

ANNEXURE-4
(ILLUSTRATIONS)

ZONE-A SECTOR-17

1) Suppose a SCO in Sector-17, Chandigarh has an area of 17.3 x 107.9 sq. ft. having basement, ground floor, First floor, Second floor, Third floor and Fourth floor in zone-A. The total area comes to 1858.68 sq. ft. and Annual Rateable Value comes to Rs. 1314000/- and calculation of Property Tax is as under:-

Size of plot	17.3 x 07.9	=1858.68 Sq. ft.
Basement	1300 x 10	=13000-00
Ground floor	1300 x 20	=26000-00
First Floor	1500 x 16	=24000-00
Second Floor	1500 x 13	=19500-00
Third Floor	1500 x 10	=15000-00
Fourth Floor	1500 x 8	= <u>12000-00</u>

1,09,500 x 12 = 1314000-00 ARV

Rebate @ 10%= 131400-00

1182600-00 Net Taxable ARV

Tax @ 2% =23652-00

Tax @ 5% =59130-00

Tax @ 10% =118260-00

ZONE-B SECTOR-17 (ONE BAY)

2) Suppose a SCO in Sector-17, Chandigarh has an area of 17.3 x 107.9 sq. ft. having basement, ground floor, First floor, Second floor, Third floor and fourth floor in Zone-B. The total area comes to 1858.68 sq. ft. and Annual Rateable Value comes to Rs. 1006800/- and calculation of Property Tax is as under:-

Size of Plot	17.3 x 107.9	= 1858.68 Sq. ft.	Basement	1300 x 8	=10400-00
Ground Floor	1300 x 15	=19500-00			
First Floor	1500 x 12	=18000-00			
Second Floor	1500 x 10	=15000-00			
Third Floor	1500 x 8	=12000-00			
Fourth Floor	1500 x 6	= <u>9000-00</u>			

~~=83900~~ x 12 = 1006800-00 ARV

Rebate @10%= 100680-00

906120-00 Net Taxable ARV

(Rounded to Rs. 906100-00)

Tax @ 2% =18122-00

SECTOR-17 BRIK FACE

3) Suppose a SCO in Sector-17, Chandigarh has an area of 33.0 x 80.0 sq. ft. having basement, ground floor, First floor, Second floor, Third floor in Zone-A. The total area comes to 2640 sq. ft. and Annual Rateable Value comes to Rs. 1276800/- and calculation of Property Tax is as under:-

Size of Plot	33.0 x 80.0	=2640.00 Sq. ft.
Ground Floor	2200 x 20	=44000-00
First Floor	1600 x 16	=25600-00
Second Floor	1600 x 13	=20800-00
Third Floor	1600 x 10	=16000-00
		= 106400 x 12 = 1276800-00 ARV
		Rebate @10% = <u>127680-00</u>
		<u>1149120-00</u> Net Taxable ARV (Rounded to Rs, 1149100-00)
Tax @ 2%		=22982-00
Tax @ 5%		=57455-00
Tax @ 10%		=114910-00

ZONE-A SECTOR-34

4) Suppose an SCO in Sector-34, Chandigarh has an area of 32 x 66 sq. ft. having Basement, Ground floor, First floor, Second floor, Third floor & Fourth Floor in Zone-A. The total area comes to 2162 sq. ft. and Annual Rateable Value comes to Rs. 1545984/- and calculation of Property Tax is as under:-

Size of Plot	32 x 66	= 2112 Sq. ft.
Basement	2112 x 8	=16896-00
Ground Floor	2112 x 16	=33792-00
First Floor	2112 x 13	=27456-00
Second Floor	2112 x 10	=21120-00
Third Floor	2112 x 8	=116896-00
Fourth Floor	2112 x 6	= <u>12672-00</u>
		= <u>128832-00</u> x 12 = 1545984-00 ARV
		Rebate @10% = <u>154598-00</u>
		<u>1391385-00</u> Net Taxable ARV (Rounded to Rs. 1391400-00)
Tax @ 2%		=27828-00
Tax @ 5%		=69570-00
Tax @ 10%		=139140-00

ZONE-B SCO (SECTOR-34)

5) Suppose a SCO in Sector-34, Chandigarh has an area of 32 x 66 sq. ft. having basement, ground floor, First floor, Second floor, Third floor and fourth floor in Zone-B. The total area comes to 2162 sq. ft. and Annual Rateable Value comes to Rs. 1241856/- and calculation of Property Tax is as under:-

Size of Plot	32 x 66	= 2112 Sq. ft.
Basement	2112 x 7	=14784-00
Ground Floor	2112 x 13	=27456-00
First Floor	2112 x 10	=21120-00
Second Floor	2112 x 8	=16896-00
Third Floor	2112 x 6	=12672-00
Fourth Floor	2112 x 5	= <u>10560-00</u>

= **103488-00** x 12 = 1241856-00 ARV

Rebate @10% = 124186-00

1117670-00 Net Taxable ARV

(Rounded to Rs. 1117700-00)

Tax @ 2% =22354-00

Tax @ 5% =55884-00

Tax @ 10% =111767-00

ZONE-A SCF (SECTOR-34)

6) Suppose a SCF in Sector-34, Chandigarh has an area of 16 x 66 sq. ft. having ground floor, First floor, Second floor, in Zone-A. The total area comes to 1056/- sq. ft. and Annual Rateable Value comes to Rs. 494208/- and calculation of Property Tax is as under:-

Size of Plot	16 x 66	= 1056 Sq. ft.
Ground Floor	1056 x 16	=16896-00
First Floor	1056 x 13	=13728-00
Second Floor	1056 x 10	= <u>10560-00</u>

= **41184-00** x 12 = 494208-00 ARV

Rebate @10% = 49420-00

444787-00 Net Taxable ARV

(Rounded to 444800)

Tax @ 2% =8896-00

Tax @ 5% =22240-00

Tax @ 10% =44480-00

ZONE-B SCF (SECTOR-34)

7) Suppose a SCO in Sector-34, Chandigarh has an area of 16 x 66 sq. ft. having ground floor, First floor, Second floor, in Zone-B. The total area comes to 1056 sq. ft. and Annual Rateable Value comes to Rs. 392832/- and calculation of Property Tax is as under: -

Size of Plot	16 x 66	= 1056 Sq. ft.
Ground Floor	1056 x 13	=13728-00
First Floor	1056 x 10	=10560-00
Second Floor	1056 x 8	=8448-00
		= <u>32736</u> x 12 = 392832-00 ARV
		Rebate @10% = <u>39283-00</u>
		<u>353548-00</u> Net Taxable ARV
		(Rounded to 353500-00)
	Tax @ 2%	=7070-00
	Tax @ 5%	=17675-00
	Tax @ 10%	=35350-00

ZONE-A (INDUSTRIAL AREA)

8) Suppose maximum construction allowed on Ground Floor as per sanctioned map is 6000 sq.ft. The calculation of tax is as under:-

- a. Constructed Area GF =80 x 60 =4800-00 Sq. Ft.
- b. First Floor =80 x 60 =4800-00 Sq. Ft.
- c. Vaccant Area = 6000 – 4800 =1200-00 Sq. Ft.

Calculation of Tax:-

Constructed Area Ground Floor	=4800 x 10=48000-00
First Floor	=4800 x 8= 38400-00
Vaccant Area	=1200 x 1= <u>1200-00</u>
Total	= <u>87600</u>

	87600 x 12= 1051200-00 ARV
Rebate @ 10%	= <u>105120-00</u>
	946080-00
	946100-00Net Taxable ARV
Tax @ 2%	= 18922-00
Tax @ 5%	= 47305-00
Tax @ 10%	= 94610-00

ZONE-B INDUSTRIAL AREA

9) Suppose maximum construction allowed on Ground Floor as per sanctioned map is 6000 sq.ft.

The calculation of tax is as under:-

- a. Constructed Area GF = 80 x 60 = 4800-00 Sq. Ft.
- b. First Floor = 80 x 60 = 4800-00 Sq. Ft.
- c. Vaccant Area = 6000 – 4800 = 1200-00 Sq. Ft.

Calculation of Tax:-

Constructed Area Ground Floor = 4800 x 8 = 38400-00

First Floor = 4800 x 6 = 28800-00

Vaccant Area = 1200 x 1 = 1200-00

Total = 68400-00

68400 x 12 = 820800-00 ARV

Rebate @ 10% = 82080-00

738720-00

738700-00 Net Taxable ARV

Tax @ 2% = 14774-00

Tax @ 5% = 36936-00

Tax @ 10% = 73872-00

10) Suppose a Mini Booth is situated in sector 38-B measuring constructed area 6 X 6 = 36 sq. ft. in Zone D. The Tax will be Rs. 50/- PM.

11) Suppose a booth is situated in sector 38-C measuring 8'.3" x 27'.6" = 229 sq. ft. in Zone-B.

The calculation of tax would be :-

229 x 8 = 1832 x 12 = 21984-00 ARV

Rebate @ 10% = 2198-00

19786-00 Net Taxable ARV

19800-00

Tax @ 2% = 396-00 (minimum Rs. 600/-)

Tax @ 5% = 990-00

Tax @ 10% = 1980-00

12) Suppose a Cinema House is situated in Chandigarh having maximum covered area at ground floor as per sanction map is 17000 sq. ft.

The calculation of tax would be as under:-

Covered Area = 15000 x 10 = 150000-00

Vaccant Area = 17000-15000=2000 x 1 = 2000-00

152000-00

