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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 81-L.—21st January, 2025.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XIII of 2024

THE WEST BENGAL MUNICIPAL (AMENDMENT) ACT, 2024.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*, *Extraordinary*, of the 21st January, 2025.]

An Act to amend the West Bengal Municipal Act, 1993.

WHEREAS it is expedient to amend the West Bengal Municipal Act, 1993, for the purposes and in the manner hereinafter appearing;

West Ben. Act XXII of 1993.

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

Short title and commencement.

1. (1) This Act may be called the West Bengal Municipal (Amendment) Act, 2024.

The West Bengal Municipal (Amendment) Act, 2024.

(Sections 2-4.)

(2) This section shall come into force at once; and the remaining sections shall come into force on such date or dates as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of section 106 of West Ben. Act XXII of 1993. 2. In sub-section (3) of section 106 of the West Bengal Municipal Act, 1993 (hereinafter referred to as the principal Act), for the words and figures "Income Tax Act, 1961", the words and figures "Companies Act, 2013," shall be substituted.

43 of 1961. 18 of 2013.

Amendment of section 110.

- 3. In section 110 of the principal Act, in sub-section (2),—
 - (a) the words "notified by the State Government as the" shall be omitted;
 - (b) for the first proviso, the following proviso shall be substituted:—

"Provided that if for any reason it is not possible to complete the work of a general valuation within the period before the term of the last preceding valuation expires, the last valid assessment list shall be deemed enhanced by ten per cent. of the annual value of the said assessment list till the new assessment list is given effect. The annual value so arrived shall be automatically increased by ten per cent. every five years, as an interim measure, till new valuation list is published. The new assessment list, after being notified under this section shall take effect retrospectively from the day succeeding the date on which the term of last preceding assessment list expired and the arrear or overpayment, if any, shall be adjusted through one-time payment or in such installments as may be determined by the Board of Councillors of the Municipality concerned:".

Amendment of section 385H.

- 4. In section 385H of the principal Act,—
- (1) in sub-section (6), for clause (d), the following clause shall be substituted:—
 - "(d) the multiplicative factors for increasing or decreasing, or for not increasing or decreasing, the base unit area values for a covered space or land comprising building or any vacant land within each category specified above, taking into consideration the parameters of type of location, use and age structure, occupancy status, and such other relevant factors of such vacant land, land including any building or buildings, as the case may be, as the Municipal Valuation Committee considers necessary, along with a point scale assigned for each parameter, to be determined by the Valuation Committee, subject to a lower limit of 0.5 and upper limit of 8.0 in the said point scale, for the purpose of deriving the final base unit area value of such covered space or land comprising building or any vacant land.";
- (2) after sub-section (30), the following sub-section shall be inserted:—
 - "(31) Preparation of assessment list –After publication of final scheme by the West Bengal Valuation Board, the owner or person liable to pay property tax shall file a return of self-assessment either digitally or manually as decided by the Industrial Township Authority in such form and within such period as may be specified in the said scheme, of their property based on the rate chart stated in the final scheme:

Provided that the Industrial Township Authority shall prepare an assessment list within a year from the date of publication of final scheme comprising all holdings within their jurisdiction based on the rate chart stated in the final scheme published by West Bengal Valuation Board.

The West Bengal Municipal (Amendment) Act, 2024.

(Section 4.)

Provided further that if any owner or person liable to pay property tax fails to comply self-assessment in due time or suppress any part of their property, it shall be treated as wilful suppression of facts and the person liable to pay property tax shall be penalised not exceeding thirty per cent. of the property tax enumerated in the assessment list prepared by the Industrial Township Authority in addition to the property tax.".

By order of the Governor,

PRADIP KUMAR PANJA, Pr. Secy. to the Govt. of West Bengal, Law Department.