

¹SCHEDULE A

[See section 4(a)]

	Slabs of annual letting value	In respect of land on building used or intended to be used for residential purpose	In respect of land on building used or intended to be used for non-residential purpose
	1	2	3
1.	Where the annual letting value of a land or building is—		
	(i) rupees 75 or more but not more than rupees 150.	2 percent. of the annual letting value.	4 percent. of the annual letting value.
	(ii) more than rupees 150 but less than rupees 300.	3 percent. of the annual letting value.	6 percent. of the annual letting value.
	(iii) rupees 300 or more but less than rupees 3,000.	4 percent. of the annual letting value.	8 percent. of the annual letting value.
	(iv) rupees 3,000 or more but less than rupees 6,000.	5 percent. of the annual letting value.	10 percent. of the annual letting value.
	(v) rupees 6,000 or more ..	6 percent. of the annual letting value.	12 percent. of the annual letting value.

²[*Explanation 1.*— Lands or buildings used or intended to be used for non-residential purpose means lands or buildings used or intended to be used for the purpose of any trade, commerce, industry, profession or business ; and lands or buildings used or intended to be used for residential purpose means lands or buildings used or intended to be used for residential purpose or for any purpose other than any trade, commerce, industry, profession or business.]

³[*Explanation 2.*— Where any land or building is used partly for residential purpose and partly for non-residential purpose, then for the purpose of determining the rate of tax specified in Schedule A, the annual letting value of the entire land or building shall be taken into account ; but for calculating the actual amount of the tax at the rate aforesaid, the amount letting value of the portion of land or building used or intended to be used for residential purpose only, or as the case may be, for non-residential purpose only shall be taken into account.]

II. Where any question arises as to whether any land or building is used or intended to be used for residential purpose or non-residential purpose, the question shall be referred for decision to the Collector shall, after holding a summary inquiry, record his decision.

An appeal shall lie against such decision to such authority as the State Government may, by notification in the *Official Gazette*, specify for the whole or any part of the State, which shall be made within sixty days from the date of the Collector's decision.

The decision recorded by the Collector, subject to any appeal to the authority specified as aforesaid and the order of the authority so specified in appeal, shall be final.

¹ These Schedules were substituted for the original schedule by Mah. 17 of 1974, s. 10.

² This *Explanation* was substituted for the original by Mah. 53 of 1976, s. 4.

³ This *Explanation* was substituted for the original by Mah. 17 of 1975, Sch.