

OCTROI TAX

BYE-LAWS

PROPERTY TAX

BYE-LAWS

अण्डमान तथा
ANDAMAN AND



निकोबार राजपत्र
NICOBAR GAZETTE

असाधारण
EXTRAORDINARY

प्राधिकार से प्रकाशित
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No. 223, Port Blair, Thursday, December 16, 1999.

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

NOTIFICATION

Port Blair, dated the 16th December, 1999.

No. 219/99/F. No. 3-53/97-LSG.—Whereas the draft Notification inviting claims and objections under Sub-Section (3) of Section 202 of the Andaman and Nicobar Islands (Municipal) Regulation, 1994 was published in The Daily Telegrams dated 18-12-98 vide Notification No. 99/98/F. No. 3-53/97-LSG dated 22-7-98 for information of the General Public.

And whereas the objection/suggestion received from the General Public within the specified period have been examined with due consideration.

Now, therefore, in exercise of powers conferred under Sub-Section (3) of Section 202 of the Andaman and Nicobar (Municipal) Regulation, 1994, the Lieutenant Governor, Andaman and Nicobar Islands has been pleased to confirm the following bye-laws:—

1. Port Blair Municipal Council Octroi Tax Bye-Laws.
2. Port Blair Municipal Council Property Tax Bye-Laws.

Sd/-

(ISHWARI PRASAD GUPTA)
Lieutenant Governor,
Andaman and Nicobar Islands.

By order and in the name of the Lieutenant Governor,

Sd/-
Assistant Secretary (LSG).

PORT BLAIR MUNICIPAL COUNCIL
ANDAMANS

(Under section 80 (e) of the A&N Islands (Municipal) Regulation 1994)

1. Short title and commencement:
(i) These Bye-Laws shall be called the Port Blair Municipal Octroi Tax Bye-laws.
(ii) They shall come into force with immediate effect.

2. Definitions and Interpretation:

- (a) "Regulation" means the Andaman and Nicobar Islands (Municipal) Regulation, 1994
- (b) "Secretary" means the Secretary of the Port Blair Municipal Council.
- (c) "Council" means the Port Blair Municipal Council.
- (d) "Chairperson" means Chairperson of the Port Blair Municipal Council.
- (e) "Vice Chairperson" means the Vice Chairperson of the Port Blair Municipal Council.
- (f) "Import" means the conveying into the Octroi limit of the Council of goods or articles.
- (g) "Import Naka" means the Naka at which the goods arrive for the purpose of import into the Octroi limits.

Price: Rupee One and Twenty-five Paise only

(h) "Import Bill" means a receipt in Form 'B' annexed hereto issued by the Octroi Naka Officer as prescribed.

(i) "Octroi limits" means the Municipal limits of the Port Blair Municipal Council.

(j) "Naka Officer" means a Municipal employee on duty at the Import Naka in connection with the levy of Octroi on import of goods.

(k) "Value of goods" means the cost price of the goods as ascertained from the original invoices, in cases where the Octroi is charged ad-valorem.

(l) "Chairperson of the sub-committee" means the Chairperson of the Finance, Taxation and Accounts Sub-Committee established by the Council under section 17 of the Regulation.

(m) "Words and expression" used and not defined herein shall have the same meaning as are respectively assigned to them in the Regulation.

3. A tax in the nature of Octroi or Terminal Tax shall be levied on goods brought into the Municipal area and sent out from the Municipal area as mentioned below :

(i) Subject to the exemptions made in clause.

(ii) And subject to the provisions contained in sub-section (e) of section 80 of the Regulation, Octroi at the rates specified in Schedule hereto annexed shall be payable by every person bringing or receiving within the Port Blair Municipal area, articles or goods described in the said schedule.

(iii) The following goods and articles shall be exempted from the levy of Octroi/Terminal Tax

(a) Personal apparel in use and not imported for sale

(b) Bonafide personal luggage and household kit that is not imported for sale

(c) Bonafide luggage and kit belonging to a Travelling Circus, theatrical company or a touring party.

(d) Goods belonging to Municipal Council.

(e) Logs imported for bonafide personal use for construction or repair of residential accommodation.

(f) "Machineries and spare parts imported by registered SSI Units located within Municipal Limit for a period of five years".

(g) Machineries and spares imported for installation or expansion of industries outside the Municipal area.

(h) All articles that are directly shipped for any place outside the municipal limits and are removed in tact directly from the wharf to any place one side the Municipal area.

4. Octroi Nakas :

For the purpose of levy of Octroi Tax there shall be terminal Tax Nakas at the following places :

(i) a suitable place near Chatham and Haddo Causeway

(ii) a suitable place near Marine Jetty

(iii) a suitable place near the outskirts of the Municipal area on the road running from Junglighat to Aerodrome and

(iv) any other suitable places as the Council may decide from time to time.

5. A driver of a vehicle to stop at Octroi Nakas :

Every driver of a public or private Motor vehicles or any other vehicle shall stop it at the Naka to enable the Naka Officer to ascertain whether the said vehicle contains any goods or articles liable to Octroi Tax.

6. Table or rates of Octroi Tax to be affixed on certain places :

The Municipal Council shall cause tables of the Octroi Tax for the time being leviable, specifying the rates at which and the articles on which the same are leviable to be printed in such language or languages as may be prescribed by the Lt. Governor (Administrator) and shown to the demand and affix such tables in Terminal Tax Nakas and other conspicuous places as directed by the Council.

7. Octroi When Payable :

(i) Terminal Tax shall be payable on demand.

(ii) Every person authorised by the Council to demand Octroi Tax shall be deemed to be a person on whom the tax is payable.

8. Scale for rounding off the weights and measures :

Where goods are liable to be charged Octroi tax by weight in kilograms, tax shall be assessed in the following manner :

1 to 50 kg		To be treated as 50 kg	
Exceeding 50 Kg but not exceeding	100 Kg	"	100 Kg
"	100 Kg	"	150 Kg
"	150 Kg	"	200 Kg
"	200 Kg	"	250 Kg
"	250 Kg	"	300 Kg
"	300 Kg	"	350 Kg
"	350 Kg	"	400 Kg
"	400 Kg	"	450 Kg
"	450 Kg	"	500 Kg
"	600 Kg	"	or ½ Metric ton
"	600 Kg	"	600 Kg
"	700 Kg	"	700 Kg
"	700 Kg	"	800 Kg
"	800 Kg	"	900 Kg
"	900 Kg	"	1000 Kg
			or 1 metric ton

(ii) The tax on the logs and squares shall be assessed in the following manner.

Up to ½ ton	To be treated as ½ ton
Exceeding ½ ton but not exceeding one ton	— as one ton

9. Importer to produce the original invoice relating to goods imported and make a declaration: Every importer of goods on which Octroi is chargeable Ad-volorem shall produce the original invoice, bill or other documents showing the correct value of such goods and shall fill in and deliver to the Import Naka Officer a declaration in Form—'A' Provided that if the contents in the invoices do not appear to be reliable to the Import Naka Officer the value stated there in shall not be accepted and the Octroi shall be recovered in the manner laid down herein after.

10. Signatures on Documents :

A document, declaration or any other writing required to be signed by the importer shall be deemed to have been duly signed.

- (a) if it is signed by the importer himself, or
- (b) it is signed by a partner, in case the importer is a firm or
- (c) if it is signed by the proprietor or a Manager of a shop or business concern, in case the goods have been imported in the name of shop or business concern.

11. Scrutiny of the Goods and Passing of receipt for recovery of Octroi :

An Import Naka Officer shall, after proper scrutiny of the goods being imported into the Octroi limits of the Municipal area calculate the Octroi due on such goods and shall demand from the importer the amount assessed in the manner prescribed and on receipt of such amount of Octroi, shall pass an Octroi receipt (hereinafter called import bill) in form 'B' annexed hereto.

12. Assessment of Octroi when the Original invoice is not produced or the invoice produced is unreliable or is incomplete :

If the original invoice is not produced by the importer at the time of import or the invoice produced by him is not deemed reliable by the Import Naka Officer or if it is incomplete or if the importer refuses or is unable to declare the true value of the goods in Form 'A' as mentioned above the Import Naka Officer shall calculate and recover the Octroi according to the value fixed by the Chairperson and in his absence by the Vice Chairpersons for such goods from time to time.

Provided that if the importer produces, within a period, of 30 days from the date of import, the original invoice the import bill and the declaration in Form 'C' duly filled in and signed, the Secretary may, after being satisfied about the correctness and genuineness of the documents, grant refund of the excess amount recovered.

13. Recovery of octroi when not recovered on the basis of invoice value :

In case when octroi is recovered by the Import Naka Officer on the value fixed by the Chairperson or a Vice Chairperson and not on the invoice value of the goods the Secretary may at any time within 4 months, from the date of import call upon the importer to produce in Municipal office the original invoice or other relative documents concerning the value of the goods imported for his inspection. The importer shall be bound to produce the above mentioned documents within one month from the date of receipt of such requisition. If on going through these documents it is found that proper and due amount of Octroi has not been recovered the Council shall recover the difference.

14. Issue of requisition by the Council :

When the Council or the Officer authorised in this behalf by the Council is satisfied that it is necessary in the interest of the Municipal revenue to issue requisition in the Form 'D' he may issue the same asking the importer the goods to return it duly filled in and signed by him and the importer shall within seven days from the receipt of the requisition fill in correct details and return in duly signed by him. The Octroi found due on the particulars mentioned by the importer when returning the requisition or when such return contains the information which the Council or the Officer authorised by it has reason to believe to be incorrect on other authentic information obtained by him, shall immediately be paid by that person on demand.

15. Power to Examine article liable to Octroi and to search :

(1) Every person bringing or receiving within the Octroi limits or sending out from the Municipal limits of a Municipal area any article on which Octroi or terminal tax is payable shall, when, required by the Chairperson or a Vice Chairperson or an officer duly authorised by the Municipality in this behalf, and so far as may be necessary for ascertaining the amount of tax chargeable :

- (a) permit that officer to inspect, examine, weigh or otherwise deal with the article and
- (b) Communicate to that officer any information and exhibit to him any bill, invoice permits such as 'C' form, 'D' form etc. or document of a like nature which he may possess relating to the article.

(2) For the purpose of inspection and examination of articles the Naka Officer or the officer so authorised by the Chairperson, or Vice Chairperson as the case may be shall have access to such articles/goods under the possession of the importer/dealer in his/her/its godown warehouse, storage including cold storage or any other place within the Municipal limit where such goods have been stocked and also have access to bills/documents by which these articles/goods have been imported or sale affected thereon.

(3) If any Person bringing or receiving within the Octroi or terminal tax limits or a municipal area a conveyance or packing on which octroi or terminal tax is or is believed to be leviable, refuses, on the demand of an officer authorised by the Municipality in this behalf, to permit the officers to inspect, weigh or otherwise examine the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which Octroi is payable, or refuses to communicate to that officer any information or to exhibit to him any bill invoice or documents of a like nature, which he may possess relating to the article, or with the intention of defrauding the Municipality, communicates any such bill, invoice or document of a like nature which is false, forged or fraudulent, he shall be punishable with fine which may extend to rupees fifty.

(4) Any Importer of goods on which Octroi is chargeable shall not cause to unload any goods/consignment meant for Port Blair Municipal area, at any place other than wharves, jetties located at Port Blair or cause entry of such goods/consignments in Octroi limits excepting through the Terminal Tax Nakas. If it is noticed at any stage that unloading of goods/consignment or entry of such goods/consignments meant for Port Blair are taking place other than the above, the Secretary or officers authorised by the Municipal Council on this behalf, shall cause realisation of Octroi and take penal action against such persons under these bye-laws and rules.

(5) It shall be obligatory on the part of the Registering Authority, before registration of a vehicle at Port Blair, to demand from the owner of the vehicle a certificate to the effect from the Port Blair Municipal Council that the Octroi tax has been realised on the said vehicle from the owner of the vehicle.

(6) Any such person may demand that the conveyance or package or both, as the case may be, shall be taken without unnecessary delay before a member or the Secretary or a Magistrate, who shall cause the inspection to be made in his presence.

16. Penalty for evasion of Octroi :

If good passing the Octroi or terminal tax boundry of a Municipal area are liable to the payment of Octroi to terminal tax, then every person who, with intention to defraud the Municipality, introduces or attempts to introduce within the said Octroi or terminal tax boundry any such goods upon which payment of the Octroi or terminal tax due on such introduction has neither been made nor tendered, or causes or abets such introduction, shall be punishable with fine which may extent to ten times the value of such Octroi or terminal tax, subject to a minimum of Rs. 50/-.

17. Summary Recovery of Octroi :

In the case of non-payment of any Octroi or terminal tax, on demand, the officer empowered to collect the same may seize any article on which the Octroi or terminal tax is chargeable, or any part of its burden or sufficient value or satisfy the demand under the cover of a seizure memo in presence of witnesses. A copy thereof be handed over to the concerned person after obtaining his acknowledgement on the body of original seizure memo.

(2) The Municipality, after the lapse of five days from the seizure and after the issue of a proclamation fixing the time and place of sale, may cause any property so seized, or so much thereof

(3) The Chairperson or a Vice Chairperson by an order in writing may direct that perishable articles which cannot be kept for five days without risk of damage may be sold after the lapse of such period as he may deem fit having regard to the nature of the article.

18. Procedure of Auction :

(1) The auction shall be conducted after a notice is duly published in the Notice Board of the Municipal Council and such prominent places as may be directed by the Chairperson or the Vice Chairperson.

(2) The auction shall be conducted by the Secretary or an officer authorised by the Chairperson or a Vice Chairperson who shall draw up proceedings of the auction in the presence of the bidders and obtain the signatures on the proceedings.

(3) The officer shall then submit the proceedings to the Chairperson or a Vice Chairperson as the case may be for his approval, and confirmation.

(4) After the auction proceedings is confirmed the money so received shall be deposited in the accounts of the Municipal account. And a receipt in token in the prescribed form, shall be handed over to the person concerned.

(5) If any excess amount after recovery of Octroi chargeable, cost of seizure and auction, is found the same shall be handed over to the person from whom Octroi is due.

19. Refund of Octroi :

Any person bringing goods/materials/machineries vehicles etc for sale/use outside Municipal area who has paid Octroi on entering the Municipal limits while on transit, may apply to the Secretary of the Council for refund of Octroi paid by him.

(2) On receipt of such application of Secretary shall cause an enquiry to be made into the merits of the application and pass appropriate order with the approval of the Chairperson for refund of the Octroi or otherwise and every such refund shall be subject to review by the Council.

(3) No Octroi shall be charged on such goods which have been brought into the Municipal area and for which Octroi has already been paid when such goods are again exported to the mainland in the same condition.

SCHEDULE

Sl. No.	Name of Articles	Rate proposed
1.	Gur	2% ad-valorem
2.	Logs & Squares	3% "
3.	Cigars, Cigarettes and Tobacco used for pipe and Cigarette	4% "
4.	Perfumery, perfumed oils and essence	4% "
5.	Oilman's stores including cream butter packed refined oils and confectionary	3% "
6.	Bicycle, tricycle and spare parts	3% "
7.	Motor cycle Scooter, tyres and spare parts for all these	4% "
8.	Three wheeler vehicles and its Spare parts	4% "
9.	Cars, taxis, trucks, chassis, tractors trailers, bulldozers tyres and tubes etc. and spareparts for all these	6% "
10.	Articles of Photography	4% "
11.	All kinds of electronic goods i. e. TV, VCR, VCP, Video & Audio cassettes etc. Radio, Gramophone, Gramophone records, Loudspeakers etc. and spare parts of these articles	4% "
12.	Sewing Machine etc. and its parts	4% "
13.	Machineries of all kinds	3% "
14.	Petrol, spirit, diesel, crude oil, engine oil, brake oil, gear oil and grease	5% "
15.	Watches, clocks and spare parts of these	4% "
16.	Electric fans, Electric bulb i. e. SVL, Fluorescent tubes etc. and its spare parts	4% "
17.	Glass and articles made of it	4% "
18.	Copper, Copper-ware brass ware stone ware including stone mills, aluminium ware, zinc, ziniware, tin, tinware chinaware, crockery bronzes and leads unmanufactured broken or scraps and cutlery	3% "
19.	Boots, shoes and other articles made cut of leather/canvas/rubber/plastics	3% "
20.	Tea, coffee asafoetida and campher	3% "
21.	Iron, steel and articles of Iron and steel manufactured or unmanufactured	3% "
22.	Cement & AC sheets	3% "
23.	Paint, paint oil, varnish dye including turpentine fresh polish, boot polish mansion polish coal tar dry or liquid	3% "
24.	All sports articles	2% "
25.	Hydrogenerated vegetable oils and all kinds of ghee "(and all kinds of edible oils not packed in containers)"	3% "
26.	All kind of cloth, holsery and ready made clothes and articles made of canvas, water proof and oil cloth	3% "

1	2	3	4
27.	Beadies, Zarda, Gudaka	3%	"
28.	Soap-bar, sunlight soap and all kinds washing soap and washing powder	1%	"
29.	Toilet soap of all kinds	3%	"
30.	Fire works (Crackers)	5%	"
31.	Candles	2%	"
32.	Arms, Guns etc. and its spare parts	5%	"
33.	Ammunation	4%	"
34.	Phenyle	2%	"
35.	(a) Whisky, Jin, Brandy and all other liquors and wine of all kinds except beer	Rs. 30/-per Litre or part thereof	
	(b) Beer	Rs. 06/-per Litre or part thereof	
36.	Flit, Bugsol, Tik-20, Dettol etc.	1%	"
37.	Ground nut seeds	2%	"
38.	ATF oil, AV gasoline, Motor spirit, HSD oil furnace oil and other POL products except Kerosine oil	5%	"
39.	Gas of all kinds	3%	"
40.	Distemper/Snowsom etc. and all paint powder	3%	"
41.	Battery cells for motor vehicles and boat etc.	6%	"
42.	Re-treated tyres of all kinds	2%	"
43.	Acid of all kinds	3%	"
44.	Sunmica, formica and other decoration materials	5%	"
45.	Plywoods	3%	"
46.	Seashell and articles made of shell ✓	3%	"
47.	Gunny bags (empty)	4%	"
48.	Dhuperesin ✓	Rs. 15/-per Qtl.	
49.	Kerosine oil	Rs. 0.01 per Ltr.	
50.	Rubber and Raw rubber	4% Advalorem	
51.	Mohiharry	3%	"
52.	Sawn-timber & Funitures	5%	"
53.	Soft drinks, cool drinks etc.	2%	"
54.	Copra, Bettle Nut, Cashew nut etc.	3%	"
55.	All furnitures made of cane.	2%	"
56.	Cane ✓	Rs. 0.50 per Mtrs.	
57.	Gift items	3% Advalorem	
58.	Coir product items	3%	"
59.	Gold	6%	"
60.	Silver	3%	"
61.	Shark fin ✓	5%	"
62.	Fresh processed fish including Crab and prawn	2%	"
63.	Dryfish	1%	"
64.	Animal skin & bones	5%	"

ORIGINAL

FORM 'B'

IMPORT BILL

RECEIPT NO.

Name of Importer

Please take notice that you are called upon to pay the sum below mentioned in respect of the below mentioned goods at the below mentioned rates.

Original marks	Stamp impressed by the Municipal Council	Whether seal affixed by the Municipal Council	No. of vehicle or No. and date	No. and description of packages	Description of goods	Weight	Value Municipal Council	Value according to the original invoice	Rate of Octroi	Amount of Octroi	Remarks, if any

Name and full address of the Importer

Date, month and year Time of import

Received the amount from importer as mentioned below :-

Amount of Octroi Rs. P. In words.

Stamping and sealing fees Rs.

(No. of packages or articles stamped and sealed)

Other charges, if any.

month, date and year.

Import Naka Officer

Import Naka Officer

Serial No.	Name of the member	Signature or LTI of the member	Time of arrival	Remarks
(1)	(2)	(3)	(4)	(5)

PORT BLAIR MUNICIPAL COUNCIL PROPERTY TAX BYE-LAWS

1. SHORT TITLE AND COMMENCEMENT :

These Bye-Laws shall be called the Port Blair Municipal Council Property Tax Bye-Laws
(2) They shall come into force with immediate effect.

2. DEFINITION :

In these Bye-Laws unless there is anything repugnant in the subject or context :

- (a) "Regulation" means the A & N Islands (Municipal) Regulation, 1994.
- (b) "Chairperson" means the Chairperson of the Port Blair Municipal Council.
- (c) "Secretary" means the Secretary of the Port Blair Municipal Council.
- (d) "Vice Chairperson" means the Vice Chairperson of the Port Blair Municipal Council.
- (e) "Section" means section of the Regulation.
- (f) "Form" means form as appended to these Bye-laws.
- (g) "Council" means the Port Blair Municipal Council.
- (h) "Annual Value" would bear the meaning as defined under section 79 of the Regulations.
- (i) "Land" means—a portion of earth's surface and includes all things attached to, or permanently fastened any thing attached to such portion.
- (j) "Building" means a house, hut, hutment shed or other roofed structure for whatsoever purpose and of whatsoever material constructed, and every part thereof, and includes a wall and a well, but does not include a tent or other such portable and merely temporary shelter or part of building which any includes any wall, under ground room or passage, verandah, fixed platform, plinth staircase or door steps attached to or within the compound or, an existing building or construction on ground which is to be the site or compound of a projected building.
- (k) "words and expressions" used and not defined herein shall have the same meaning as are respectively assigned to them in the "Regulation".

3. A tax on land or building or both situated in the Municipal area shall be levied under section 30 (a) of the Regulation.

Provided that the lands belonging to the Council as specified in section 74 of the Regulation, lands and buildings or huts belonging to temples, mosques, churches, phongikyany and other similar institutions used exclusively for public worship, orphanages, dharmasalas, mosuffirkhanas and other religious, charitable or educational purposes for which no rent or fee is charged and all buildings and belonging to educational and medical institutions shall be exempted from the levy of the tax.

EXPLANATION : For the purpose of this bye-law :

- (1) lands, buildings or huts used for educational purpose shall mean the land, buildings or huts used by—
 - (i) any pre-primary, Primary, Secondary or Higher Secondary School affiliated to, or maintained by the concerned Board of education or any other recognised Board.
 - (ii) Balwadies/Anganwady centres or such other educational institutions as recognised by U. T. Administration.
 - (iii) Any college affiliated to or recognised by any University and
 - (iv) any other Institution as may be determined by the Council.
- (2) lands buildings or huts used for medical and public health purposes shall mean the lands buildings or huts used by—
 - (i) any Govt. or private hospital where free out door treatment to patients is rendered.
 - (ii) any Inoculation centre, medical research Institution, Maternity home, T. B. Clinic or any other centre rendering public medical service, free of charge and recognised as such by the Municipal Council.
- (3) Lands, buildings or huts used for cultural purposes or for the purposes of sports shall mean—
 - (i) any land or building or hut used exclusively for the purpose of training in the art of dance, drama or music or fine arts in its various forms or in arts and crafts physical culture or athletic games or indoor and outdoor sports.

Provided that no public shows or activities are held in such lands buildings or huts by sale of

Port Blair Municipal Council Property Tax Bye-laws :

The Property Tax Rates as given in Rule 4 (a) in the draft bye-laws may be suitably amended to read as under:

<u>Annual Value</u>	<u>Rate of tax per year.</u>
1. When the annual value does not exceed Rs. 1500/-	Nil
2. When the annual value exceeds Rs. 1500/- but does not exceed Rs. 3,500/-	1.5% of the actual value.
3. When the annual value exceeds Rs. 3,500/- but does not exceed Rs. 5,500/-	3% of the actual annual value.
4. When the annual value exceeds Rs. 5,500/- but does not exceed Rs. 7,500/-	4.5% of the actual annual value.
5. When the annual value exceeds Rs. 7,500/- but does not exceed Rs. 10,000/-	6% of the actual annual value.
6. When the annual value exceeds Rs. 10,000/- but does not exceed Rs. 25,000/-	7.5% of the actual annual value.
7. When the annual value exceeds Rs. 25,000/-	10% of the actual annual value.

Provided that if a person owns more than one building in the Municipal area all such buildings shall be taken together for the assessment of the Tax payable by him.

Provided further that soon after the Master Plan is enforced and Zones relating to Commercial areas, commercial-cum-residential areas, residential areas, Industrial areas etc., within the Municipal limit is declared and notified, the Municipal Council shall have power to determine the tax structures of properties/holdings fall in such zones on the principal main road, main road and other roads and as per type of constructions, in supersession of the above tax rates by due notification and following the procedure as laid down under the Regulation and in consonance of the provisions under the Regulation in these respects.

(b) In the case of land the rate of tax shall be three percentage of the gross annual rent at which it may reasonably be expected to let from year to year.

Provided that in the case of land assessed to land revenue or of which the land revenue has been fully exempted or remitted, the rate of tax shall be double the amount of the land revenue for the time being assessed on the land or when the land revenue has been wholly or in part exempted or remitted, double the amount which, but for such exemption or remission would have been leviable.

5. The Annual value of buildings shall be determined in the manner prescribed in section 76 of the Regulation.

6. The tax shall be assessed for each year and shall be paid in one instalment before 31st March i. e. before close of the assessment year. The assessee who could pay tax of the assessment year alongwith arrear, if any, on or before 30th September of the assessment year, shall be entitled to tax relief at the rate as would be decided by the Council from time to time and notified.

7. PROCEDURE FOR PREPARATION OF ASSESSMENT REGISTER :

- (i) For the purpose of assessment of property tax the Council shall cause a survey to be conducted by the Secretary or the Accounts Officer or by an officer authorised in this behalf by the Council, of all the landed property within the Port Blair Municipal limits during Sept. every year.
- (ii) The Survey shall indicate plot number, location, area name of the owner/occupier, nature of the building (whether permanent, semi-permanent, temporary, hutment etc.), nature of the land in case of vacant land or any other detail which are necessary for the purpose of assessment of property tax.
- (iii) After completion of the survey the Secretary or the Account Officer as the case may be with the assistance of the Head of the Tax Collection section shall prepare an assessment list with reference to section 79 of the Regulation.
- (iv) The said assessment list shall be submitted to the Chairperson of the Council. The Secretary shall publish by giving a public notice regarding completion of the assessment list as required under sub-section (2) of section 83 of the Regulation in the daily news papers and other news media and also pasting copies thereof at conspicuous places in the Municipal wards and on the Notice Board of the Council informing thereof the places where the list thereof may be inspected by every person claiming to be either the owner or the occupier or the property included in the list and also inviting objections and suggestions in writing of the persons likely to be affected by such proposals within a period of one month of the date of such publication.
- (v) A public notice issued under section 81 (3) of the Regulation shall be widely advertised in the Municipal area by publication in The Daily Telegrams, other local daily news papers and other media. The notice shall also be published by pasting copies thereof in the Notice Board of the Municipal Council and at the conspicuous places within the Municipal wards.
- (vi) All objections/suggestions to the Assessment of property tax shall be addressed to the Secretary and on receipt be entered in a register of objections and an acknowledgment of having received the objection be handed over to the objector alongwith the notice indicating the date, time and place when and where his objection will be considered.
- (vii) After the expiry of the stipulated period referred to clause (iv) above, at the time and place so fixed and duly notified, objections/suggestions received shall be considered by the Finance, Taxation and Accounts sub committee in the presence of objector or his authorised agent. If he shall appear.

- (viii) When any amendment is decided in the Assessment list it shall be authenticated by the members of the said sub committee and if no amendment is required a certificate shall be recorded by the members of the committee that no valid objection/suggestion has been made to the valuations and assessment contained in the list.
- (ix) Copy of the decision of the sub committee shall be given to the objector or his authorised agent and an acknowledgement shall be obtained from him.
- (x) The Finance Taxation and accounts sub committee shall, then submit its proposal to the council alongwith the objections and suggestions considered by the said committee and its decisions on such objections and suggestions.
- (xi) The Council shall, at a special meeting, take into consideration the objections and suggestions together with the recommendations of the FTA sub committee and their decisions on the objections and suggestions and then with or without amendment, modifications, addition or alteration shall order for preparation of Demand Register.
- (xii) The Secretary of the council shall ensure that the entire procedures are completed and the Final Demand Register is ready by the beginning of the financial year i. e. by 1st April every year.

8. Every notice of all transfers or title of persons previously liable to the payment of the tax shall be addressed to the Secretary of the council.

9. Where there is dispute regarding ownership and doubt exists as to who is entitled to be registered as owner of any premises, the council shall determine who is entitled to be registered as such for the purposes of these proposals and its decision shall remain in force till set aside by the order of a competent court.

10. A demand notice, containing the name of the owner of the property, house No. Location, Rate of property tax and any other detail required shall be issued to the individual Tax payers well before the 1st day of April each year.

11. (1) The Secretary of the council for the purpose of determination of the annual value of any land or building or any portion thereof issue notice to the owner or the occupier of such land or building or any portion thereof to furnish a return within four (4) weeks from the date of receipt of the notice.

(2) The Secretary of the Council may, on the expiry of an accounting year and for aforesaid areas, so requires shall issue notice to the owner or the occupier of any land or building or portion thereof used for public cinema shows or theatrical performances or as a place of similar public recreation, amusement or entertainment to furnish a return in the manner so prescribed he/she shall furnish the same within four weeks from the date of receipt of notice in respect of the said accounting year.

12. The provisions contained A & N Islands (Municipal Council) Accounts and Financial Rules, 1957 shall be followed in the maintenance of Assessment list, Demand Register and collection of Property Tax.

13. RECOVERY OF PROPERTY TAX

(1) When any sum fallen due on account of a tax payable in respect of any immovable property by the owner, the Secretary or the Accounts Officer, as the case may be of the Municipal Council shall cause a bill for the amount, stating the property and the period for which the charge is made, to be delivered to the person liable to pay the same.

(2) If the bill is not paid within 10 days from the delivery thereof the Secretary or the Accounts Officer may cause a notice of demand to be served on the person liable to pay the same and if he does not pay the same within 7 days from the date of service of the notice alongwith the fee liable for the notice or show sufficient cause for non payment of the tax due with the fee it shall be deemed to be an arrear of property tax.

(3) The amount of every such arrear shall subject to and claim on behalf of Govt. be a first charge on the property in respect of which it is payable.

(4) The Secretary than shall make an application to the Collector, Andaman (Deputy Commissioner for recovery of the tax from the owner as arrears of Land Revenue.

NOTIFICATION
FIXATION OF
WATER CHARGES &
CONSERVENCY
FEEES

water in the Municipal area after making changes and hereby notify the same as under. The enhanced rate of tax shall

come into force and be levied from 1st April, 1999:-

S1. Size of the pipe/model No. of supply of water	Existing rate of water charges	Revised rate
1. 1/2" tap connection for domestic purpose	Rs. 12.00	18.00 9
2. 3/4" tap connection without storage tank	Rs. 38.00	57.00 C
3. 3/4" tap connection with storage tank	Rs. 45.00	68.00 C
4. 1" tap connection without storage tank.	Rs. 57.00	86.00
5. Water supply by truck of casual basis per drum (20 litres)	Rs. 03.00	04.00
6. 1" tap connection with storage tank	Rs. 68.00	102.00 C
7. Water supply by truck on regular basis per drum per month	Rs. 30.00	45.00
8. Bulk supply of water for commercial purpose per tonne irrespective of supply by pipe lines of any dimension or by truck or any other mode of supply including guest houses, hotels and tourist homes.	Rs. 45.00	68.00 C
9. Bulk supply of water to ships per tonne	Rs. 75.00	113.00 C
10. Water charges for schools	Rs. 38.00	50.00 C
11. Charitable/religious Institutions	Rs. 38.00	40.00 C
12. Water charges for bulk supply for Govt. Departments (per 1000 litres)	Rs. 38.00	57.00 C

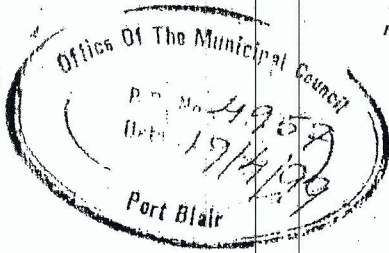
(J. W. P. GUPTA)
LIEUTENANT GOVERNOR

Andaman and Nicobar Islands

By Order and in the name of the Lieutenant Governor.

Assistant Secretary (LSG) 13/4/99

contd. 3/-



ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

Port Blair, dated the 13 April, 99

NOTIFICATION

No. /99/F.No.3-22/96-LSG. Whereas a draft Notification inviting claims and objections under section 80 and sub-section (3) of section 81 of the A & N Islands (Municipal) Regulation, 1994 (No. 5 of 1994) was published in the Daily Telegrams dated 29.7.98 by the Secretary, Municipal Council, Port Blair, to revise the existing rate of water charges with effect from 1.10.98 as was fixed by the Administrator vide Notification No. 74/93 F.No. 18-11(2)/91-93-LSG dated 6.7.93.

And whereas the objections/suggestions received from the General Public within the specified period have been examined with due consideration.

Now, therefore, in exercise of the powers conferred under clause (a) of sub-section (5) and sub-section (6) of section 81 of A & N Islands (Municipal) Regulation, 1994, and in supersession of this Administration's Notification No. 98 F.No.3-22/96-LSG dated 15.2.99, the Lieutenant Governor (Administrator) Andaman and Nicobar Islands, has been pleased to give approval to the resolution No. 22/Spl. passed by the Municipal Council in its meeting held on 26.5.98 proposing revision of the existing rate of water charges per month imposed by the Municipal Council for the supply of drinking

contd.....2/-

2/14

H.C. (17)

20/4

<u>Gross monthly Income</u>	<u>Rate of fee per month</u>
Above Rs.501/- but upto Rs.750/-	Rs.6/- Per month
Above Rs.751/- but upto Rs.1200/-	Rs.10/- per month
Above Rs.1201/- but upto Rs.2000/-	Rs.15/- per month
Above Rs.2001/- but upto Rs.3000/-	Rs.20/- per month
Above Rs.3001/- but	Rs.25/- per month

Copy to:-

1. The Manager, Government Press, Port Blair with the request to publish the above notification in extra-ordinary gazette. 10 copies of the Gazette may be supplied to the Home & Revenue Section and 10 copies to the Secretary, Municipal Board, Port Blair.
2. The Chairman, M/Board, Port Blair for information with reference to his letter No.20-7/Tax/89/7705 at 17.12.1992.
3. The Hindia Officer, O.L.Cell, supply line for information and necessary action.
4. Spare copies - 15.

Sd/-

Assistant Secretary (LSG).

(5)

ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT

Port Blair, the 31st December, 1992.

NOTIFICATION

No. 92/F.No.21-131/87-HSR

In pursuance of the provisions of Sub-Section (5) and (6) of Section 71 of the A & N Islands (Municipal Boards) Regulation, 1957 (No.1 of 1957) read with sub-section (9) thereof the Lt. Governor (Administrator) A & N Islands, is pleased to approve and notify the following resolution passed by the Port Blair Municipal Board in its special meeting held on 19th December, 1988 to revise the existing rate for levy of general conservancy and scavenging fee in the Municipal area of Port Blair as shown in the schedule 'A'. The enhanced rate shall come into force and be levied from 1.4.1993.

Lieutenant Governor,
Andaman and Nicobar Islands,
By order and in the name of Lt. Governor.

(Sd/-
(Julius Mashack)
Assistant Secretary (LSG).

Resolution No.2/Spl. Dt.30.8.1991

This special meeting of the Port Blair Municipal Board held on 30.8.1991 unanimously confirms its earlier resolution No.1/Spl. dated 19.12.1988, the same having been previously published in the A & N Gazette Extra ordinary No.119 Dt.4.7.1989 as required by sub-section (3) of section 71 of A & N (Municipal Boards) Regulation 1957.

The rates for levy of general conservancy & scavenging fee in the Resolution No.1/Spl. dated 19.12.1988 published in the A & N Islands Gazette Extra-ordinary No.40-53/606 dated 12.3.1978 is subsequently increased shall now be shown as under:-

Contd.....D/s2

SWAMYSNEWS NOVEMBER, 1991.

NO.293.

G.I. Directorate of Estate, O.M.NO.18016/1/88/Pol.III dated 3-6-1991.

CONSERVANCY/SERVICE CHARGES, ETC. ; NOT TO BE RECOVERED FROM RENT-FREE ALLOTTEES:

With the introduction of flat rates of licence fee with effect from 1-7-1987, common services, conservancy and fire tax and scavenging tax payable by the licence fee paying allottees of Government residences was discontinued. A question has been raised whether the rent-free allottees should also be exempted from payment of these charges or not. It has now been decided that the charges are common services, conservancy and fire tax and scavenging tax would not be recovered from rent-free allottees also from the date the flat rate of licence fee was introduced viz, 1-7-1987.

This issues with the approval of the Finance Division vide I.S.(F)'s dy.NO.579/F, dated 12-4-1991.


-/True Copy/-

(K. RAJAGOPALAN)
STATION MASTER,

PUBLIC NOTICE

It is to bring to the Notice of all concerned that the Port Blair Municipal Council have provided Civic Services like, water supply, street light and sanitation in the Municipal area for welfare of Port Blair citizen for which the Property Tax, Water charges and Conservancy fee are being levied. The users of the said services of Municipal Council and property owners in the town are required to pay the Municipal taxes as per the Regulation and Bye-laws of the Municipal Council. However, it has been noticed that most of the Land/House-owners, citizens including Govt. servants who are residing in Govt. quarters/Own Houses are not making payment of Water Charges, Conservancy etc. to the Municipal Council, in time. In this regard a Press Notice was published in the Local Daily News Paper during March & June, 2005 with request to pay their dues amount within 15 days from the date of publication of the said notice, but very few citizens have paid their Property tax, Water charge and Conservancy fee etc. In fact, most of the citizens and Govt. servants have not paid their dues so far.

Therefore, in terms of Sub-Section (2) of Section 104 of the Municipal Regulation-1994, all the Citizen and Govt. Servants residing within the Port Blair Town are once again requested to pay their respective dues within 30 days from the date of issue of this notice failing which the Water supply/ tap connection provided in to your Residence /Quarter/ Establishments / Organization / Institution / Shop etc. will be disconnected without any further notice.


Secretary
Municipal Council

No. 16-2/WC/MC/Tax/ 2012
OFFICE OF THE MUNICIPAL COUNCIL
PORT BLAIR

Dated at Port Blair, the 3-11-2005

Copy to:-

1. The Director IP&T, A&N Administration, Port Blair with the request to publish the contents of the above Press Note in the Daily Telegram for three consecutive days.
2. The Chief Editor, Govt. Press, Port Blair with similar request.
3. The Editor, Andaman Herald, Port Blair with the request to publish the contents of the above Press Note in the Andaman Herald for three consecutive days.
4. The Editor, Andaman Express, Port Blair with the request to publish the contents of the above Press Note in the Andaman Express for three consecutive days.
5. The Editor, Aspect, Port Blair with the request to publish the contents of the above Press Note in the Aspect for three consecutive days.
6. The News Editor, All India Radio, with the request to broadcast the contents of the above Press Note in the "Pradeshik Samachar" for three consecutive days.
7. The Executive Engineer (Water Works), Municipal Council, Port Blair for information.
8. The Accounts Officer, Municipal Council, Port Blair for information.
9. The Assistant Engineer (Water Works), Municipal Council, for information & necessary action.
10. The Revenue Officer, Municipal Council, Port Blair for information and necessary action.
11. All Assessors, Municipal Council, Port Blair for information and necessary action.
12. All Tax Inspectors, Municipal Council, Port Blair for information and necessary action.
13. All Tax Collectors (Deputed to Ward Collection), Municipal Council, Port Blair for information and necessary action.


Secretary,
Municipal Council.

OFFICE
MEMORANDUM
OF GOVT. OF INDIA
MINISTRY OF URBAN
DEVELOPMENT
Reg. LEVY of SERVICE
CHARGES ON
CENTRAL GOVT.
PROPERTIES BY THE
LOCAL BODIES