

[Extract from the Chd. Admn. Gaz. (Extra.), dated the 10th August, 2015]

CHANDIGARH ADMINISTRATION
LOCAL GOVERNMENT DEPARTMENT

Order

The 10th August, 2015

No. 6/1/4A-FII(8)-2015/8203.—In partial modification of order issued,—*vide* No. 6/1/4A-FII(8)/2015/7616, dated 27th July, 2015, by the Secretary, Local Government Department, Chandigarh Administration and in exercise of the powers conferred under Section 90(3) and 90(5) of the Punjab Municipal Corporation Act, 1976 as extended to the Union Territory of Chandigarh, the Administrator of Union Territory, Chandigarh, is pleased to amend the said order to the following extent with immediate effect :—

1. For the purpose of calculating tax payable on plot area, only the vacant plot area outside the plinth area of ground floor shall be counted i.e. for the plot area of 500 Sq. yards and plinth area of 300 Sq. yards then the vacant plot area will be (500 Sq. yards—300 Sq. yards = 200 Sq. yards) on which the tax shall be calculated.
2. No tax shall be leviable on residential lands and buildings up to 300 Sq. yards owned and self occupied (no portion is let out) by the following categories of persons :
 - (a) Persons, who have served, or are serving, in any rank, whether as combatant or a non-combatant, in the Naval, Military or Air Forces of the Union of India.
 - (b) Widows.
 - (c) Disabled persons, who are as if being assesseees entitled for the time being to the benefits of deduction under Section 80U of the Income Tax Act, 1961.

3. The assesseees who will pay the property tax within 60 days from the date of launch of Self Assessment Scheme will be given 40% rebate.
4. The assesseees paying the Property Tax on Residential Lands and Buildings from sixty one days to 120 days from the start of Self Assessment Scheme will be given 30% rebate.
5. The assesseees paying the Property Tax from 121 days to 180 days from the start of the Self Assessment Scheme will be given 20% rebate.

ANURAG AGARWAL,
Secretary, Local Government,
Chandigarh Administration.