



GOVERNMENT OF MAHARASHTRA
LAW AND JUDICIARY DEPARTMENT

MAHARASHTRA ACT No. XXIX OF 1979.

THE MAHARASHTRA TAX ON BUILDINGS
(WITH LARGER RESIDENTIAL PREMISES)
(RE-ENACTED) ACT, 1979.

(As modified upto the 23rd November 2012)



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**THE MAHARASHTRA TAX ON BUILDING (WITH LARGER
RESIDENTIAL PREMISES) (RE-ENACTED) ACT, 1979.**

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SCHEDULE.

MAHARASHTRA ACT No. XXIX OF 1979.¹

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[THE MAHARASHTRA TAX ON BUILDINGS (WITH LARGER RESIDENTIAL PREMISES)
(RE-ENACTED) ACT, 1979]

(This Act received the assent of the Governor on the 6th September 1979; the assent was first published in the Maharashtra Government Gazette, Part IV, Extraordinary, on the 12th September 1979)

Amended by Mah. 17 of 1989 (28-4-1989)[†]
" " " 10 of 2010 (1-6-2010)[†]

An Act to provide for levy of tax on buildings in Corporation areas in the State of Maharashtra, which contain larger residential premises.

Mah. XIX of 1974. WHEREAS the Maharashtra Tax on Residential Premises Act, 1974, provided for the levy of tax on residential premises in Corporation areas, the floorage of which exceeds 125 square meters in Greater Bombay and 150 square metres in other Corporation areas ;

AND WHEREAS the High Court of Bombay, in Miscellaneous Petition No. 214 of 1978, Rajab Mahal Co-operative Housing Society Ltd. *versus* the State of Maharashtra and others, and in other petitions, decided on the 29th November and the 1st December 1978, held that this Act providing for uniform rate of tax for premises wherever situated in any Corporation area offends article 14 of the Constitution of India and is, therefore, null and void ;

AND WHEREAS some of the objects of such tax are that there should be a check on extravagant use of available living space, more residential accommodation, of which there is an acute scarcity, may become available in thickly populated cities, and buildings which would come up after imposition of such tax might not contain any, or might contain less number of, larger residential flats or premises ;

AND WHEREAS this tax on buildings is a source of revenue to the State Government and lakhs of rupees have been collected and may have to be refunded, and this sources and the consequent benefit of regulating the use of living space would not be available in future ;

AND WHEREAS it is expedient to maintain continuity, and for that purpose, to enact a new Act, in place of the Act struck down, which would be free from the defects pointed out by the High Court and those noticed in the administration of that Act, and to levy and collect a tax on buildings or parts thereof in Corporation areas, which contain larger residential premises, on the basis of floorage and rateable value, with retrospective effect from the 1st April 1974, i.e. the date from which the tax under the Maharashtra Tax on Residential Premises Act, 1974, was levied and collected, and to make certain incidental and consequential provisions ; It is hereby enacted in the Thirtieth Year of Republic of India as follows:—

Mah. XIX of 1974.

1. (1) This Act may be called the Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) Act, 1979.

²[(2) It extends to the whole of the State of Maharashtra.

(3) (a) It shall, in the first instance, be deemed to have come into force on the 29th day of April 1974 in the Corporation area of each of the Municipal Corporation of Greater Bombay, the Municipal Corporation of the Cities of Pune, Solapur and Kolhapur and the Corporation of the City of Nagpur.

(b) The State Government may bring it into force in such area or areas of the municipal corporations of other city or cities and with effect from such date or dates as the State Government may, by notification in the *Official Gazette*, specify ; and different dates may be specified for different such area or areas.]

³[Short title, extent and commencement.]

¹ For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1979, Part V, PP. 302-303.

[†] This indicates the date of commencement of the Act.

² These sub-sections were sub-stituted for sub-section (2) by Mah. 17 of 1989, s.2 (a).

³ This marginal note was substituted, *ibid*, s.2(b).

Definitions.

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

(a) “appellate authority” means an appellate authority appointed under section 11 ;

¹[(b) “appointed day”,—(i) in relation to the municipal corporations referred to in clause (a) of sub-section (3) of section 1, means the date of publication of this Act in the *Official Gazette* ; and

(ii) in relation to the municipal corporations in which this Act is brought into force by a notification issued under clause (b) of sub-section (3) of section 1, means the date of publication of such notification ;]

(c) “assessee” means a person by whom tax or any other sum of money is payable under this Act, and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of tax payable by him ;

(d) “assessing authority” means an officer appointed under section 7 ;

(e) “building” includes a house, outhouse, or any other similar structure, whether of masonry, cement or bricks, or other like material, but does not include a garage or quarters intended for the use of servants and used as such by them ;

²[(e-1) “capital value” means capital value of a building or part thereof fixed or determined in accordance with the provisions of the relevant municipal law ;]

(f) “collecting authority” means the authority empowered to collect tax under section 12 ;

(g) “Corporation area” means an area within the limits of municipal corporation constituted under the relevant municipal law ;

(h) “floorage”, when used with reference to any residential premises in a building, means the total floor area of the premises, excluding the thickness of walls ;

(i) “municipal corporation” means a municipal corporation constituted under the relevant municipal law ;

(j) “occupier” includes,—

(i) any person who for the time being is paying or is liable to pay to the owner the rent or any portion of the rent of the residential premises in respect of which such rent is paid or is payable ;

(ii) an owner living in or otherwise using his residential premises ;

(iii) a rent-free tenant ;

(iv) a licensee in occupation of any residential premises ; and

(v) any person who is liable to pay to the owner damages for the use and occupation of any residential premises ;

(k) “owner”, when used with reference to any residential premises in a building, means the person who receives the rent of the said premises or who would be entitled to receive the rent thereof if the premises were let and includes—

(i) an agent trustee who receives such rent on account of the owner,

(ii) a receiver, sequestrator or manager appointed by any Court of competent jurisdiction to have the charge of, or to exercise the rights of an owner of, the said premises, and

(iii) a mortgagee-in-possession ;

(l) “prescribed” means prescribed by rules made under this Act ;

(m) “rateable value” means the rateable value, annual value or annual letting value of a building or part thereof, as fixed or determined in accordance with the provisions of the relevant municipal law ;

¹ Clause (b) was substituted by Mah. 17 of 1989, s. 3 (a).² Clause (e-1) was inserted by Mah. 10 of 2010, s. 115.

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3

- Bom. III of 1888.
Bom. LIX of 1949.
C.P. and Berar II of 1950.
- (n) “relevant municipal law” means—
(i) in relation to Greater Bombay, the Bombay Municipal Corporation Act,
(ii) in relations to the cities of Pune, Solapur ¹[Kolhapur and any other city or cities in the area or areas of which this Act is brought into force, by a notification issued under clause (b) of sub-section (3) of section 1,] the Bombay Provincial Municipal Corporations Act, 1949,
(iii) in relation to the city of Nagpur, the City of Nagpur Corporation Act, 1948 ;
(o) “residential premises” means any building or part thereof used, or intended for independent use, for residential purposes ;
(p) “Schedule” means the Schedule appended to this Act ;
(q) “tax” means the tax levied under this Act ;
(r) “taxable premises” means residential premises in a building in respect of which tax is leviable under this Act ;
(s) “year” means a financial year.

LEVY AND ASSESSMENT OF TAX

3. (1) Notwithstanding any judgement, decree or order of any Court, subject to the provisions of this Act, there shall be levied and collected for every year commencing:—

²[(a) in relation to the municipal corporations referred to in clause (a) of sub-section (3) of section 1, on the 1st April 1974 ; and

(b) in relation to a municipal corporation referred to in clause (b) of sub-section (3) of section 1, on the 1st April of the year in which the notification under the said clause (b) is issued,

a tax on all buildings or parts thereof situated in Corporation areas, containing any residential premises:—]

³[(i) if, situated in Greater Bombay area, the floorage of such premises is more than 125 square metres and the rateable value thereof is more than rupees one thousand and five hundred ;

³[(ii) if, situated in other Corporation area, the floorage of such premises is more than 150 square metres and the rateable value thereof is more than rupees one thousand and five hundred.

(2) No tax shall be leviable in respect of any residential premises, if situated in Greater Bombay, where the floorage is 125 square metres or less or the rateable value thereof is rupees one thousand and five hundred or less, and, if situated in any other Corporation area, where the floorage is 150 square metres or less or the rateable value thereof is rupees one thousand and five hundred or less.

(3) The tax shall be levied and collected in respect of taxable residential premises, on the basis of the rateable value, at the rates set out in column 2 of the Schedule, in the areas set out in column 1 thereof.

⁴[(4) Where, the Corporation has levied the property tax on the land and buildings on the basis of capital value under the provisions of the relevant municipal law, the tax shall be levied on all buildings or parts thereof situated in Corporation areas, containing any residential premises,—

(i) if, situated in area of Brihan Mumbai, the floorage of such premises is more than 125 square metres ;

(ii) if, situated in other Corporation area, the floorage of such premises is more than 150 square metres ;

at such rate not exceeding 0.05 per cent. of the capital value, as the State Government may, by notification in the *Official Gazette*, specify :

Provided that, where the property tax, on the basis of the capital value has been revised by the Corporation under the relevant municipal law, the tax levied under this Act shall not exceed forty per cent. of the tax payable in the year immediately preceding such revision.]

¹ This portion was substituted for the words “and Kolhapur” by Mah. 17 of 1989, s. 3 (b).

² This portion was substituted for the portion beginning with the words, figures and letters “on the 1st April 1974” and ending with the words “any residential premises”, *ibid.*, s. 4 (a).

³ These brackets and figures were substituted for the brackets and letters “(a)” and “(b)”, respectively, *ibid.*, s. 4(b).

⁴ This sub-section was inserted by Mah. 10 of 2010, s. 116.

Levy and collection of tax on certain buildings.

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Primary
responsibility
for tax.

4. (1) If the actual occupier of any residential premises in any building, in respect of which tax is leviable under section (3) is the owner of the building, the tax shall be leviable on the actual occupier.

(2) In any other case, the tax shall be leviable primarily as follows, that is to say:—

(a) if the premises are let, from the lessor ;

(b) if the premises are sub-let, from the superior lessor.

Person liable
to pay tax
under the
Act entitled
to recover
amount of
tax from
occupier of
premises.

5. (1) If any person, from whom under the provisions of section 4 the tax is leviable, pays the tax in respect of any residential premises in a building, he shall, if he is not himself in occupation thereof during the period for which he has paid the tax, be entitled to receive the amount of the tax from the person in actual occupation of such premises for the period aforesaid.

(2) The recovery of any amount of the tax from an occupier under this section shall not be deemed to be an increase for the purpose of section 7 of the *Bombay Rents, Hotel and Lodging House Rates Control Act, 1947, or any law corresponding thereto in force in any part of the State.

Bom.
LVII
of
1947.

Rights and
remedies for
recovery of
amount
under
section 5.

6. Any person entitled to receive any amount under section 5 shall have for the recovery thereof the same rights and remedies, as if such amount were rent payable to him by the person from whom he is entitled to receive the same.

Appointment
of assessing
authorities.

7. For the purpose of assessing the tax, the Municipal Commissioner concerned may, by an order in writing, appoint such of the officers of the Corporation as he thinks fit, to be assessing authorities, and shall define the limits of their jurisdiction.

Preparation
and
maintenance
of list of
taxable
premises in
buildings.

8. (1) Within three months from the date of its appointment or such longer period as the Municipal Commissioner may specify in any case or class of cases, every assessing authority shall cause a list of all buildings containing taxable premises and indicating the taxable premises therein and the proportionate rateable value thereof, to be prepared and published in such manner as may be prescribed. For this purpose, the assessing authority may inspect any buildings or premises or make such enquires as it thinks fit.

(2) The list of taxable premises shall be maintained up-to-date by the assessing authority by inserting, deleting or altering any entry in the list, whenever such insertion, deletion or alteration is found to be necessary in consequence of any premises being constructed, altered, added to, or being reconstructed, in whole or in part, or on account of any erroneous omission or insertion of entry made through fraud, accident or mistake.

(3) For the purpose of enabling the assessing authority to prepare and publish a list of taxable premises under sub-section (1), the owner of every taxable premises shall, within two months from the appointed day or such longer period as the State Government may, either *suo motu* or on an application of a municipal corporation, by notification in the *Official Gazette*, specify in that behalf, furnish to the assessing authority a return containing the following particulars, namely:—

(i) the locality and the building in which the taxable premises is situated;

(ii) the floorage of the premises ;

(iii) the rent for which the premises are let or reasonably expected to be let ;

(iv) the name of the owner of the premises and his permanent address ;

(v) the name of the occupier of the premises and his permanent address ; and

(vi) such other particulars as may be required by the assessing authority for the purposes of this Act.

* Now see the Maharashtra Rent Control Act, 1999 (Mah. XVIII of 2000).

(4) For the purpose of enabling an assessing authority to maintain the list of taxable premises up-to-date as provided in sub-section (2), every owner of such premises which is taxable under this Act or which has ceased to be taxable at any time, shall furnish the assessing authority, a return containing the particulars specified in sub-section (3), as soon as may be, after such premises is rendered taxable or, as the case may be, has ceased to be taxable under this Act.

9. (1) For the purpose of assessment of tax, an assessment list based on the particulars contained in the list of taxable premises shall be prepared by the assessing authority, in respect of each building, separately. Assessment of taxable premises.

(2) The assessment list to be prepared for the first time after the appointed day shall ordinarily be prepared within one year from the appointed day (or such longer period as the State Government may, either *suo motu* or on application of a municipal corporation, by notification in the *Official Gazette*, specify in that behalf); and every such subsequent list shall be prepared before the 30th day of June of the year to which it relates (or before such other subsequent date as the State Government may either *suo moto* or on application of a municipal corporation, by notification in the *Official Gazette*, specify in that behalf).

(3) Where after the preparation of the assessment list under sub-section (2), any entry has been deleted, altered or added to in the list of taxable premises, and consequent to such deletion, alteration or addition, any modification in the assessment list is rendered necessary, the assessing authority shall prepare a list of such modifications.

10. (1) As soon as may be after the assessment list or the list of modifications is prepared under section 9, the assessing authority shall cause to be published in the prescribed manner, a notice thereof and of the place where such list or copy thereof may be inspected ; and every person claiming to be either the owner or occupier of the premises, included in the list, and any agent of such person, shall be at liberty to inspect the list and to take extracts therefrom without any charge. Publication of assessment list and list of modifications.

(2) Every notice published under sub-section (1) shall specify a date, not less than fifteen days and not more than thirty days from the date of publication of the notice, before which objections to the assessment list or list of modifications shall be made.

(3) Objection to the assessment list or list of modifications shall be made by the owner or occupier to the assessing authority before the time fixed in the notice by application in writing, stating the grounds on which the assessment list or the list of modifications is disputed. All applications so made shall be registered in a book to be kept by the assessing authority for this purpose.

(4) After the period specified in the notice under sub-section (2) expires, the assessing authority shall investigate and dispose of the objections after allowing the objector a reasonable opportunity of being heard in person or by agent, and cause the result thereof to be entered in the book kept under sub-section (3) and cause any amendment necessary in accordance with such result to be made in the assessment list, or, as the case may be, the list of modifications.

(5) The assessment list or, as the case may be, the list of modifications finally made under sub-section (4) shall be authenticated by the assessing authority under the seal of its office and signature, and the assessing authority shall endorse a certificate thereon that no valid objection has been made to the assessment list or as the case may be, the list of modifications, except in cases in which amendments have been made therein.

(6) The list authenticated as provided in sub-section (5) shall be published by the assessing authority in such manner as it thinks fit, and a copy thereof shall be sent by it to the collecting authority for the collection of the tax in accordance with such list.

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Appeal. **11.** (1) For the purpose of hearing appeals in relation to an assessment list or list of modifications, the Municipal Commissioner may, by notification in the *Official Gazette*, appoint as many of the officers of the Corporation as he thinks fit to be the appellate authorities and shall define the limits of their jurisdiction.

(2) Any assessee objecting to the amount of tax assessed by the assessing authority or denying his liability to pay the tax so assessed, may appeal to the appellate authority against the assessment :

Provided that, no such appeal shall lie unless the tax has been paid.

(3) The memorandum of appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(4) The appeal shall be presented within fifteen days next after the presentation of the bill for payment of the tax assessed ; but the appellate authority may admit an appeal presented after the expiration of the said period, if it is satisfied that the appellant had sufficient cause for not presenting it within the said period.

(5) The appellate authority shall fix a day and place for the hearing of the appeal, and may, from time to time, adjourn the hearing and make or cause to be made such further inquiry as it thinks fit. At the hearing of the appeal, the assessing authority shall also have the right to be heard.

(6) In disposing of an appeal, the appellate authority may,—

(a) confirm, reduce, enhance or annual the assessment, or

(b) set aside the assessment, and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(7) The appellate authority shall, on the conclusion of the appeal, communicate orders passed by it to the appellant and the assessing authority.

(8) The orders passed by the appellate authority shall be final and shall not be called in question in any Court.

(9) Where the appellate authority has enhanced the assessment, the assessing authority shall issue an order specifying the additional amount to be paid by the appellant, and shall send a copy thereof to the collecting authority for collecting the said amount.

COLLECTION OF TAX

Authorities competent to collect tax, etc. **12.** (1) The tax shall be collected by the municipal corporation.

(2) The collection of the tax (including any penalty) under this Act shall be made in the same manner in which the property tax is collected in that area under the relevant municipal law :

Provided that, if in any Corporation area, the property tax is not levied by the municipal corporation, the tax shall be collected in such manner as may be prescribed.

(3) The collection of the tax and the recovery of penalty under this Act, on behalf of any municipal corporation shall be made by the appropriate municipal corporation authority appointed to collect the property tax on behalf of such municipal corporation under the relevant municipal law.

(4) The municipal corporation shall, in respect of the cost of collection of the tax, be entitled to such rebate as may be prescribed, and different rates of rebate may be provided for different corporation areas.

Tax to be charged on buildings, in respect of which it is leviable. **13.** Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise howsoever, all sums due as tax or penalty, in respect of any taxable premises, shall, subject to the prior payment of the land revenue, if any, thereon due to the State Government, be a charge—

(a) in the case of any premises held immediately from the Government, upon the interest in such premises of the person liable for such tax or penalty, and upon the goods and other movable properties, if any, found within such premises, and

(b) in the case of any other premises, upon such premises and upon the goods and other movable properties, if any, found within such premises.

14. (1) Within a period of thirty days from the date of recovery of the tax and penalty, if any, the amount so recovered shall, from time to time, be paid by the Municipal Commissioner to the State Government.

Crediting amount of tax collected to State Government and submission of return of collection by collecting authority.

(2) The proceeds of the tax and penalty, if any, collected and paid to the State Government under the last preceding sub-section shall be credited to the Consolidated Fund of the State.

(3) Within three months from the date of expiry of every year, the Municipal Commissioner shall furnish to the State Government a return showing the aggregate amount of tax assessed by the assessing authority in respect of that year, and the aggregate amount of such assessed tax and penalty, if any, collected by the collecting authority in that year.

15. (1) If any municipal corporation makes a default in the collection or payment to the State Government of any sum due in respect of the tax under this Act, the State Government may, after holding such inquiry as it thinks fit, fix a period for the collection or payment of such sum.

Default of municipal corporation in collecting tax.

(2) If the collection or payment of the sum is not made within the period so fixed, the State Government may, notwithstanding anything contained in any law relating to the funds vesting in such municipal corporation or any other law for the time being in force, direct any bank in which any moneys or the municipal corporation are deposited or the person in-charge of the Government treasury or of any other place of security in which the moneys of such municipal corporation are deposited, to pay such sum from such money as may be standing to the credit of the municipal corporation in such bank or, as the case may be, in the hands of such person or as may, from time to time, be received, from or on behalf of the municipal corporation by way of deposit by such bank or person, and such bank or person shall be bound to obey such order.

(3) Every payment made pursuant to an order under sub-section (2) shall be sufficient discharge to such bank or person, from all liability to the municipal corporation, in respect of any sum so paid by it or him out of the moneys of that municipal corporation so deposited with such bank or person.

MISCELLANEOUS

16. The assessing authority or the appellate authority or any officer authorised by any of these authorities may, after due notice, at any time between sunrise and sunset, enter any taxable premises for the purpose of collecting particulars relating thereto, or for taking measurement of the premises and may require the owner or occupier of the premises or any other person in-charge thereof to produce for inspection any book, register or record kept therein and ask for any information relating to the taxable premises for the purpose of assessing the tax ; and the owner or occupier of the premises or other person in-charge thereof shall be bound to afford facilities for taking measurement and for such inspection, and furnish such information as is available with him.

Power of entry, inspection, etc.

17. (1) If any assessee satisfies the assessing authority that the amount of the tax paid by him exceeds the amount with which he is properly assessable under this Act, such assessee shall be entitled to a refund of any such excess amount from the assessing authority.

Refunds.

(2) The appellate authority in exercise of its appellate powers, if satisfied to the like effect, shall cause a refund to be made by the assessing authority of any amount found to have been wrongly paid or paid in excess.

Limitation for claims for refund. **18.** No claim to any refund of the tax under section 17 shall be admitted, unless it is made within one year from the date of payment of the tax by the assessee or, where an appeal has been preferred, within one year from the date of receipt of the order in appeal.

Penalty for default in payment of tax. **19.** (1) If any person, on being served with a notice of demand for the collection of tax in pursuance of the provisions of section 12, fails to pay within the period mentioned in the notice, any amount due from him on account of tax, the Municipal Commissioner, on being satisfied that such person has wilfully failed to pay the tax, may, subject to the general or special orders of the State Government, imposed and recover from him as penalty a sum not exceeding one-tenth of the amount of the tax so unpaid, in addition to the amount of tax payable by him.

(2) Sums recoverable under this section shall be recovered in the manner provided in section 12 for the collection of tax.

Penalty for failure to furnish return. **20.** (1) If any person fails, without reasonable cause, to furnish to the assessing authority any return specified in sub-section (3) or sub-section (4) of section 8, the assessing authority may after giving a show cause notice, impose a penalty which may extend to one hundred rupees.

(2) The penalty imposed under sub-section (1) may be recovered in the same way as the tax and penalty are recovered under sub-section (2) of section 12.

Offence of making false statement, etc. **21.** If any person makes any statement in the return furnished under sub-section (3) or sub-section (4) of section 8, or furnishes any information under section 16, which is false or which he either knows or has reason to believe to be false or does not believe to be true, he shall, on conviction, be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Punishment for obstruction. **22.** If any person obstructs the assessing or appellate authority, or any officer authorised by any of those authorities, in the discharge of its or his duties under section 16, he shall, on conviction, be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

Offences by companies. **23.** (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of an offence and shall be liable to be proceeded against and punished accordingly :

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to, any neglect on the part of any Director, Manager, Secretary or other Officer, such Director, Manager, Secretary or other Officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.— For the purpose of this section,—

(a) “ company ” means a body corporate and includes a firm or other association of individuals ;

(b) “ Director ” in relation to a firm, means a partner in the firm.

24. The following buildings shall be exempt from the payment of the tax, that is to say,—

Exemptions of certain buildings from payment of tax.

(a) buildings vesting in, or belonging to, the Central or State Government ;

(b) buildings vesting in any other State Government or belonging to any local authority and used exclusively for public purposes, and not used or intended to be used for purpose of profit ;

(c) buildings vesting in the Board of Trustees of the Port of Bombay and not used or intended to be used for the purpose of profit ;

(d) buildings or parts thereof vesting in, or in the occupation of, any *consul de carriers*, whether called a consul-general, consul, vice-consul, consular agent, pro-consul or by any other names, of a foreign State, or of any member (not being citizens of India) of the staff of such officials and such buildings or parts are used or intended to be used for residential purpose and not used or intended to be used for purpose of profit.

25. For the removal of doubts, it is hereby declared that the provisions of this Act shall be in addition to the provisions of any other law providing for the levy of tax on immoveable property.

Tax under this Act leviable in additions to other taxes.

26. (1) The power to make rules under this Act shall be exercised by the State Government, by notification in the *Official Gazette*, subject to the condition of previous publication except on the first occasion of the exercise of such power.

Power to make rules.

(2) Without prejudice to any power to make rules contained elsewhere in this Act the State Government may make rules consistent with this Act generally to carry out the purposes of this Act. Such rules may provide for payment of fees for any of the purposes of this Act, for which no provision has been made in this Act.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall, from the date of publication of such notification, have effect only in such modified form or 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 or omitted to be done under that rule.

TRANSITIONAL AND SPECIAL PROVISIONS

Mah. XIX of 1974. 27. The Maharashtra Tax on Residential Premises Act, 1974 (hereinafter referred to as “ the repealed Act ”) shall stand repealed.

Repeal of Mah. XIX of 1974.

28. (1) As soon as may be, after the appointed day, the assessing authority shall prepare the list of taxable premises under section 8 and the assessment list under sections 9 and 10 for the year commencing on the 1st April 1979 and ending on the 31st March 1980 and take or cause to be taken further action for levying and collection of the tax for that year according to the provisions of this Act.

Preparation of list of taxable premises and assessment list and collection of tax for 1974-79.

(2) On the basis of the list of taxable premises and the assessment list referred to in sub-section (1), the assessing authority shall then prepare list of taxable premises and the assessment list for the period commencing on the 1st April 1974 and ending on the 31st March 1979. Such lists may be prepared separately for each year or for two or more years as may be determined by the assessing authority. The provisions of sections 8, 9, 10 and 11 and other relevant sections and the rules made thereunder shall apply, *mutatis mutandis*, to the preparation and finalisation of such lists.

[1979 : Mah. XXIX

Maharashtra Tax on Buildings (with larger Residential Premises) (Re-enacted) Act, 1979.

(3) After the assessment list or lists are prepared and finalised for the period from the 1st April 1974 to the 31st March 1979, the collecting authority shall cause bills to be prepared in respect of the taxable premises and serve such bills on the persons liable to pay the tax and take or cause to be taken further action for the levy and collection of the tax for relevant year or years according to the provisions of this Act.

(4) Separate bill may be prepared for separate premises. Separate or consolidated bills may be prepared for different years. Every such bill shall specify the residential premises in respect of which the tax is due, the period or periods for which the tax is due, the rateable value of the premises, the amount of tax assessed in respect thereof, the amount (if any) paid by the assessee under the repealed Act and the balance payable by him or the amount of refund payable to him, as the case may be.

Refund of amount paid under repealed Act to persons not liable to tax under this Act.

29. Where the collecting authority finds that any person who has paid any amount under the repealed Act is not liable to pay tax under this Act, the collecting authority shall, as soon as may be, order refund to such person of the amount paid by him under the repealed Act.

Provision for revision of bill or refund order when it is not correct.

30. (1) If any person claims that the amount of balance payable by him or the amount of refund payable to him under any bill served on him under section 28 or the amount of refund payable to him under section 29 is not correct, he may make an application to the collecting authority in writing stating the correct amount according to his calculation, supported by bills and receipts in respect of the amount paid by him under the repealed Act.

(2) On receipt of any such application, the collecting authority may after holding such inquiry as it deems fit and after giving a reasonable opportunity of being heard to the applicant, either confirm the bill, already served or amend the bill or the refund order and issue a revised bill or refund order, as the case may be.

SCHEDULE
(See section 3)

Area 1	Rate of tax 2
I. <i>Grater Bombay.</i> — Where the floorage of the residential premises exceeds 125 square metres and the rateable value exceeds rupees one thousand and five hundred.	Ten per cent. of the rateable value of the residential premises.
II. <i>Within the limits of the other Corporation areas.</i> — Where the floorage of the residential premises exceeds 150 square metres and the rateable value exceeds rupees one thousand and five hundred.	Ten per cent. of the rateable value of the residential premises.

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