



புதுச்சேரி மாநில அரசிதழ்

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PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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வெளியீடு

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No. } 10	Poudouchéry	Mardi	22	Janvier	2019 (2 Magha 1940)
No. }	Puducherry	Tuesday	22nd	January	2019

GOVERNMENT OF PUDUCHERRY LOCAL ADMINISTRATION SECRETARIAT

(G.O. Ms. No. 37/LAS/2018, Puducherry, dated 11th January 2019)

ORDER

The Government of Puducherry has directed the Commissioners of all the Municipalities to undertake General upward Revision of Property Tax for the quinquennial period commencing from 01-04-2017 to 31-03-2022 *vide* G.O Ms. No. 33/LAS/2017, dated 09-03-2017 of the Local Administration Secretariat, Puducherry.

2. As per sub-section (2) of section 121 of the Puducherry Municipalities Act, 1973, the Property Tax shall be levied at the rate not exceeding 30% on the basis of Annual Rental Value of Buildings. However, in accordance with rule 6 of the Puducherry Municipalities (Assessment of Annual Rental Value of Buildings/

Houses) Rules, 2000, the rate of tax has been restricted to 9% of the Annual Rental Value of Buildings, which in turn shall be fixed by the Municipal Council with prior approval of the Government having regard to the location, use and type of construction of buildings.

3. Therefore, for the quinquennial period 2017-2022 Government has directed the Local Bodies to enhance the Annual Rental Value of Buildings by uniform rate of 15% for residential buildings, 25% for commercial/industrial buildings and 20% for other structures, over the rates pertaining to the last quinquennial period, 2012-2017 in order to strengthen their financial position, so that, they could manage to meet the growing additional expenditure towards civic amenities, payment of salary and pension to their employees as per the recommendations of the 7th Central Pay Commission and other over-heads.

4. Further, the Government of Puducherry has issued orders withdrawing the concession of 50% reduction in the Annual Rental Value granted in respect of owner occupied residential buildings, as hitherto allowed *vide* G.O. Ms. No. 33/LAS/2017, dated 09-03-2017 of the Local Administration Secretariat, Puducherry.

5. Furthermore, the Government of Puducherry has ordered the Municipalities to re-classify the Roads/Streets which determine location of buildings which is one of the factors for fixing the rental value of buildings *vide* G.O. Ms. No. 41/LAS/2017, dated 31-03-2017 of the Local Administration Secretariat, Puducherry.

6. However, it has come to the notice of the Government of Puducherry, that (i) such upward revision of Annual Rental Value of Buildings, (ii) withdrawal of concession of 50% reduction granted in the Annual Rental Value in respect of Owner Occupied Residential Buildings and (iii) re-classification of Roads/Streets have cumulatively contributed to the enhancement, of rental value of buildings and resultantly caused much burden to the tax payers. Further, most of the Members of Legislative Assembly of Puducherry have also expressed much concern on the financial burden caused to the tax payers due to the hike in Property Tax/ House Tax.

7. Therefore, the Council of Ministers *vide* Resolution No. 2018/M.35/237, dated 02-11-2018 has approved the proposal for reduction of Property Tax/ House Tax fixed for the quinquennial period commencing from 01-04-2017 to 31-03-2022 by 25% in respect of owner occupied residential buildings.

8. Hence, the Government of Puducherry is pleased to order that Property Tax in respect of Owner Occupied Residential Buildings shall be reduced by 25% from the existing structure fixed for the quinquennial period commencing from 01-04-2017 to 31-03-2022.

(By order)

GIDDI BALARAM,

Under Secretary to Government (Local Administration).

GOVERNMENT OF PUDUCHERRY
LOCAL ADMINISTRATION SECRETARIAT

(G.O. Ms. No. 38/LAS/2018, Puducherry, dated 11th January 2019)

ORDER

The Government of Puducherry has directed the Commissioners of all the Commune Panchayats to undertake General upward Revision of House Tax for the quinquennial period commencing from 01-04-2017 to 31-03-2022 *vide* G.O Ms. No. 34/LAS/2017, dated 09-03-2017 of the Local Administration Secretariat, Puducherry.

2. As per sub-section (1) of section 127 read with sub-section (4) of section 130 of the Puducherry Village and Commune Panchayats Act, 1973, the House Tax shall be levied at the rate not exceeding 16% on the Annual Rental Value of Buildings. However, in accordance with rule 6 of the Puducherry Village and Commune Panchayats (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000, the rate of tax has been restricted to 9% of the Annual Rental Value of Buildings which in turn shall be fixed by the Commune Panchayat or Village Panchayat with prior approval of the Government having regard to the location, use and type of construction of buildings.

3. Therefore, for the quinquennial period 2017-2022 Government has directed the Local Bodies to enhance the Annual Rental Value of Buildings by uniform rate of 15% for residential buildings, 25% for commercial/industrial buildings and 20% for other structures, over the rates pertaining to the last quinquennial period, 2012-2017 in order to strengthen their financial position, so that, they could manage to meet the growing additional expenditure towards civic amenities, payment of salary and pension to their employees as per the recommendations of the 7th Central Pay Commission and other over-heads.

4. Further, the Government of Puducherry has issued orders withdrawing the concession of 50% reduction in the Annual Rental Value granted in respect of owner occupied residential buildings, as hither to allowed *vide* G.O. Ms. No. 34/LAS/2017, dated 09-03-2017 of the Local Administration Secretariat, Puducherry.

5. Furthermore, the Government of Puducherry has ordered the Commune Panchayats to re-classify the Roads/Streets which determine location of buildings which is one of the factors for fixing the rental value of buildings *vide* G.O. Ms. No. 02/LAS/2017, dated 18-04-2017 of the Local Administration Secretariat, Puducherry.

6. However, it has come to the notice of the Government of Puducherry, that (i) such upward revision of Annual Rental Value of Buildings, (ii) withdrawal of concession of 50% reduction granted in the Annual Rental Value in respect of Owner Occupied Residential Buildings and (iii) re-classification of Roads/ Streets have cumulatively contributed to the enhancement of rental value of buildings and resultantly caused much burden to the tax payers. Further, most of the Members of Legislative Assembly of Puducherry have also expressed much concern on the financial burden caused to the tax payers due to the hike in Property Tax/House Tax.

7. Therefore, the Council of Ministers *vide* Resolution No. 2018/M.35/237, dated 02-11-2018 has approved the proposal for reduction of Property Tax/House Tax fixed for the quinquennial period commencing from 01-04-2017 to 31-03-2022 by 25% in respect of owner occupied residential buildings.

8. Hence, the Government of Puducherry is pleased to order that House Tax in respect of Owner Occupied Residential Buildings shall be reduced by 25% from the existing structure fixed for the quinquennial period commencing from 01-04-2017 to 31-03-2022.

(By order)

GIDDI BALARAM,

Under Secretary to Government (Local Administration).
