi-storeyed building or part thereof used for the purpose of any school, college or other educational or public charitable institution, hospital or dispensary.

4. (1) For carrying out the purposes of this Act, the State Government may appoint a person to be the Commissioner of Multi-storeyed Building Tax, together with such other persons to assist him as the State Government may think fit and may specify the urban area or areas over which they shall exercise jurisdiction. Taxing authorities.

(2) Persons appointed under sub-section (1) shall exercise such powers and perform such duties as may be required by or under this Act or the rules made thereunder.

45 of 1860. (3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

5. The assessment of the tax payable under this Act shall be made by the Commissioner in such manner as may be prescribed: Assessment of tax.

Provided that no assessment shall be made without giving the owner an opportunity of being heard.

6. (1) The tax in respect of any multi-storeyed building shall be payable for the year in advance by the owner thereof in one instalment within such time and in such manner as may be prescribed. Manner of payment.

(2) A receipt shall be given in the prescribed form for any money paid or recovered under this Act.

7. (1) When the owner of any multi-storeyed building is in default in making payment of any amount due on account of the tax, the Commissioner may, if he is satisfied that the default has been made without reasonable cause, by order direct that, in addition to the amount due, a sum not exceeding double the amount of the tax assessed shall be recovered from the owner by way of penalty. Penalty for default.

(2) The penalty shall be paid within such date as may be specified by the Commissioner.

8. Any amount of the tax or penalty which has not been paid within the date within which it is to be paid, shall be recoverable as an arrear of land revenue. Recovery of tax and penalty.

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(Sections 9-12.)

Production
and inspection
of
accounts
and documents.

9. The Commissioner may, subject to such conditions as may be prescribed, require the owner of any multi-storeyed building to produce before him any accounts, registers or documents or to furnish any information relating to the multi-storeyed building, as may be deemed necessary for the purposes of this Act, and the owner shall when so required produce such accounts, registers or documents before the Commissioner or furnish such information to him.

Power to
enter and
inspect.

10. The Commissioner or any person appointed under section 4 to assist the Commissioner when so authorised by the Commissioner may, after giving notice in the prescribed manner of his intention so to do, enter into any multi-storeyed building for the purposes of conducting survey and taking measurement or for the purpose of assessment of the tax.

11. (1) Any person being aggrieved by any assessment made under this Act, or by an order passed under section 7 may appeal to such authority and within such time as may be prescribed.

(2) No appeal shall lie unless half the amount of the tax assessed or penalty imposed or such part thereof as is admitted, whichever is higher, has been paid before the appeal is filed.

(3) The appeal shall be filed in such manner, and shall be heard according to such procedure, as may be prescribed.

(4) In disposing of any appeal the authority referred to in sub-section (1) may—

- (a) confirm, reduce, enhance or annul the assessment or the penalty;
- (b) set aside the assessment or the penalty and direct the Commissioner to make a fresh assessment after such further enquiry as may be directed.

Penalty.

12. (1) Any person who—

- (a) obstructs or tries to prevent, the Commissioner or any person appointed under section 4 to assist the Commissioner, from entering into any multi-storeyed building or from conducting survey or taking measurement therein, or
 - (b) fails to produce accounts, registers or documents when so required by the Commissioner, or
 - (c) wilfully furnishes incorrect information,
- 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.

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(Sections 13-15.)

(2) No Court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any such offence.

(3) All offences under this Act shall be cognizable and bailable.

13. Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to any person appointed under section 4 to assist him. Delegation.

14. No suit, prosecution or other legal proceedings shall lie against the Commissioner or the persons appointed under section 4 to assist him for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder. Indemnity.

15. (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 following matters, namely:—

- (a) the powers and duties of persons appointed under section 4;
- (b) the manner of assessment of the tax by the Commissioner;
- (c) the time within which and the manner in which the tax shall be payable;
- (d) the form of the receipt referred to in sub-section (2) of section 6;
- (e) the authority to whom and the time within which an appeal may be filed under sub-section (1) of section 11;
- (f) the manner of filing of appeal under sub-section (3) of section 11 and the procedure of hearing of appeal;
- (g) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 13;
- (h) any other matter which may be or is required to be prescribed under this Act.