

MUNICIPAL CORPORATION CHANDIGARH

Due date for availing 10% rebate:-
i) **By cash** : **31.05.2017**
ii) **By cheque/D.D.** : **26.05.2017**

As per the provisions of Chandigarh Administration, Local Government Department Notification No.2257-FII(8)-2004/7228, dated 22nd November, 2004, all owners / occupiers of Commercial, Industrial and Institutional properties and Residential properties from where commercial activities are being undertaken, are liable to pay Property Tax /Service Charges & Fire Cess every year under Self Assessment Scheme w.e.f. 22.11.2004. The Self Assessment Scheme is opened every year from 1st April to 31st May. The assesseees who deposit the Tax during this period, are allowed 10% rebate and thereafter, the tax besides charging interest @ 12% from April 1st of the Assessment Year, are to be charged 25% over & above the prescribed rate.

In view of the above, it is hereby notified for the information of the general public / owners of properties situated within the limits of Municipal Corporation, Chandigarh that in order to claim 10% rebate, deposit the tax within the stipulated period of the Self Assessment Scheme (01.04.2017 to 31.05.2017) **failing which, the appropriate action under Section 138 of the Punjab Municipal Corporation Act 1976 as extended to Union Territory of Chandigarh will be initiated and after the attachment, the property would be sealed.**

ARREAR OF PROPERTY TAX AND FIRE CESS: In case, Property Tax & Fire Cess have not been paid so far for the Assessment Years commencing from 2004-05 to 2016-17, the owner/occupier/lessee is required to make payment of the same along with interest @ 18% up to 03.06.2007 & 12% p.a. w.e.f. 4.06.2007 on delayed payment. It will be the responsibility of the owner /occupier/lessee to deposit the Property Tax dues, if any; failing which Municipal Corporation shall recover the whole amount including interest and penalty at any time.

NOTICE OF VACANCY: In order to claim 2/3rd refund or remission on account of vacancy of Property Tax, the owner /occupier / lessee is required to give due notice of vacancy every year within 30 days from the commencement of the Assessment Year and may deposit 1/3rd Property Tax after availing 2/3rd remission at his/her own.

WHERE TO DEPOSIT:

1. All Branches of Oriental Bank of Commerce located in Chandigarh.
2. All e-Sampark Centres located in Chandigarh (**with additional charges of Rs.100/- per transaction**) during Self Assessment period.

Note 1: The payment in cash at the e-Sampark Centers will be accepted up to Rs.10,000/- only.

Note. 2: The payment through Cheque/DD of any amount may be remitted in time so that it gets encashed before due date.

Printed Bank pay-in -slips are being sent along-with the Tax Demand Bills to all the assesseees for their convenience.

RATE OF SERVICE CHARGES ON GOVERNMENT BUILDINGS OF UNION GOVT., STATE GOVERNMENTS & CHANDIGARH ADMINISTRATION: The rate of Service Charges on the Govt. Buildings of Union Govt., State Governments & Chandigarh Administration is @ 75% of the Property Tax calculated as per the rates of Zone 'C' of the respective Group as per the Chandigarh Municipal Corporation (Tax on Commercial, Industrial & Institutional Lands and Buildings) Bye-Laws, 2003.

RESPONSIBILITY OF TAXPAYERS: Although, under the **Self Assessment Scheme**, service of demand notices is not mandatory yet Demand Notices are being sent through courier agency for the convenience of the tax payers. The Tax Demand Bills have been handed over to courier agency and likely to be delivered to the assesseees. If tax bill is not received by any assesseee **then a duplicate copy may be collected from the Tax Branch.** The Municipal Corporation will not be responsible for postal delay, if any.

FOR MORE INFORMATION PLEASE CALL:- Assistant Collector (Tax) 01725021618.

Tax Branch, Room No.25, Ground Floor, New Deluxe Building, Municipal Corporation, Sector 17, Chandigarh www.mcchandigarh.gov.in

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