

# ***Rajasthan Municipalities (Urban Development Tax) Rules, 2016***

***Published vide Notification No. F.8(G)(3)(Rules)/DLB/2010/9828 Jaipur, Dated 24.8.2016***

*rj1230*

**No. F.8(G)(3)(Rules)/DLB/2010/9828.** - In exercise of the powers conferred by section 337 read with clause (a) of sub-section (1) of section 102 of the Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009), the State Government hereby makes the following rules, namely: -

- 1. Short title and commencement.** - (1) These rules may be called the Rajasthan Municipalities (Urban Development Tax) Rules, 2016.  
(2) They shall come into force with effect from 1st April 2016.
- 2. Definitions.** - (1) In these rules, unless the subject or context otherwise require, -
  - (a) "Act" means the Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009);
  - (b) "Agent" means a person authorized in writing by an owner or occupier of any building or land or both to act on his behalf;
  - (c) . "Appellate Authority" means any authority or officer referred to in section 121 of the Act;
  - (d) "Assessor" means an assessor appointed under section 113 of the Act;
  - (e) "Form" means a form appended to these rules;
  - (f) "Person primarily liable" means the person who is liable to pay tax under section 120 of the Act.
  - (g) "Section" means a Section of the Act;
  - (h) "Urban Development Tax" or "Tax" means the tax imposed on building or land or both under clause (a) of sub-section (1) of section 102 of the Act; and
  - (i) "Year" means the financial year commencing from the first day of April, to which tax relates.  
(2) The words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.
- 3. Levy of Tax.** - Every municipality shall collect tax, from the person primarily liable to pay the tax, on lands and buildings situated in the municipal limits at such rate and from such date as may be specified in the notification issued by the State Government, from time to time, under section 102 of the Act.
- 4. Preparation of assessment list.** - (1) An assessment list for the purpose of levying the tax shall be prepared ward wise/circle wise/area wise in Form-I.  
(2) For the purpose of assessing the amount of the tax payable in respect of any building or land or both, assessor may -
  - (a) enter upon or into, to inspect and measure any building or land or both, and;
  - (b) make enquiries from the people living in neighbourhood and examine the previous record of the Municipality or other local authority in relation to such building or land or both, if necessary.  
(3) When the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in assessment list and in any notice which it may be necessary to serve upon him as the holder of the building or land or both, without any further description.  
(4) Where any building or land or both liable as a whole to payment of the tax is composed of separate tenements, the assessor may, upon the request of the owner of any such tenement,

determine the tax for each such tenement separately and assess the amount of tax payable in respect thereof.

**5. Procedure to deposit of tax.** - (1) The Chief Municipal Officer of the Municipality shall issue a public notice in Form-II within fifteen days from the date of order issued by the State Government under section 102 of the Act, calling upon the owners/occupiers of building or land or both, to submit self-assessment returns in Form-III. Such notice shall be also affixed on the notice board of the office of the Municipality.

(2) The person primarily liable to pay tax shall assess the tax payable by him and deposit the tax in bank account of the Municipality or in the office of the Municipality. After depositing the tax, self-assessment return in Form-III duly and correctly filed in, along with a copy of challan or receipt of tax deposited, shall be submitted by him in the office of Municipality, in person or by post or by transmitting them through online e-governance system.

(3) If the owner/occupier does not submit correct self-assessment return or fails to submit the self-assessment return as required under sub-rule (1) and (2) above, the Chief Municipal Officer /Assessor or the Officer authorized in this behalf, as the case may be, may -

(a) enter upon or into, inspect and measure any building or land or both;

(b) make enquiries from the people living in neighbourhood and examine the previous record of the Municipality or other local authority in relation to such building or land or both, if necessary; and

(c) assess the tax and recover the same from the defaulter.

(4) Five percent cases of self assessment returns of tax shall be scrutinised/ examined by the Chief Municipal Officer, Assessor or the Officer authorized by the State Government.

**6. Payment of tax and penalty.** - (1) The tax shall be payable during the financial year for which tax relates.

(2) After the expiry of the financial year penalty at the rate of 10% per annum shall be levied on the amount due.

**7. Statement of new building.** - Every Assessor or any other officer authorized by the Chief Municipal officer, shall prepare half yearly statement showing building or land within the area which have been newly constructed or reconstructed or enlarged or converted or developed. The copy of such statement shall be submitted to the Chief Municipal Officer.

**8. Repeal and savings.** - The Rajasthan Municipalities (Urban Development Tax) Rules, 2007 is hereby repealed:

Provided that such repeal shall not affect anything done or action taken or right, privilege, obligation or liability acquired or incurred, penalty imposed, forfeiture or investigation made or legal proceedings pending under the rules so repealed:

Provided further that such repeal shall not affect the previous operation of the rules, so repealed.

### Form-1

[see rule 4 (1)]

### Assessment list

.....Municipal board/Council/Corporation

District.....

S. No.	Ward No.	Address of the property with number, Sector number, name of building, name of street, mohalla, colony etc.	Name and address of the owner	Name of the occupier	Total area of the land (in sq Yards)	Constructed/ Built up area (in sq. Yards)
1	2	3	4	5	6	7
Actual use of land/ constructed area	Taxable Area (in sq. Yards)	Market value assessed as per provisions of the	Tax payable use wise (in Rs.) Column 9x10/2000	Total tax (Total of Column 11)	Result of appeal, if any amount of tax payable	Remarks

		Rajasthan Stamp Rules, 2004 (Per Sq. meter)				
8	9	10	11	12	13	14

### **Form-II**

[see rule 5 (1)]

Office of the Municipal Corporation/Council/Board/.....

### **Public Notice**

In pursuance of sub-rule (1) of rule 5 of the Rajasthan Municipalities (Urban Development Tax) Rules, 2016, it is hereby informed that tax under section 102 of the Rajasthan Municipality Act, 2009, is leviable vide notification No. ....Dated ..... issued by the State Government on buildings and lands situated in the area of Municipality.

Now every owner/occupier of such building and land is required to submit in each financial year duly and correctly filled self assessment return in Form-III appended to the Rajasthan

Municipalities (Urban Development Tax) Rules, 2016 and assess the tax and deposit the same in the bank account no.....of the Municipality or office of the Municipality and file return in Form-III in the office of the Municipality, in person or by post or by transmitting them through online e-governance system.