THE TAMIL NADU URBAN LAND TAX ACT, 1966

Arrangement of sections

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[1][TAMIL NADU] ACT NO. 12 OF 1966[2]

THE [1][TAMIL NADU] URBAN LAND TAX ACT, 1966

[*Received the assent of the President on the 9th September 1966, first published in the* Fort St. George Gazette *Extraordinary, dated the 10th September 1966 (Bhadra 19, 1888).*]

An Act to provide for the levy of tax on urban land in the [3][State of Tamil Nadu].

BE it enacted by the Legislature of the [3][State of Tamil Nadu] in the Seventeenth Year of the Republic of India as follows : -

CHAPTER I

PRELIMINARY

Short title and commencement

1. (1) This Act may be called the [1][Tamil Nadu] Urban Land Tax Act, 1966

2. (a) (i) This Act, except sections 19, 47 and 48, shall be deemed to have come into force in the City of Madras on the 1st day of July 1963 and sections 19 and 47 shall be deemed to have come into force in the City of Madras on the 21st May 1966.

(ii) Section 48 shall come into force on the date of the publication of this Act in the **Fort. St. George Gazette*.

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[1] These words were submitted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2] For Statement of Objects and Reasons , *see Fort. St. George Gazette Extraordinary*, dated the 2nd August 1966, Part IV – Section 3, page 92.

[3] This expression was submitted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) order, 1969,

* **Now the *Tamil Nadu Government Gazette*.**

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(b) The Government may, by notification, direct that this Act shall come into force on such date as may be specified in the notification in -

(i) any of other municipal town ; or

(ii) any township ; or

(iii) any area specified in the notification and within sixteen kilometers of the City of Madras or such municipal town or township.

(3) The Government may, by notification, cancel any notification issued under clause (b) of sub-section (2) but the cancellation shall not be deemed to affect the power of the Government under clause (b) of sub-section (2) again to bring this Act into force in such municipal town or township or area.

(4) A draft of any notification proposed to be issued under clause (b) of sub-section (2) or sub-section (3) shall be laid on the table of the Legislative Assembly and the notification shall not be issued unless the Assembly approves the draft either without modification or addition or with modifications or additions; and upon such approval being given, the notification shall be issued in the form in which it has been approved and such notification on being so issued shall be published in the **Fort St. George Gazette* and shall thereafter be of full force and effect.

Extension of the Act to Madras City Belt Area.

[1][**1-A.** Notwithstanding anything contained in clause (b) of sub-section (2) and sub-section (4) of section 1, this Act shall be deemed to have come into force on the 1st day of July 1975 in the area comprised within sixteen kilometers of the outer limits of the City of Madras (hereinafter referred to in this Act, as the Madras City Belt Area):

Provided that for the purpose of determining the amount or urban land tax under this Act in respect of such area, the market value as on the 1st day of July 1971 shall be the basis:

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[1] This section was inserted by section 2 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975)

*** Now the *Tamil Nadu Government Gazette.***

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Provided further that where any portion of a village lies within the said sixteen kilometres, the whole of such village shall be deemed to lie outside the said sixteen kilometers for the purpose of this Act.]

Definitions

2. In this Act, unless the context otherwise requires -

(1) "assessee" means a person by whom urban land tax is payable under this Act and includes every other person in respect of whom any proceeding under this Act has been taken for the determination of the urban land tax payable by him ;

(2) "Assistant Commissioner" means the Assistant Commissioner of Urban Land Tax appointed under section 3;

(3) "building" includes a house, out-house, stable, latrine, godown, shed, hut, wall and any other structure, whether of masonry, bricks, mud, wood, metal or any other material whatsoever;

(4) "Commissioner" means the Commissioner of Urban Land Tax appointed under section 3;

(5) "date of the commencement of this Act" means-

(i) in relation to the City of Madras, the first day of July 1963 ; and

(ii) in relation to any other municipal town or township or area, the first day of July of the fasli year in which the notification under clause (b) of sub-section (2) of section 1 is published ;

(6) "each urban land" means [1][the urban land] comprised in a survey number or a sub-division number ;

(7) "fasli year" means the year commencing on the first day of July ;

(8) "Government" means the State Government;

[2][8-A) "ground" means an area comprising two hundred and twenty three square metres (two thousand and four hundred square feet) ;

(8-B) "municipal town" includes the City of Madurai;]

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[1] These words were substituted for the words "the land" by section 3 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975)

[2] These clauses were inserted by section 2 (a) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

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(9) "occupier" includes-

(a) any person for the time being paying or liable to pay to the owner rent or any portion of the rent of the urban land or of the building constructed on the urban land or part of such land or building in respect of which the word is used or the damages on account of the occupation of such land, building or part ; and

(b) a rent – free occupant ;

but does not include any person who is entitled to the kudiwaram in respect of any inam land but in respect of which land any other person is entitled to the melwaram ;

(10) "owner" includes -

(i) any person (including a mortgagee in possession) for the time being receiving or entitled to receive, whether on his own account or as agent, trustee, guardian, manager or receiver for another person or for any religious or charitable purposes, the rent or profits of the urban land or of the building constructed on the urban land in respect of which the word is used;

(ii) any person who is entitled to the kudiwaram in respect of any inam land ;

but does not include -

(a) *a shrotriemdar* ; or

(b) any person who is entitled to the melwaram in respect of any inam land but in respect of which land any other person is entitled to the kudiwaram.

Explanation . – For the purposes of clause (9) and clause (10), inam land includes *lakhiraj* tenures of land and *shrotriem* land ;

[1][(10-A) "Schedule" means the Schedule appended to this Act ;]

[1] This clause was inserted by section 2(b) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

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(11) "township" means a township constituted under the Mettur Township Act, 1940 ([1][Tamil Nadu] Act XI of 1940), the Courtallam Township Act, 1954 ([1][Tamil Nadu Act XVI of 1954), the Bhavanisagar Township Act, 1954, ([1][Tamil Nadu] Act XXV of 1954) or section 4 of the [1][Tamil Nadu] Panchayats Act, 1958 ([1][Tamil Nadu] Act XXXV of 1958) or any other township constituted under any other law for the time being in force ;

(12) "Tribunal" means a Tribunal constituted under section 4;

[2][(12-A) "urban area" means the urban area referred to in section 6-A;]

(13) "urban land" means any land which is used or is capable of being used as a building-site and includes garden or grounds, if any, appurtenant to a building but does not include any land which is registered as wet in the revenue accounts of the Government and used for the cultivation of wet crops.

Explanation. –For the purposes of this clause, any site on which any building has been constructed shall be deemed to be urban land ;

(14) "Urban Land Tax Officer" means the Urban Land Tax Officer appointed under section 3.

Special definition

[3]**[2-A**. Notwithstanding anything contained in clause (5) of section 2, in this Act, unless the context otherwise requires, 'date of the commencement of this Act' in relation to the Madras City Belt Area means the 1st day of July 1975;

Provided that for the purpose of determining the amount of urban land tax under this Act in respect of such area, the market value as on the 1st day of July 1971 shall be the basis.]

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) order, 1969.

[2] This clause was inserted by section 2 (c) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

[3] This Section was inserted by section 4 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975).

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CHAPTER II

URBAN LAND TAX AUTHORITIES

Urban land tax authorities

3. (1) There shall be following clauses of urban land Urban land tax authorities for the purposes of this Act, namely : -

(a) the *Board of Revenue;

(b) Commissioner of Urban Land Tax ;

(c) Assistant Commissioners of Urban Land Tax ;

(d) Urban Land Tax Officer.

(2) (a) The authorities specified in clauses (b) and (c) of sub-section (1) shall be appointed by the Government, and the authorities specified in clause (d) of sub-section (1) shall be appointed by the Commissioner.

(b) The appointment under clause (a) shall be by notification with jurisdiction over such area as may be specified in such notification.

(c) The authorities specified in sub-section (1) shall exercise, discharge and perform such powers, duties and functions as are assigned to them by or under this Act.

3. The Government may, by notification, empower any officers [other than the authorities specified in sub-section (1)] including officers of any local authority to exercise such powers, discharge such duties and perform such functions under this Act in respect of such classes of persons or classes of urban land and in such areas, as may be specified in the notification.

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* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

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[1][**(3-A)** Where in any case the owner holds urban land within the jurisdiction of more than one Assistant Commissioner, the Assistant Commissioner within whose jurisdiction the major extent of urban land is held, shall be the Assistant Commissioner having jurisdiction in respect of the entire extent of the urban land held by the owner in the urban area.

(3-B) Where in any case, the owner holds equal extent of urban land within the jurisdiction of more than one Assistant Commissioner, the Commissioner may *suo motu* or on application made by such owner, specify by order as to which Assistant Commissioner shall have jurisdiction in respect of the entire extent of urban land held by such owner in the urban area.]

(4) The authorities specified in sub-section (1) and the officers specified in sub-section (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(5) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the *Board of Revenue.

Constitution of Tribunals

4. (1) The Government shall constitute as many Tribunals as may be necessary for the purposes of this Act.

(2) Each Tribunal shall consist of one person only who shall be a Judicial Officer not below the rank of Subordinate Judge.

****Judicial Officer not below the rank of Subordinate Judge the expression an Officer not below the rank of District Revenue Officer shall be substituted****

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[1] These sub-sections were inserted by section 3 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971)

* By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

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*** amendment of act 09th may 1997 ***

(3) Each Tribunal shall have such jurisdiction as the Government may, by notification, from time to time determine.

CHAPTER III

DETERMINATION OF MARKET VALUE AND ASSESSMENT OF URBAN LAND TAX

Levy of urban land tax

5. Subject to the other provisions contained in this Act, there shall be levied and collected for every fasli year commencing from the date of commencement of this Act, a tax on each urban land (hereinafter referred to as the urban land tax) from the owner of such urban land [1][at the rate specified in the Schedule.]

Special provisions regarding revised rates.

[2]**[5-A.** (1) Notwithstanding anything contained in this Act, the rate of tax under this Act as amended by the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971) shall be levied in the City of Madras, with effect from the 1st day of July 1971.

(2) For the purpose of determining the amount of urban land tax under sub-section (1), the market value as on the 1st day of July 1963, shall be the basis.

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[1] These words were substituted for the words "at the rate of 0.4 per centum of the market value of such urban land" by Section 4 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

[2] This section was inserted by section 5, *ibid.*

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(3) Subject to the provisions of sub-section (2), for determining the amount of urban land tax under sub-section (1), the provisions of this Act shall, as far as may be, apply as they applied to the determination of the amount of urban land tax before the date of the publication of the Tamil Nadu Urban Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971), in the *Tamil Nadu Government Gazette*].

Special provisions regarding revised rates.

[1]**[5-B**. (1) Notwithstanding anything contained in this Act, the rate of tax under this Act as amended by the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973), shall be levied in the area in which this Act is in force, with effort from the 1st day of July 1972.

(2) For the purpose of determining the amount of urban land tax under sub-section (1), the market value as on the date of the commencement of this Act, shall be the basis.

(3) Subject to the provisions of sub-section (2) and the other provisions of this Act, for determining the amount of the urban land tax under sub-section (1), the provisions of this Act shall, as far as may be, apply as they applied to the determination of the amount of urban land tax before the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973) in the *Tamil Nadu Government Gazette.*]

Special provisions regarding revised rates.

[2]**[5-C.** (1) Notwithstanding anything contained in this Act, the rate of tax under this Act as amended by the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975), shall be levied in the area in which this Act is in force (including the Madras City Belt Area) with effect from the 1st day of July 1975.

(2) For the purpose of determining the

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[1] This section was inserted by section 2 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973).

[2] . This section was inserted by section 5 of the Tamil Nadu Urban land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975).

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amount of urban land tax under sub-section (1) in respect of the areas specified in that sub-section, the market value as on the 1st day of July 1971, shall be the basis.

(3) Subject to the provisions of sub-section (2) and the other provisions of this Act, for determining the amount of the urban land tax under sub-section (1), the provisions of this Act shall, as far as may be, apply as they applied to the determination of the amount of urban land tax before the 1st day of July 1975.]

Market value of urban land

6. For the purposes of this Act, the market value of any urban land shall be estimated to be the price which in the opinion of the Assistant Commissioner, or the Tribunal, as the case may be, such urban land would have fetched or fetch, if sold in the open market on the date of the commencement of this Act.

Urban area

[1][**6-A**. For the purposes of this Act, the area comprising in –

(a) the City of Madras,
(b) the Madras City Belt Area,
(c) any municipal town,
(d) the area within sixteen kilometres of the outer limits of such municipal town,
(e) any township,
(f) the area within sixteen kilometres of the outer limits of such township,

shall each constitute a separate urban area and for the purposes of assessment under this Act, the extent of urban land held by an owner in one urban

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[1] These sections were substituted by section 6 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) for the following sections, which were inserted by section 6 of the Tamil Nadu Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971) :-

"6-A. *Urban area* – For the purposes of this Act, the area comprising –
(a) the City of Madras and the area within sixteen kilometres of such city.;
(b) any municipal town and the area within sixteen kilometres of such municipal town ; and
(c) any township and the area within sixteen kilometres of such township, shall each constitute a separate urban area and for the purposes of assessment under this Act, the extent of urban land held by an owner in one urban area shall not be included in the extent of urban land held by him in another urban area.

6-B. *Total extent only to fix the rates*. – For the purpose of this Act, the total extent of the urban land in an urban area shall be taken into account for applying the rates specified in the Schedule."

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area shall not be included in the extent of urban land held by him in another urban area.

Total extent only to fix the rates

6-B. For the purposes of this Act, -

(i) the total extent of the urban land which is vacant or which is used for residential purposes in an urban area shall be taken into account for applying the rates specified in Parts I and III of the Schedule ;

(ii) the total extent of the urban land used for non-residential purposes in an urban area shall be taken into account for applying the rates specified in Parts II and IV of the Schedule.]

Owner of urban land liable to submit return.

7. Every owner of urban land liable to pay urban land tax under this Act shall, within a period of one month from the date of the publication of the [1][Tamil Nadu] Urban Land Tax Ordinance, 1966 [[1][Tamil Nadu] Ordinance 30 of 1966] in the **Fort St. George Gazette*, furnish to the Assistant Commissioner having jurisdiction a return in a respect of each urban land containing the following particulars, namely : -

(a) name of the owner of the urban land;

(b) the extent of the urban land,

(c) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land, and

(d) the amount which in the opinion of the owner is the market value of the urban land:

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[1] These words were substituted for the words "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

* **Now the *Tamil Nadu Government Gazette*.**

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[1][Provided that in the case of an owner of urban land in any area in respect of which a notification under clause (b) of sub-section (2) of section 1 is published, the return referred to in this section shall be furnished within one month from the date of the publication of such notification [2][or within such further time as the Government may, by notification, specify].]

Owner of urban land in the City of Madras to submit return

[3]**[7-A**. Notwithstanding anything contained in section 7, every owner of urban land in the City of Madras liable to pay urban land tax shall, within a period of one month from the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act,1971 (Tamil Nadu Act 30 of 1971) in the *Tamil Nadu Government Gazette*, [4][or within such further time as the Government may, by notification, specify] furnish to the Assistant Commissioner having jurisdiction a return in respect of each urban land containing the following particulars, namely : -

(a) name of the owner of the urban land ;

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[1] This proviso was added by section 7 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

[2] This expression was inserted by Section 3 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu 19 of 1973).

[3] This section was inserted by section 8 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

[4] This expression was inserted by section 4 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973).

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(b) the extent of the urban land in the City of Madras ; and

(c) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land, and the provisions of this Act, shall, as far as may be, apply in respect of such return as they apply in respect of the return referred to in section 7.]

Owner of urban land to submit return in certain cases.

[1][**7-B**. Notwithstanding anything contained in section 7 and in section 7-A, every owner of urban land in the area in which this Act is in force and liable to pay urban land tax shall, within a period of one month from the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973) in the *Tamil Nadu Government Gazette* or within such further time as the Government may, by notification, specify, furnish to the Assistant Commissioner having jurisdiction a return in respect of each urban land containing the following particulars, namely : -

(a) name of the owner of the urban land;

(b) the extent of the urban land in the urban area ; and

(c) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land, and the provisions of this Act, shall, as far as may be, apply in respect of such return as they apply in respect of the return referred to in section 7.]

Owner of urban land to submit return in certain cases.

[2][**7-C**. Notwithstanding anything contained in sections 7, 7-A and 7-B, every owner of urban land in the area in which this Act is in force (including the Madras City Belt Area) and liable to pay urban land tax shall, within a period of one month from the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) in the *Tamil Nadu*

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[1] This section was inserted by section 5 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973).

[2] This Section was inserted by section 7 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975).

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Government Gazette or within such further time as the Government may, by notification, specify, furnish to the Assistant Commissioner having jurisdiction a return in respect of each urban land containing the following particulars, namely : -

(a) name of the owner of the urban land;

(b) the extent of the urban land in the urban area ; and

(c) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land ;

and the provisions of this Act, shall, as far as may be, apply in respect of such return as they apply in respect of the return referred to in section 7.]

Return by whom to be signed.

8. The return made under section 7 shall be signed and verified -

(a) in the case of an individual, by the individual himself ; where the individual is absent from India, by the individual concerned or by some person duly authorized by him in this behalf ; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf ;

(b) in the case of a Hindu undivided family, by the Manager, and, where the Manager is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family ;

(c) in the case of a company, by the principal officer thereof ;

(d) in the case of a firm, by any partner thereof, not being a minor ;

(e) in the case of any other association, by any member of the association or the principal officer thereof ; and

(f) in the case of any other person, by that person by some person competent to act on his behalf.

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Collection of information

9. If any owner of urban land fails to furnish the return under section 7, the Assistant Commissioner may obtain the necessary information in respect of the particulars specified in section 7, either by himself or through such agency as he thinks fit.

Determi nation of market value by Assistant Commissioner

10. (1) Where a return is furnished under section 7, the Assistant Commissioner shall examine the return and make such enquiry as he deems fit. If the Assistant Commissioner is satisfied that the particulars mentioned therein are correct and complete, he shall, by order in writing, determine the market value of the urban land and the amount of urban land tax payable in respect of such urban land.

(2) (a) Where on examination of the return and after the enquiry, the Assistant Commissioner is not satisfied that the particulars mentioned therein are correct and complete, he shall serve a notice on the owner either to attend in person at his office on a date to be specified in the notice or to produce or cause to be produced on that date any evidence on which the owner may rely in support of his return.

(b) The Assistant Commissioner, after hearing such evidence as the owner may produce in pursuance of the notice under clause (a) and such other evidence as the Assistant Commissioner may require on any specified points shall, by order in writing, determine the market value of the urban land and the amount of urban land tax payable in respect of such urban land.

(c) Where the owner has failed to attend or produce evidence in pursuance of the notice under clause (a), the Assistant Commissioner shall, on the basis of the enquiry made under clause (a), by order in writing, determine the market value of the urban land the amount or urban land tax payable in respect of such urban land.

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Procedure in case where no return is filed.

11.(1) Where the owner of urban land has failed to furnish the return under section 7, and the Assistant Commissioner has obtained the necessary information under section 9 he shall serve a notice on the owner in respect of each urban land specifying therein-

(a) the extent of the urban land,

(b) the amount which, in the opinion of the Assistant Commissioner, is the correct market value of the urban land, and

direct him either to attend in person at his office on a date to be specified in the notice or to produce or cause to be produced on that date any evidence on which the owner may rely.

(2) After hearing such evidence, as the owner may produce and such other evidence as the Assistant Commissioner may require on any specified points, the Assistant Commissioner shall, by order in writing determine the market value of the urban land and the amount of urban land tax payable in respect of such urban land.

(3) Where the owner has failed to attend or to produce evidence in pursuance of the notice under sub-section (1), the Assistant Commissioner shall, on the basis of the information obtained by him under section 9, by order in writing determine the market value of the urban land and the amount of the urban land tax payable in respect of such urban land.

Copy of order to be sent to the assessee, Commissioner and Urban Land Tax Officer.

12. A copy of the order passed under section 10 or 11 shall be served on the owner in such manner as may be prescribed and a copy of the said order shall also be sent to the Commissioner and the Urban Land Tax Officer concerned.

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Market value to remain in force for specified period

[1][**13**. The market value determined under this Act with reference to any specified date shall remain in force for such period as the Government may, from time to time, specify in this behalf and such period shall commence from such specified date.]

Notice of demand.

14.(1) After the determination of the market value and of the amount of the urban land tax under section 10 or 11, the Urban Land Tax Officer shall cause a notice of demand to be served on the assessee. Such notice shall specify the amount of the urban land tax payable by the assessee and shall contain such other particulars as may be prescribed.

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[1] The present section was substituted by section 8 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975)

[The original section 13 read as follows : -

"13. *Duration of urban land tax determined under section 10 or 11*, (1) The amount of urban land tax determined under section 10 or 11, with the modification, if any, made in any appeal under section 20, shall remain in force, -

(a) for a period of ten years from the 1st day of July of the fasli year in which the urban land tax is so determined, or

(b) for a further period not exceeding ten years as the Government may direct.

(2) After the expiration of the period of ten years referred to in clause (a) of sub-section (1), the Government may, and after the expiration of the further period referred to in clause (b) of sub-section (1), the Government shall, direct revision of the urban land tax.

(3) All the provisions of this Act shall, as far as may be, apply to the determination of the urban land tax in pursuance of a direction under sub-section (2) as they apply to the determination of urban land tax for the first time after the date of the commencement of this Act.

(4) For the purposes of revision of the urban land tax under sub-sections (2) and (3) -

(a) the reference in section 6 of "the date of the commencement of this Act" shall be construed as a reference to the 1st day of July of the fasli year in which the direction under the said sub-section (2) is issued : and

(b) the period of one month referred to in section 7 shall be computed from the date on which such direction is issued."

In the said section 13, for the heading "Duration of urban land tax determined under section 10 or 11. –" the heading "Market value to remain in force for ten years. –" was substituted by section 9 (i) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971, (Tamil Nadu Act 30 of 1971)

For sub-section (1) of the said section 13, the following sub-section was substituted by section 9 (ii) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971): -

"(1) The market value determined finally under this Act shall remain in force -

(a) for a period of ten years from the date of the commencement of this Act, or

(b) for a further period not exceeding ten years as the Government may direct."

In sub-section (2), for the words "direct revision of the Urban Land Tax", the words "direct revision of market value" was substituted by section 9 (iii) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

For sub-section(3), the following sub-section was substituted by section 9 (iv) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971) : -

"(3) All the provisions of this Act shall, as far as may be, apply to the determination of the market value in pursuance of a direction under sub-section (2) as they apply to the determination of the market value for the first time after the date of the commencement of this Act."

In sub-section (4), for the words "revision of the Urban Land Tax", the words " revision of the market value" were substituted by section 9 (v) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).]

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(2) The notice referred to in sub-section (1) shall call upon the assessee to pay within a period of fifteen days from the date of service of the notice the urban land tax specified in the notice.

(3) Where the urban land tax payable by assessee is not paid before the expiry of the period specified in the notice, the urban land tax shall be recovered from the assessee as arrears of land revenue.

Separate notice of demand for each fasli year

15. In respect of the urban land tax payable for every fasli year or part thereof there shall be a separate notice of demand, containing the particulars mentioned in section 14, and it shall be served on the assessee.

Urban land tax escaping assessment

16. If the Assistant Commissioner has reason to believe that for any reason any urban land has escaped assessment or has been wrongly or incorrectly assessed for any fasli year, he may, within such period and after following such procedure as may be prescribed, proceed to assess or re-assess such urban land and the provisions of this Act shall, as far as may be, apply to such assessment or re-assessment.

Urban land tax to be first charge on urban land.

17. The urban land tax shall [1][notwithstanding anything contained in any other law for the time being in force made by the Legislature of the State], or any custom, usage or contract or decree or order of a court or other authority [2][but subject to any tax or other amount due to the Central Government under any law in force] be a first charge upon the urban land and upon the immovable property, on such urban land and belonging to the person liable to pay such tax.

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[1] These words were substituted for the words "notwithstanding anything contained in any other law for the time being in force" by section 6 (i) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973).

[2] The expression was inserted by section 6 (ii), *ibid.*

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Recovery from occupier of urban land in certain cases.

18. (1) Where the owner of any urban land is himself not the occupier thereof and is in default of payment of the urban land tax, such tax may be recovered from the occupier of such urban land in the manner prescribed.

(2) (a) Any occupier who has paid the urban land tax under sub-section (1) shall be entitled to deduct the amount so paid from the amount of rent or any other sum due from time to time to the owner or intermediary, if any.

(b) The intermediary shall be entitled to deduct such amount from the amount of rent or other sum due from time to time to the owner.

Explanation.- In this section "intermediary" means any person who not being an owner has an interest in the urban land, and is entitled, by reason of such interest, to possession thereof, but has transferred such possession to others.

Obligation of transferor and transferee to give notice of transfer

19. (1) Whenever the title of any person primarily liable to the payment of urban land tax on any urban land is transferred, the person whose title is transferred and the person to whom the same is transferred shall, within three months after the execution of the instrument of transfer or after its registration, if it be registered, or after the transfer is effected, if no instrument be executed, give notice of such transfer to the Urban Land Tax Officer.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the Urban Land Tax Officer within one year from the death of the deceased.

(3) The notice to be given under this section shall be in such form as may be prescribed and the transferee or the person to whom the title passes, as the case may be, shall, if so required, be bound to produce before the Urban Land Tax Officer, any document evidencing such transfer or succession.

(4) Every person who makes a transfer as aforesaid, without giving such notice to the Urban Land Tax Officer shall (in addition to any other liability which he may incur through such neglect), continue liable for the payment of the urban land tax assessed on the urban land

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transferred, until he gives notice or until the transfer shall have been recorded in the revenue registers, but nothing in this section shall be held to affect the liability of the transferee for the payment of the said tax.

[1][(5) Whenever there is change in the aggregate extent of urban land held by any owner in any urban area as a result of any transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or by any other manner whatsoever or as a result of partition-

(a) such owner shall furnish to the Assistant Commissioner having jurisdiction a return in respect of such urban land containing such particulars, within such time and in such manner, as may be prescribed, and the provisions of this Act shall, as far as may be, apply to such return as if it were a return required to be furnished under section 7 ; and

(b) the Assistant Commissioner shall proceed to assess or re-assess such urban land for subsequent fasli years, after following such procedure as may be prescribed, and the provisions of this Act, shall, as far as may be, apply to such assessment or re-assessment.]

CHAPTER IV

APPEAL

Appeal to the Tribunal against orders of Assistant Commissioner

20. (1) (a) Any assessee objecting to any order passed by the Assistant Commissioner under section 10 or 11 may appeal to the Tribunal within thirty days from the date of the receipt of the copy of the order.

(b) Any person denying his liability to be assessed under this Act may appeal to the Tribunal within thirty days from the date of the receipt of the notice of demand relating to the assessment :

Provided that no appeal shall lie under clause (a) or clause (b) of this sub-section [2][unless the urban land tax levied has been paid] before the appeal is filed.

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[1] This sub-section was added by section 9 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975).

[2] These words were substituted for words "unless the urban land tax has been paid" by section 10, *ibid.*

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(2) The Commissioner may, if he objects to any order passed by the Assistant Commissioner under section 10 or 11, direct the Urban Land Tax Officer concerned to appeal to the Tribunal against such order, and such appeal may be filed within sixty days from the date of the receipt of the copy of the order by the Commissioner.

(3) The Tribunal may admit an appeal after the expiry of the period referred to in clause (a) or clause (b) of sub-section (1) or in sub-section (2), as the case may be, if it is satisfied that there was sufficient cause for not presenting it within that period.

(4) An appeal to the Tribunal under this section shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by such fee as may be prescribed.

(5) The Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit and shall communicate any such orders to the assessee and to the Commissioner in such manner as may be prescribed.

(6) Any order passed by the Tribunal under this section shall be final.

Refund

21. (1) Where as a result of any order passed in appeal or other proceeding under this Act, -

(a) refund of any amount becomes due to the assessee, such amount shall be refunded to him without interest ; or

(b) any further amount of tax is due from the assessee, such amount shall be collected in accordance with the provisions of this Act.

(2) Where under any of the provisions of this Act a refund is due to any person, the Urban Land Tax Officer may in lieu of payment of the refund set of the amount to be refunded or any part of that amount against the sum, if any, remaining payable under this Act by the person to whom refund is due after giving an intimation in writing to such person of the action proposed to be taken under this section.

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CHAPTER V
SURVEY OF URBAN LAND

Survey of urban land

22. (1) Any officer specially empowered by an order in this behalf by the *Board of Revenue shall carry out survey of all urban lands in the area specified in such order, or, if such lands have already been surveyed, carry out re-survey of such lands for carrying out the purposes of this Act.

(2) The survey or re-survey carried out under sub-section (1) shall, subject to such rules as may be made by the Government in this behalf, be in accordance with the principles contained in the [1][Tamil Nadu] Survey and Boundaries Act, 1923 ([1][Tamil Nadu] Act VIII of 1923).

(3) The cost of the survey or re-survey under this section shall be borne by such persons and to such extent as may be prescribed.

CHAPTER VI
SPECIAL PROVISIONS

Urban land tax to be in lieu of and in addition to, certain taxes.

23. The urban land tax payable under this Act in respect of any urban land shall be in lieu of –

(i) the ryotwari assessment ;

(ii) the assessment levied under the [1][Tamil Nadu] Inams (Assessment) Act, 1956 ([1][Tamil Nadu] Act XL of 1956) or under the Andhra Inams (Assessment) Act, 1955 (Andhra Act XVII of 1955) ;

(iii) the ground rent ;

(iv) the quit rent ;

(v) any amount due under the Madras City Land Revenue Act, 1851 (Central Act XII of 1851).

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* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980, (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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(vi) such other amount as the Government may, by special order, specify,

payable in respect of such land; but shall be in addition to any tax on such land payable under any other law for the time being in force.

Urban land tax not to be taken into account for compen sation in certain cases.

24. Notwithstanding anything contained in this Act or in any other law for the time being in force, the urban land tax payable under this Act shall not be taken into account for the purposes of payment of compensation under -

(a) the [1][Tamil Nadu] Estates (Abolition and Conversion into Ryotwari) Act, 1948 ([1][Tamil Nadu] Act XXVI of 1948) ;

(b) the ([1][Tamil Nadu] Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 ([1][Tamil Nadu] Act 26 of 1963);

(c) the [1][Tamil Nadu] Lease – holds (Abolition and Conversion into Ryotwari) Act, 1963 [[1][Tamil Nadu] Act 27 of 1963) ; or

(d) the [1][Tamil Nadu] Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 ([1][Tamil Nadu] Act 30of 1963).

Addition of urban land tax to rent in certain cases.

25. Notwithstanding anything contained in the Madras City Tenants Protection Act, 1921([1][Tamil Nadu] Act III of 1922), or in the [1][Tamil Nadu] Buildings (Lease and Rent Control) Act, 1960 ([1][Tamil Nadu] Act 18 of 1960), where in any case the amount of the urban land tax payable in respect of any land under this Act is in excess of one half of the amount of the annual rent payable in respect of such land or the building thereon under any

[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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of the said Acts, the court, authority or officer empowered to fix the rent under any of the said Act may, on application from the owner, add to the annual rent aforesaid, an amount not exceeding the difference between the urban land tax payable under this Act and one half of the annual rent aforesaid.

26. [1][ ]

Power of Government to exempt or reduce urban land tax.

27. (1) The Government, if satisfied that the payment or urban land tax in respect of any class of urban lands or by any class of persons will cause undue hardship, they may, subject to such rules as may be made in this behalf, by order , -

(a) exempt such lands or persons from the payment of the urban land tax, or

(b) reduce the amount of such urban land tax whether prospectively or retrospectively.

(2) The Government may at any time cancel or modify any order issued under sub-section (1) and upon such cancellation of modification, the entire amount or urban land tax, or the amount of urban land tax due under the modified order, as the case may be, shall be payable in respect of the land concerned with effect from the fasli year in which such cancellation or modification is made :

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[1] The following section was omitted by section 11 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) : -

"26. *Concession in respect of owner occupied buildings.* - (1) Where any building is occupied wholly by the owner for residential purposes only and where such owner makes an application to the Urban Land Tax Officer, that officer shall, subject to such rules as may be made in this behalf and after satisfying himself about the facts stated in the application, reduce by twenty-five per centum the amount of urban land tax payable on the urban land on which the building has been constructed and on the urban land appurtenant to such building.

(2) The application under sub-section (1) shall be made in such form and within such period as may be prescribed."

[In sub-section (1) of the said section for the expression "twenty –five per centum" the expression "fifty per centum" was earlier substituted by section 7 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973.]

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Provided that no such cancellation or modification shall be made unless the party likely to be affected by such cancellation or modification has had a reasonable opportunity of making his representations.

Conversion of agricultural land into urban land.

28. [1][1] Where any land which is registered as wet in the revenue accounts of the Government and used for cultivation of wet crops is converted as a building-site after the date of the commencement of this Act, the owner of such land shall be liable to pay urban land tax with effect from the fasli year in which such conversion is effected.

[1][(2) All the provisions of this Act shall, as far as may be, apply to the determination of the urban land tax under sub-section (1) as they apply to the determination of the urban land tax for the first time after the date of the commencement of this Act.

(3) For the purposes of determining the urban land tax under this section -

(a) the reference in section 6 to "the date of the commencement of this Act" shall be construed as a reference to the 1st day of July of the fasli year in which such conversion is effected; and

(b) the period of one month referred to in section 7 shall be computed from the date on which such conversion is effected.]

CHAPTER VII

[1] The original section was renumbered as sub-section (1) thereof and sub-sections (2) and (3) were inserted by section 8 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1973 (Tamil Nadu Act 19 of 1973).

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Exemption

29. Nothing in this Act shall apply to-

(a) any urban land owned by the State or the Central Government ;

(b) any urban land owned by -

(i) the Corporation of Madras ;

(ii) a municipal council constituted under the [1][Tamil Nadu] District Municipalities Act, 1920 ([1][Tamil Nadu] Act V of 1920);

(iii) a township committee constituted under the Mettur Township Act, 1940 ([1][Tamil Nadu] Act XI of 1940) the Courtallam Township Act, 1954 ([1][Tamil Nadu] Act XVI of 1954), the Bhavanisagar Township Act, 1954 ([1][Tamil Nadu] ACT XXV of 1954) or section 4 of the ([1][Tamil Nadu] Panchayats Act, 1958 ([1][Tamil Nadu] Act XXXV of 1958) or under any other law for the time being in force ;

(iv) a panchayat or panchayat union council constituted under any law for the time being in force ;

[2][(c) any urban land owned by a religious institution, which is set apart for public worship and is actually so used, including any urban land owned by such institution and which is appurtenant thereto but not including any urban land owned by such institution and -

(i) which is vacant, or

(ii) in which buildings from which income is derived have been constructed ;]

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Secord Amendment) Order, 1969.

[2] This clause was substituted for the following original clause(c) of section 29 by section 12(i) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) : -

"(c) any urban land set apart for public worship and is actually so used ;"

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[1][(d) (i) any urban land on which hospitals maintained by -

(a)the Government, any local authority or such other authority specified by the Government in this behalf, or

(b) by any private institution which is in receipt of grant either from the Central Government or from the State Government,

have been constructed and any urban land appurtenant to such hospitals ; or

(ii) any urban land used for purposes directly connected with such hospitals, but not including any urban land -

(a) which is vacant, or

(b) in which buildings from which income is derived have been constructed.

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[1] This clause was substituted for the following original clause(d) of section 29 by section 12 (ii) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) :-

"(d) any urban land on which hospitals maintained by the Government, any local authority or such other authority specified by the Government in this behalf , have been constructed and any urban land appurtenant to such hospitals;"

Explanation .- For the removal of doubts, it is hereby declared that the urban land on which staff quarters including nurses quarters or any other buildings directly connected with the purposes of the said hospitals have been constructed shall be deemed to be urban land used for Purposes directly connected with the said hospitals;]

(e) any urban land solely used for purposes connected with the disposal of the dead;

(f) roads or urban lands used for communal purposes ;

(g) any urban land used for public purposes, provided that no rent is charged for, or no remuneration is derived from, such user ;

[1][(h) any urban land used by schools, colleges or universities for purposes directly connected with education, but not including any urban land owned by such educational institutions and -

(i) which is vacant, or

(ii) in which buildings from which income is derived have been constructed.

Explanation I. – For the purposes of this clause, schools or colleges shall mean only such schools or colleges which are educational institutions recognized either by the Government or by any university, as the case may be.

[1] This clause was substituted for the following original clause by section 12 (iii) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) : -

"(h) any urban land on which any building used for purposes of schools, colleges or universities has been constructed and any urban land appurtenant to such building and any urban land used for public parks, public libraries, public museums, or used as play-grounds attached to schools, colleges or universities."

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Explanation II. – For the removal of doubts, it is hereby declared that the urban land on which schools, colleges or universities or staff quarters or hostels or other buildings used for the welfare of the students, have been constructed, or used as playgrounds attached to such schools, colleges or universities, shall be deemed to be urban land used for the purposes directly connected with education ;]

[1][(i) any urban land used for public parks, public libraries and public museums;]

(j) any urban land used –

(i) for charitable purposes of sheltering destitute persons or animals;

(ii) for orphanages, homes and schools for the deaf and dumb and for the infirm and diseased ;

(iii) for asylum for the aged and for fallen women ;

[2][(k) subject to the provisions of this section, any urban land actually used for religious, charitable or philanthropic purposes by such religious, charitable or philanthropic institutions, as the Government may, by notification, specify, but not including any urban land owned by such institutions and -

(i) which is vacant, or

(ii) in which buildings from which income is derived have been constructed;]

(l) any urban land used for the preservation of ancient monuments.

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[1] This clause was substituted for the following original clause by section 12 (iv) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) :-

"(i) such urban land owned by any school, college or university as the Government may, by notification, specify;"

[2] This clause was substituted for the following original clause by section 12 (v) of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975) : -

"(k) any urban land used by such philanthropic institutions as the Government may, by notification, specify; "

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Exemption from the levy of urban land tax.

[1][**29-A**. Nothing in this Act shall apply to any owner, if the aggregate extent of urban land held by him -

(i) in any urban area in which this Act is in force (other than the Madras City Belt Area), does not exceed -

(a) two grounds, if such urban land is vacant or is used for residential purposes, or

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[1] The present section was substituted by section 13 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975).

The following section 29-A was inserted by section 10 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971) : -

"29-A. *Exemption from levy of urban land tax.* – Nothing in this Act shall apply to any owner where the total extent of urban land held by him does not exceed one ground :

Provided that where the total extent of urban land held by any owner during any part of the fasli year exceeds one ground, but subsequently the extent so held is reduced to one ground or less than one ground, such owner shall be liable to pay the urban land tax for that fasli year as if there had been no such reduction."

[For the said section 29-A, the following sections were substituted by section 10 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973) : -

"29-A. *Exemption from the levy of urban land tax.* – (1) Subject to the provisions of sub-section (2), nothing in this Act shall apply to any owner if the aggregate extent of urban land held by him in any urban area does not exceed two grounds ;

Provided that where the aggregate extent of urban land held by any owner during any part of the fasli year exceeds two grounds, but subsequently the extent so held is reduced to two grounds or less than two grounds, such owner shall be liable to pay the urban land tax for that fasli year as if there had been no such reduction.

(2) Where the aggregate extent of urban land held by any owner in any urban area exceeds two grounds, nothing in this Act shall apply to an aggregate extent of two grounds having the lowest market value and the amount of urban land tax shall be determined under this Act in respect of the extent which is in excess of the said two grounds.

29-B. *Submission of return when exemption under section 27 or 29 ceases* – (1) (a) Where any urban land becomes liable for payment of urban land tax by reason of the cancellation or modification of any exemption granted under section 27; or

Contd.

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(b) half ground, if such urban land is used for non-residential purposes ;

(ii) in the Madras City Belt Area, does not exceed -

(a) three grounds, if such urban land is vacant or is used for residential purposes ; or

(b) one ground, if such urban land is used for non-residential purposes :

Provided that where the aggregate extent of urban land held by any owner during any part of the fasli year exceeds the extent mentioned above, but subsequently if the extent so held is reduced below the extent above mentioned, such owner shall be liable to pay the urban land tax for that fasli year, as if there had been no such reduction.]

(b) Where in respect of any urban land the exemption under section 29 ceases to apply for any reason ;

the amount of urban land tax due in respect of the urban land concerned shall be payable with effect from the fasli year in which the exemption is cancelled or modified, or ceases to apply ; as the case may be, and accordingly all the provisions of this Act shall, as far as may be, apply to the determination of the urban land tax in respect of such urban land as they apply to the determination of the urban land tax for the first time after the date of the commencement of this Act.

(2) For the purposes of determining the urban land tax in respect of urban land referred to in sub-section (1) –

(a) the reference in section 6 to "the date of the commencement of this Act" shall be construed as a reference to the 1st day of July of the fasli year in which such exemption is cancelled or modified, or ceases to apply ; and

(b) the "period of one month" referred to in section 7 shall be computed from the date on which such exemption is cancelled or modified, or ceases to apply."]

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Submission of return when exemption under section 27 or 29 ceases

[1][**29-B**. (1) (a) Where any urban land becomes liable for payment of urban land tax by reason of the cancellation or modification of any exemption granted under section 27 ; or

(b) Where in respect of any urban land the exemption under section 29 ceases to apply for any reason ;

the amount of urban land tax due in respect of the urban land concerned shall be payable with effect from the fasli year in which the exemption is cancelled or modified, or ceases to apply, as the case may be, and accordingly all the provisions of this Act shall, as far as may be, apply to the determination of the urban land tax in respect of such urban land as they apply to the determination of the urban land tax for the first time after the date of the commencement of this Act.

(2) For the purposes of determining the urban land tax in respect of urban land referred to in sub-section (1) -

(a) the reference in section 6 to "the date of the commencement of this Act" shall be construed as a reference to the 1st day of July of the fasli year in which such exemption is cancelled or modified, or ceases to apply; and

(b) the "period of one month referred to in section 7" shall be computed from the date on which such exemption is cancelled or modified, or ceases to apply.]

[1] This section was substituted by section 10 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973).

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CHAPTER VIII
MISCELLANEOUS

Revision by *Board of Revenue.

30.(1) The *Board of Revenue may, either on its own motion or on application made by the assessee in this behalf, call for and examine the records of any proceeding under this Act (not being a proceeding in respect of which an appeal lies to the Tribunal under section 20) to satisfy itself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed therein and if, in any case, it appears to the *Board of Revenue, that any such decision or order should be modified, annulled reversed or remitted for reconsideration, it may pass orders accordingly :

Provided that the *Board of Revenue shall not pass any order under this sub-section in any case, where the decision or order is sought to be revised by the *Board of Revenue on its own motion, if such decision or order had been made more than three years previously :

Provided further that the *Board of Revenue shall not pass any order under this section prejudicial to any party unless he has had a reasonable opportunity of making his representations.

(2) The *Board of Revenue may stay the execution of any such decision or order pending the exercise of its powers under sub-section (1) in respect thereof.

(3) Every application to the *Board of Revenue for the exercise of its powers under this section shall be preferred within three months from the date on which the order or proceeding to which the application relates was received by the applicant :

Provided that the *Board of Revenue may, in its discretion, allow further time not exceeding one month for the filing of any such application, if it is satisfied that the applicant had sufficient cause for not preferring the application within the time specified in this sub-section.

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* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act. 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

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Computation of period of limitation

31. In computing the period of limitation prescribed for an appeal or revision against any decision or order under this Act the time required for obtaining the certified copy of the decision or order shall be excluded.

Power to rectify any error apparent on the face of the record

32. (1) The Urban Land Tax Officer, or the Assistant Commissioner, or the *Board of Revenue, or the Tribunal may, at any time within three years from the date of any order passed by him or it rectify any error apparent on the face of the record :

Provided that no such rectification which has the effect of enhancing an assessment, shall be made unless such authority has given notice to the assessee and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment, the amount due to the assessee shall be refunded to him.

(3) Where any such rectification has the effect of enhancing an assessment already made, the Urban Land Tax Officer shall give the assessee a revised notice of demand and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice had been given in the first instance.

Power to take evidence on oath, etc.

33. (1) The Tribunal, the *Board of Revenue, the Commissioner, the Assistant Commissioner, or the Urban Land Tax Officer or any other officer empowered under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act V of 1908) when trying a suit in respect of the following matters, namely : -

(a) enforcing the attendance of any person and examining him on oath ;

(b) requiring the discovery and production of documents ;

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* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980) any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

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(c) receiving evidence on affidavit ;

(d) issuing commissions for the examination of witnesses ;

and any proceeding before the Tribunal, the *Board of Revenue, the Commissioner, the Assistant Commissioner, the Urban Land Tax Officer or any other officer empowered under this Act shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code (Central Act XLV of 1860)

(2) In any case in which an order of assessment is passed *ex parte* under this Act, the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall apply in relation to such order as it applied in relation to a decree passed *ex parte* by a court.

Power to call for information

34. Where, for the purposes of determining the urban land tax payable by any person, it appears necessary for any authority or officer referred to in section 3 to obtain any statement or information from any person, it or he may serve a notice requiring such person on or before a date to be therein specified, to furnish a statement or information on the points specified in the notice and that person shall, notwithstanding anything in any law to the contrary, be bound to furnish such statement or information to such authority or officer :

Provided that no legal practitioner shall be bound to furnish any statement or information under this section based on any professional communication made to him otherwise than as permitted by section 126 of the Indian Evidence Act, 1872 (Central Act I of 1872)

Service of notice.

35. (1) A notice under this Act may be served on the person therein named, either by post, or, as if it were summons issued by a court under the Code of Civil Procedure, 1908 (Central Act V of 1908).

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* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

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(2) Any such notice may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or to the manager or any adult member of the family, and in the case of a company or association of persons, be addressed to the principal officer thereof.

Power of Government to Issue orders and directions.

36. The Government may issue such orders and directions of a general character, as they may consider necessary in respect of any matter relating to the powers and duties of the *Board of Revenue, the Commissioner, the Assistant Commissioner, the Urban Land Tax Officer or any other officer empowered under this Act. The authority or officer referred to above shall give effect to all such orders and directions.

Delegation of powers.

37. The Government may, by notification, direct that any power or function exercisable by the Government, the *Board of Revenue, the Commissioner, the Assistant Commissioner, or Urban Land Tax Officer under this Act or the rules made thereunder shall, in relation to such matters and subject to such conditions as may be specified in such notification, be exercisable also by such officer or authority subordinate to the Government as may be specified in such notification.

Bar of suits in civil courts

38. (1) No suit shall lie in any civil court to set aside or modify any assessment made under this Act.

(2) Expect as otherwise provided tin this Act, the decision of any authority or officer under this Act shall be final and no civil court shall have jurisdiction to decide or deal with any question which by or under this Act is required to be decided or dealt with by the authorities or officers under this Act.

Indemnity

39. No suit, prosecution or other legal proceeding shall lie against the Government, Tribunal, the *Board of Revenue, the Commissioner, the Assistant Commissioner,

* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

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the Urban Land Tax Officer or any other officer empowered under this Act for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made thereunder.

Power to enter upon land

40. The Commissioner, the Assistant Commissioner, the Urban Land Tax Officer, or any other officer empowered under this Act or any person acting under the orders of any such officer, may enter upon any urban land with such other officers and persons as he considers necessary and make a survey and take measurements thereof or do any other act which he considers necessary for carrying out the purposes of this Act.

Penalty

[1][**40-A**. (1) If no return is furnished by an owner within the period specified in this Act or the rules made thereunder, or if the return furnished by him appears to the Assistant Commissioner or the Tribunal to be incomplete or incorrect, he or it may, by order in writing, direct the owner to pay in addition to the amount of urban land tax payable by him in respect of the urban land concerned, a penalty not exceeding one half of such amount of urban land tax. Such penalty shall be payable for every fasli year commencing from the fasli year in which the return was due or the incomplete or incorrect return was furnished and ending with the fasli year in which the order of penalty is passed :

Provided that no order shall be made under this sub-section unless the owner concerned is given a reasonable opportunity of being heard.

(2) Any sum imposed by way of penalty under this section shall be recoverable as arrears of land revenue.]

Certain records to be made use of for purpose of this Act.

41. For the purposes of carrying into effect the provisions of this Act, the authorities or officers specified in this Act shall, to the extent necessary, make use of the records prepared before the date of the commencement of this Act by the Special Officer for Urban Taxation, the Collector of Madras and any officer subordinate to them.

Preparation of book of assessment.

42. The Government may, for the purposes of the Act, cause to be prepared a book of assessment containing –

(a) particulars of urban land ;

(b) the name of the assessee ;

(c) the market value of the urban land ;

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[1] This section was inserted by section 11 of the Tamil Nadu Urban land Tax (Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971).

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(d) the amount of urban land tax payable in respect of the urban land ; and

(e) such other particulars as may be prescribed.

Power to make rules

43. (1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for -

(a)all matters expressly required or allowed by the this Act to be prescribed;

(b) the procedure to be followed by the Tribunal under this Act ;

(c) the form of appeal and application for revision under this Act ;

(d) the procedure to be followed by the *Board of Revenue when exercising the powers of revision under this Act ;

(e) the fees payable in respect of applications and appeals under this Act ;

(f) the manner of rounding of the total amount of tax due from an assessee.

Classification of land used for both residential and non – residential purposes.

[1][**44**. Notwithstanding anything contained in this Act, for purposes of this Act, in the case of any urban land which is used for both residential and non-residential purposes,-

(i) in any urban area in which this Act is in force (other than the Madras City Belt Area), where the extent used for non-residential purposes does not exceed half ground, and

---

* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

[1] The present section was inserted by section 44 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975). The following section was omitted by section 11 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972 (Tamil Nadu Act 19 of 1973) : -

"44. *Power to remove difficulties*. – If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order do anything which appears to them necessary for the purpose of removing the difficulty."

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(ii) in the Madras City Belt Area, where the extent used for non-residential purposes does not exceed one ground,

the urban land shall be deemed to be used for residential purposes.]

Rules[1] [**] to be placed before the Legislature.

45.(1) All rules made under this Act [2] [] shall be published in the **Fort St. George Gazette*, and, unless they are expressed to come into force on a particular day, shall come into force on the day, on which they are so published.

(2) Every rule made under this Act[3][] shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule [4][ ] or both Houses are that the rule [4][ ] should not be made, the rule [4][ ] shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule [4][ ].

Repeal of Madras Act 34 of 1963.

46. The Madras Urban Land Tax Act, 1963 (Madras Act 34 of 1963), is hereby repealed.

Amount paid under Madras Act 34 of 1963 deemed to be amount of urban land tax provisionally paid.

47. The amount of urban land tax already collected under the Madras Urban Land Tax Act, 1963 (Madras Act 34 of 1963), shall be deemed to be the urban land tax provisionally paid by the assessee concerned in respect of the fasli year for which it was paid and shall remain as security with the Government pending assessment of the urban land tax due from such assessee in

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1. The words " and orders" were omitted by section 12 (i) of the Tamil Nadu Urban Land Tax (Amendment)Act, 1972 (Tamil Nadu Act 19 of 1973).
2. The words "and all orders made under section 44" were omitted by section 12 (ii) *ibid.*
3. The words "and every order made under section 44" were omitted by section 12(iii) (a), *ibid.*
4. The words "or order" were omitted section 12 (iii)(b), *ibid.*

* Now the Tamil Nadu Government Gazette.

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accordance with the provisions of this Act. Upon such assessment, the said amount shall be adjusted towards the urban land tax due from him on such urban land and if the tax on such assessment -

(i) is in excess of the amount of urban land tax already collected from such person, such excess shall be recovered from him ; or

(ii) is less than the amount of urban land tax already collected from such person, the difference shall be refunded to him.

Repeal of Madras Ordinance 3 of 1966.

48.(1) The Madras Urban Land Tax Ordinance, 1966 (Madras Ordinance 3 of 1966) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance including any notification issued, rules and appointments made and returns furnished shall be deemed to have been done or taken under this Act.

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[1] [THE SCHEDULE

(*See* Section 5.)

A. *Urban land in any urban area in which this Act is in force (other than the Madras City Belt Area)*

PART I

Urban land which is vacant or is used for residential purposes.

Extent of urban land **(1)**		***Rate of tax*** **(2)**
Where the aggregate extent of urban land held by the owner in the urban area -		
(i) is two grounds or less	. . . .	Nil
(ii) exceeds two grounds exceed five grounds.	but does not	0.7 per centum of the market value on the extent in excess of two grounds which have the lowest market value.
(iii) exceeds five grounds exceed ten grounds.	but does not	1.0 per centum of the market value on the whole extent.
(iv) exceeds ten grounds exceed twenty grounds .	but does not	2.0 per centum of the market value on the whole extent.
(v) exceeds twenty grounds	.. ..	2.5 per centum of the market value on the whole extent.

[1]The present Schedule was substituted by section 15 of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975 (Tamil Nadu Act 49 of 1975). The original Schedule which was added by section 12 of the Tamil Nadu Urban land Tax Amendment) Act, 1971 (Tamil Nadu Act 30 of 1971), read as follows : -

"THE SCHEDULE

(*See* Section 5.)

Extent of urban land **(1)**		***Rate of tax*** **(2)**
Where the total extent of urban land held by the owner -		
(i) Exceeds one ground exceed two grounds	but does not	0.5 per centum of the market value of each urban land ;
(ii) exceeds two grounds exceed five grounds.	but does not	0.7 per centum of the market value of each urban land ;
(iii) exceeds five grounds exceed ten grounds.	but does not	0.8 per centum of the market value of each urban land ;
(iv) exceeds ten grounds	.. ..	1.0 per centum of the market value of each urban land."

Contd.

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PART II

Urban land used for non-residential purposes.

Extent of urban land **(1)**		***Rate of tax*** **(2)**
Where the aggregate extent of urban land held by the owner in the urban area -		
(i) is half ground or less	. . . .	Nil
(ii) exceeds half ground	but does not exceed two grounds	0.5 per centum of the market value on the whole extent
(iii) exceeds two grounds	but does not exceed five grounds	1.0 per centum of the market value on the whole extent
(iv) exceeds five grounds	but does not exceed ten grounds	1.5 per centum of the market value on the whole extent
(v) exceeds ten grounds	but does not exceed twenty grounds	2.0 per centum of the market value on the whole extent
(vi) exceeds twenty grounds	. . . .	2.5 per centum of the market value on the whole extent

---

[The said Schedule was substituted by section 13 of the Tamil Nadu Urban Land Tax (Amendment), Act, 1972 (Tamil Nadu Act 19 of 1973) which reads as follows :-

"THE SCHEDULE

(*See* Section 5.)

Extent of urban land **(1)**		***Rate of tax*** **(2)**
Where the aggregate extent of urban land held by the owner in any urban area -		
(i) is two grounds or less	. . . .	Nil
(ii) exceeds two grounds	but does not exceeds five grounds	0.7 per centum of the market value on the extent in excess of two grounds
(iii) exceeds five grounds	but does not exceed ten grounds	0.8 per centum of the market value on the extent in excess of two grounds
(iv) exceeds ten grounds	. . . .	1.0 per centum of the market value on the extent in excess of two grounds."]

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B. *Urban Land in the Madras City Belt Area*

PART III

Urban land which is vacant or is used for residential purposes

Extent of urban land (1)			*Rate of tax* (2)
Where the aggregate extent of urban land held by the owner in the urban area -			
(i)	is three grounds or less	. . . .	Nil
(ii)	exceeds three grounds	but does not exceed seven grounds	0.7 per centum of the market value on the extent in excess of three grounds which have the lowest market value.
(iii)	exceeds seven grounds	but does not exceed ten grounds	1.0 per centum of the market value on the whole extent.
(iv)	exceeds ten grounds	but does not exceed twenty grounds	2.0 per centum of the market value on the whole extent.
(v)	exceeds twenty grounds	. . . .	2.5 per centum of the market value on the whole extent.

PART IV

Urban land used for non-residential purposes

Extent of urban land (1)			*Rate of tax* (2)
Where the aggregate extent of urban land held by the owner in the urban area -			
(i)	is one ground or less.	. . . .	Nil
(ii)	exceeds one ground	but does not exceed two grounds.	0.5 per centum of the market value on the whole extent.
(iii)	exceeds two grounds	but does not exceed seven grounds.	1.0 per centum of the market value on the whole extent.
(iv)	exceeds seven grounds	but does not exceed ten grounds.	1.5 per centum of the market value on the whole extent.
(v)	exceeds ten grounds	but does not exceed twenty grounds.	2.0 per centum of the market value on the whole extent.
(vi)	exceeds twenty grounds	. . . .	2.5 per centum of the market value on the whole extent.

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TAMIL NADU ACT NO. 30 OF 1971*.

THE TAMIL NADU URBAN LAND TAX (AMENDMENT) ACT, 1971.

[Received the assent of the President on the 22nd October 1971, *first published in the Tamil Nadu Government Gazette Extraordinary on the 26th October 1971 (Kartika* 4, 1893).]

An Act to amend the Tamil Nadu Urban Land Tax Act, 1966.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty –Second Year of the Republic of India as follows : -

Short title

1. This Act may be called the Tamil Nadu Urban Land Tax (Amendment) Act, 1971

2.12. *[The amendments made by these sections have already been incorporated in the principal Act, namely the Tamil Nadu Urban Land Tax Act,* 1966 *(Tamil Nadu Act* 12 *of* 1966).]

Act to over ride the provisions of the principal Act.

13. The provisions of this Act shall have effect notwithstanding anything contained in the principal Act.

* For Statement of Objects and Reasons, *see Tami Nadu Government Gazette* Extraordinary, dated the 10th July 1971, Part IV – Section 3, page 490.

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TAMIL NADU ACT NO. 19 OF 1973*.

THE TAMIL NADU URBAN LAND TAX (AMENDMENT) ACT, 1972

[Received the assent of the President on the 3rd June 1973, first published in the Tamil Nadu Government Gazette Extraordinary on the 6th June 1973 [Vaikasi 24, Piramathisa (2004 – TiruvalluvarAndu)].]

An Act further to amend the Tamil Nadu Urban Land Tax Act, 1966.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty – third Year of the Republic of India as follows : -

Short title and commencement

1.(1)This Act may be called the Tamil Nadu Urban Land Tax (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on the 1st July 1972.

2.13. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Urban Land Tax Act, 1966 (Tamil Nadu Act 12 of 1966).]

Act to over - ride the provisions of the principal Act.

14.The provisions of this Act shall have effect not-withstanding anything contained in the principal Act.

* For Statement of Objects and Reasons, see *Tami Nadu Government Gazette Extraordinary*, dated the 12th December 1972, Part IV – Section 3, pages 551-552.

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The following Act of the Tamil Nadu Legislature received the assent of the President on the 12th August 1986 and is hereby published for general information:-

Act No.54 of 1986

An Act further to amend the Tamil Nadu Urban Land Tax Act, 1966.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty –seventh Year of the Republic of India as follows : -

1. *Short title.*– This Act may be called the Tamil Nadu Urban Land Tax (Amendment) Act, 1986,

2. *Amendment of Tamil Nadu Act 12 of 1966.* In the Tamil Nadu Urban Land Tax Act, 1966 (Tamil Nadu Act 12 of 1966) (hereinafter referred to as the Principal Act), for the words "Board of Revenue" wherever they occur, the words "Commissioner of Land Reforms" shall be substituted.

3. *Amendment of section* 2, *Tamil Nadu Act* 12 *of* 1966. – In section 2 of the principal Act, in clause (4), for the word "Commissioner" in two places where it occurs, the word "Director" shall be substituted.

4. *Amendment of section 3*, *Tamil Nadu Act* 12 *of* 1966. – In section 3 of the principal Act, –

(1) in sub-section (1), in clause (b), for the word "Commissioner", the word "Director" shall be substituted.

(2) in sub-section (2), in clause (a), for the word "Commissioner", the word "Director" shall be substituted.

(3) in sub-section (3-B), for the words "the Commissioner", the word "the Director" shall be substituted.

5. *Amendment of section* 12, *Tamil Nadu Act* 12 of 1966. – In section 12 of the principal Act (including the heading), for the word "Commissioner" in two places where it occurs, the word "Director" shall be substituted.

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6. *Amendment of section 20, Tamil Nadu Act* 12 of 1966. – In section 20 of the Principal Act, -

(1) in sub-section (2), for the words "the Commissioner" in two places where they occur, the words "the Director" shall be substituted ;

(2) in sub-section (5), for the word "Commissioner", the word "Director" shall be substituted.

7. *Amendment of section 30, Tamil Nadu Act* 12 of 1966. – In section 30 of the principal Act, -

(1) for the word "its" wherever it occurs, the word "his" shall be substituted ;

(2) (a) in sub-section (1).-

(i) for the word "itself", the word "himself" shall be substituted;

(ii) for the words "it may pass", the words, "he may pass" shall be substituted ;

(b) in sub-section (3), in the proviso, for the words "if it is satisfied", the words "if he is satisfied" shall be substituted.

8. *Amendment of section* 33, *Tamil Nadu Act* 12 *of* 1966. – In section 33 of the principal Act, in sub-section (1), for the words "the Commissioner" in two places where they occur, the words the "the Director" shall be substituted.

9. *Amendment of section* 36, *Tamil Nadu Act* 12 *of* 1966. – In section 36 of the principal Act, for the words "the Commissioner", the words "the Director" shall be substituted.

10. *Amendment of section* 37, *Tamil Nadu Act* 12 *of* 1966. – In section 37 of the principal Act, for the words "the Commissioner", the words "the Director" shall be substituted.

11. *Amendment of section* 39, *Tamil Nadu Act* 12 *of* 1966.- In section 39 of the principal Act for the words "the Commissioner", the words "the Director" shall be substituted.

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12. *Amendment of section* 40*, Tamil Nadu Act* 12 *of* 1966.- In Section 40 of the principal Act, for the words "the Commissioner", the words "the Director" shall be substituted.

13. *Construction of references.* – In the application of any rule, by law, regulation, notification, form or order made or issued under the principal Act, any reference to the Board of Revenue and Commissioner of Urban Land Tax shall, unless the context otherwise requires, be deemed to be a reference to the Commissioner of Land Reforms and Director of Urban Land Tax, respectively.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government
Law Department.

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1992 Price : 30 paise

TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

[No.35] MADRAS, MONDAY, JANUARY 20, 1992

THAI 6, PIRAJORPATHI, THIRUVALLUVAR AANDU -2023

Part IV - Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 14th January 1992 and is hereby published for general information : -

ACT No. 1 OF 1992

An Act further to amend the Tamil Nadu Urban Land Tax Act, 1966.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty – second year of the Republic of India as follows : -

Short title and commencement

1. (1) This Act may be called the Tamil Nadu Urban Land Tax (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 1st day of July 1991.

Tamil Nadu Act 12 of 1966

Insertion of new section1-B

2. After section 1-A of the Tamil Nadu Urban Land Tax Act, 1966 (hereinafter referred to as the principal Act), the following section shall be inserted, namely: -

"1-B. *Extension of the Act to scheduled areas.* – Notwithstanding anything contained in clause (b) of sub-section (2) and sub-section (4) of section 1, this Act shall be deemed to have come into force on the 1st day of July 1991 in the areas specified in the Second Schedule (hereafter referred to in this Act as the scheduled areas) and for the purpose of determining the amount of urban land tax under this Act in respect of such areas, the market value as on the 1st day of July 1981, shall be the basis."

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Insertion of new section 2-B

3. After section 2-A of the principal Act, the following section shall be inserted' namely : -

"2-B. *Special definition.*– Notwithstanding anything contained in clause (5) of section 2 and section 2-A, in this Act, unless the context otherwise requires, for the purpose of determining the amount of urban land tax under this Act for the fasli year commencing from the 1st day of July 1991 and for the subsequent fasli years, 'date of the commencement of this Act' in relation to the areas in which this Act is in force (including the scheduled areas), means the 1st day of July 1991and for the purpose of determining the amount of urban land tax under this Act in respect of such areas, the market value as on the 1st day of July 1981 shall be the basis."

Amendment of sections 5 and 6-B

4. In sections 5 and 6-B of the principal Act, for the expression "the Schedule" wherever it occurs, the expression "the First Schedule" shall be substituted.

Insertion of new section 5-D

5. After section 5-C of the principal Act, the following section shall be inserted namely : -

"5-D. *Special provisions regarding market value.* – (1) Notwithstanding anything contained in this Act, the urban land tax under this Act as amended by the Tamil Nadu Urban Land Tax (Amendment) Act, 1991, shall be levied in the areas in which this Act, is in force (including the scheduled areas) with effect on and from the 1st day of July 1991.

(2) For the purpose of determining the amount of urban land tax under sub-section (1) in respect of the areas specified in that sub-section, the market value as on the 1st day of July 1981, shall be the basis.

(3) Subject to the provisions of sub-section (2) and the other provisions of this Act, for determining the amount of the urban land tax under sub-section (1), the provisions of this Act shall, as far as may be, apply as they applied to the determination of the amount of urban land tax before the 1st day of July 1991."

Insertion of new section 7-D.

6. After section 7-C of the principal Act, the following section shall be inserted, namely: -

"7-D. *Owner of urban land to submit fresh return*.- Notwithstanding anything contained in sections 7, 7-A,7-B and 7-C, every owner of urban land in the areas in which this Act is in force (including the schedule areas) and liable to pay urban land tax, shall, within a period of one month from the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1991, in the *Tamil Nadu Government Gazette* or within such further time as the Government may, by notification, specify, furnish to the Assistant Commissioner having jurisdiction, a return in respect of each urban land containing the following particulars, namely : -

(a) name of the owner of the urban land;

(b) the extent of the urban land in the urban area ;

(c) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land ; and

(d) the amount which in the opinion of the owner is the market value of the urban land,

and the provisions of this Act shall, as far as may be, apply in respect of such return as they apply in respect of the return referred to in section 7."

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7. The Schedule to the principal Act shall be renumbered as "THE FIRST SCHEDULE" and after THE FIRST SCHEDULE as so renumbered, the following Schedule shall be added, namely:- Amendment of Schedule

"THE SECOND SCHEDULE.

(See section 1-B)

MUNICIPALITIES *:*

1.	Erode	12.	Cuddalore
2.	Pollachi	13.	Pudukkotai
3.	Thanjavur	14.	Kancheepuram
4.	Tiruppur	15.	Villupuram
5.	Tuticorin	16.	Myladuthurai
6.	Vellore	17.	Udumalpet
7.	Uthagamandalam	18.	Palani
8.	Dindigul	19.	Karaikudi
9.	Karur	20.	Rajapalayam
10.	Nagarcoil	21.	Namakkal
11.	Kumbakonam		

TOWNSHIPS :

1.Kodaikanal

2.Mettur".

(By order of the Governor)

P. JEYASINGH PETER,

Secretary to Government, Law Department.

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PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING, MADRAS.
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 9th May 1997 and is hereby published for general information :-

ACT No. 26 OF 1997

An Act further to amend the Tamil Nadu Urban Land Tax Act 1966

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the forty eighth Year of the Republic of India as follows : -

Short title and commence-ment

1. (1) This Act may be called the Tamil Nadu Urban Land Tax (Amendment) Act, 1997.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of section 4

2. In section 4 of the Tamil Nadu Urban Land Tax Act, (hereinafter referred to as the principal Act), (2), 1966, in sub-section for the expression "a Judicial Officer not below the rank of Subordinate Judge", the expression "an Officer not below the rank of District Revenue Officer", shall be substituted.

Tamil Nadu Act 12 of 1966

Amendment of section 20

3. In section 20 of the principal Act, sub-section (6) shall be omitted

Amendment of section 30

4. In section 30 of the principal Act, in sub-section (1), the expression "(not being a proceeding in respect of which an appeal lies to the Tribunal under section 20)" shall be omitted.

(By order of the Governor)

A.K. RAJAN
Secretary to Government
Law Department.

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