

CHANDIGARH ADMINISTRATION
LOCAL GOVERNMENT DEPARTMENT
(NOTIFICATION)

The 3rd June 2003

No.714-FII (8)-2003/3470

With reference to Chandigarh

Administration, Local Government Department's notification bearing No. 774-FII(8)-2003/2774, dated 7th May, 2003 and in exercise of the powers conferred by sub-section(1) of Section 399 of the Punjab Municipal Corporation Act, 1976, as extended to the Union Territory, Chandigarh by the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 (Act No. 45 of 1994), the Administrator, Union Territory, Chandigarh, hereby makes the following Bye-laws, namely : -

BYE-LAWS

SHORT TITLE AND COMMENCEMENT

- i) These bye-laws may be called the Chandigarh Municipal Corporation (Tax on Commercial, Industrial and Institutional Lands and Buildings) Bye-Laws, 2003.
- ii) They shall come into force from date of their publication in the Official Gazette.

2. **DEFINITIONS** : In these Bye-Laws :-

- i) "Act" means the Punjab Municipal Corporation Act 1976 as extended to Union Territory, Chandigarh by the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 (Act No. 45 of 1994).
- ii) "Bye-Laws", means the Bye-Laws including the Self Assessment Scheme 2003 annexed thereto.
- iii) "Section" means a Section of the Act.
- iv) "Tax" means Tax on Commercial, Industrial and Institutional Lands and Buildings.

- v) “Rateable Value” stands defined in Section 93 of the Act, and the procedure stands prescribed in the Self Assessment Scheme-2003 annexed thereto with these Bye-Laws.
- vi) ‘Vacancy’ means as referred to in Section 141 of the Act.
- vii) “Appellate Authority” means the authority or Officer as the Administrator may from time to time by order to be published in the Official Gazette, prescribe under Section 146 of the Act.
- viii) “Assessment Year” means the year commencing from Ist day of April or in the first year of introduction of tax, from the date of publication of these Bye-Laws in the official Gazette to 31st March of the succeeding year.
- ix) “The Self –Assessment Scheme”, means a scheme introduced for those who opt for voluntary deposit of tax as per provisions of the Scheme and Assessment made there under shall be accepted as final. Nevertheless, the Commissioner shall order such officers to scrutinize at random 5% of the self-assessment declarations made by the assessee(s). If after scrutiny, it is found that the declaration made by the assessee(s) is less than the amount of tax paid/payable by him for that year, such officer after giving such persons a reasonable opportunity of being heard shall direct the assessee(s), in writing to pay a penalty, in addition to the tax payable, which shall be double of the amount of such difference of tax payable.

3. **DATE OF LEVY OF TAX**

The tax shall at the first instance be leviable w.e.f. the date of publication of the Self-Assessment Scheme to 31st March and for ensuing years with effect from the. Ist day of April to 31st March of the succeeding year.

4. **TAX TO BE PAID IN TWO INSTALMENTS AND TIME LIMIT.**

The Assessee(s) who voluntarily opt for the Self Assessment Scheme may deposit the payment of tax within 30 days of the introduction of the scheme or the date specified therein as last date. The tax for the ensuing year be paid either in lump sum within 30 days of the beginning of the financial year i.e. upto 30th April or in two half yearly installments. The first installment to be paid by 30th April and 2nd installment by 30th October

of every year. Those who do not wish to opt for the Self Assessment Scheme may deposit the tax within 30 days of issue of the bill and the tax for the ensuing year may be paid either in lump sum within 30 days of the issue of the bill or in two half yearly installments, first installment to be paid by 30th April and second installment, by 30th October of every year.

5. **PAYMENT OF TAX WHERE TO BE MADE.**

Every person who is liable to pay the tax shall pay the same at the Head Office of the Corporation, or at such other place(s) as may be specified by the Commissioner.

6. **MODE OF PAYMENT.**

The payment shall be made by cash, cheque or bank draft drawn in favour of the “Commissioner, Municipal Corporation, Chandigarh” payable at Chandigarh.

7. **ONE BILL TO BE ISSUED FOR ONE PROPERTY.**

If an assessee does not opt for the Self Assessment Scheme-2003, the sum due towards any person on account of one and the same property shall be charged on such person ordinarily in one bill, provided that nothing herein contained shall affect the liability of such person to any increased tax to which he may be assessed on account of the said property owing to a revision of the rateable value or imposition of levy of the taxes not imposed before on the said property.

8. **ONE OR SEVERAL BILLS IF AN OWNER DOES NOT WISH TO OPT FOR THE SELF ASSESSMENT SCHEME-2003 FOR SEVERAL PROPERTIES OWNED BY ONE PERSON.**

- (i) If any person is liable for tax on account of more properties than one, the Commissioner shall be competent to charge such person in one or several bills as he may think fit, for the several sum payable by him on account of such properties.

Provided that if such person, by written notice makes a request to the Commissioner for several bills, the Commissioner shall accede to such requests in respect of all the said taxes for which such person becomes

liable for payment thereof after receipt of the notice by the Commissioner.

- (ii) The Commissioner shall ordinarily include in the bill, all the arrears, if any due in respect of the property, but if not included, the Commissioner shall not be precluded from recovering the same.

9. **DEMAND AND COLLECTION REGISTER.**

- i) The Commissioner shall maintain a register in suitable form showing the declarations filed by the assessee, amount of tax, demand, collection, adjustments, arrears, excess recoveries and such other particulars in relation to tax as the commissioner may prescribe from time to time.
- ii) The register may, if the Commissioner thinks fit be made in separate parts or volumes for such purposes and with such several classifications as the Commissioner shall determine.
- iii) The Commissioner may maintain separate registers for recording information regarding details of previous years.
- iv) The Commissioner may also maintain other suitable subsidiary registers for showing the progressive recoveries of tax and such other information, as he may deem necessary.

10. **REMISSION OF TAX DUE TO DEMOLITION OR VACANCY FOR BUILDING**

- i) Where the building is wholly or partly demolished or destroyed or otherwise deprived of its value, the Commissioner may, on an application in writing of the owner or occupier, within a period of 30 days of the event, remit or refund such portion of any tax assessed on the rateable value thereof as he thinks fit.
- ii) Where any building or portion thereof is sealed or restrained from being occupied through an order of the Commissioner, or other competent authority, or any court of law and such building or such part thereof has not been actually occupied, on an application made by the person primarily liable for payment of tax within a period of 30 days of the event, the Commissioner may remit the tax levied on such building or

such portion thereof, for the period such building or such portion thereof remains under seal or restraint and has not been actually occupied, and, if, the tax has been paid, the Commissioner may direct adjustment against arrears of tax and refund of balance left, if any.

- iii) If any building together with land appurtenant thereto has remained vacant and unproductive of rent for sixty or more consecutive days, the Commissioner shall remit or refund, as the case may be, two-thirds of such portion of the fire tax and the general tax assessed on the rateable value thereof as may be proportionate to the number of days during which the said building together with the land appurtenant thereto has remained vacant and unproductive of rent.
- iv) If any land, not being land appurtenant to a building, has remained vacant and unproductive of rent for sixty or more consecutive days, the Commissioner shall remit or refund, as the case may be, one-half of such portion of the fire tax and the general tax assessed on the rateable value thereof, as may be proportionate to the number of days during which the said land has remained vacant and unproductive of rent.
- v) When a vacancy continues from one year to the next following year, no refund or remission of any tax shall be claimable on account of continued vacancy, unless notice of vacancy thereof is given to the Commissioner within thirty days from the commencement of the next following year and such notice shall be required notwithstanding that notice of vacancy required to be given under Section 143 was not given until after the expiry of the year in which the vacancy occurred.
- vi) A vacancy which has continued during the whole of the month of February shall be deemed to have continued for not less than thirty consecutive days
- vii) Any land, building or tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent

during such period or period of the year in which seasonal operations normally suspend.

11. **INSPECTION BY MUNICIPAL STAFF OF VACANT PREMISES.**

- i) The Commissioner may require the owner of any land or building claiming refund or remission of any tax to arrange for the inspection of such premises for the purpose of verification of such vacancy and every such owner shall comply with such requirements.
- ii) if such owner fails to arrange for such inspection, the Commissioner may in his discretion refuse to treat such land or building as vacant till the day such inspection or verification is made.
- iii) the inspection of the vacant property shall be carried out on quarterly basis by the staff of the Corporation duly authorized in this behalf.

12. **COPIES OF BILLS.**

The Commissioner may, on a request in writing from the owner of any land or building or any other person primarily liable to pay taxes in respect thereof, give a copy or copies of any bill for any tax on payment of such fee as may be fixed by the Commissioner, from time to time.

12A. **ASSESSMENT OF LIABILITY OF TAXES ON LANDS AND BUILDINGS WHEN PREMISES ASSESSED ARE LET OR SUBLET.**

- (i) If any land or building assessed to taxes specified in Section 91 is let and its rateable value exceeds the amount of rent payable in respect thereof to the person upon whom under the provisions of section 97, the said taxes are leviable, that person shall be entitled to receive from his tenant the difference between the amount of the said taxes levied upon him and the amount which would be leviable upon him if the said taxes were calculated on the amount of rent payable to him.

- ii) if the land or building is sublet and its rateable value exceeds the amount of rent payable in respect thereof to the tenant by his sub-tenant, or the amount or rent payable in respect thereof to a sub-tenant by the person holding under the sub-tenant, the tenant shall be entitled to receive from his sub-tenant or the sub-tenant shall be entitled to receive from the person holding under him, as the case may be, the difference between any sum recovered from such tenant or sub-tenant and the amount of taxes on land and building which would be leviable in respect of the said land or building if the rateable value thereof are equal to the difference between the amount of rent which such tenant or sub-tenant received and the amount of rent which he pays.
 - iii) any person entitled to receive any sum shall have, for the recovery thereof, the same rights and remedies as if such sum was rent payable to him by the person from whom he is entitled to receive the same.
 - iv) tax will be leviable on those parts of the Religious buildings where commercial activities are carried out.
13. (A) **ASSESSMENT LIST**
- The Commissioner shall keep a book to be called the “Assessment Register” containing the following:-
- i) a list of land and buildings in Chandigarh distinguishing each either by name or number or location as the Commissioner thinks sufficient for identification,
 - ii) the rateable value determined or declared under the self assessment scheme for each land and building,
 - iii) the name of the person primarily liable for payment of Tax, if any, leviable on each such land and building,
 - iv) if any such land or building is not liable to tax, the reasons there of,
 - v) such other entries as are required to be made under the provisions of the Act or these bye-laws and , other details , if any, as the Commissioner may from time to time thinks fit,
 - vi) figures of rateable value shall be rounded upto the nearest multiple of hundred rupees,

- vii) Assessment List shall be kept in the form set-forth in the schedule hereto annexed hereto,
- viii) Assessment List may, if the Commissioner thinks fit, be made in separate parts or volumes for such purposes and with such several designation as the Commissioner may determine,

(B) IF SELF ASSESSMENT SCHEME IS NOT OPTED

- ix) when the assessment list has been prepared, the Commissioner shall give a public notice in the News paper(s) and by displaying notice at prominent public places thereof, and of the place where the list or copy thereof may be inspected and every person claiming to be the owner, lessee or occupier of any land and building included in the list and any authorized agent of such person, shall be at liberty to inspect the list and take extracts there from, free of charge.
- x) the Commissioner shall, at the same time, give public notice of a date, not less than one month thereafter, when he will proceed to consider the rateable values of lands and buildings, entered in the assessment list, and in all cases in which any land or building is for the first time assessed (or the rateable value of any land or building is increased) he shall also give written notice thereof to the owner or to any lessee or occupier of the land or building.
- xi) any objection to a rateable value or any other matter as entered in the assessment list shall be made in writing to the Commissioner before the date fixed in the notice and shall state in what respect the rateable value, or other matter is disputed, and all objections so made shall be recorded in a register to be kept for the purpose.

14. **PROCEDURE WHERE NAME OR PERSON PRIMARILY LIABLE FOR TAXES CANNOT BE ASCERTAINED.**

When the name of the person primarily liable for payment of tax in respect of any land or building cannot be ascertained, it shall be sufficient to name him in the assessment list and in any notice which it may be necessary to serve upon the said person under the Act, “the holder” of such land or building without further description.

15. **INSPECTION OF ASSESMENT LIST IF SELF ASSESSMENT SCHEME IS NOT OPTED.**

Any person entitled under sub section (2) of Section 101 to inspect the Assessment list and take extracts from any portion thereof shall be permitted to do so on submitting an application to the Commissioner or any prescribed Officer.

16. **REGISTER OF OBJECTIONS IF SELF-ASSESSMENT SCHEME IS NOT OPTED.**

The Commissioner shall keep a register of objections in which all objections received under the provisions of sub-section (4) of Section 101 as well as sub-section (2) of Section 103 shall be entered. The register may, if the Commissioner thinks fit, be made in the separate parts or volumes for such purpose and with such several designations as the Commissioner may determine: -

The register may contain: -

- i) name or number of the land or building in respect of which objection is received.
- ii) name of the person primarily liable for the payment of tax.
- iii) name of the objector.
- iv) rateable value which has been objected to.
- v) rateable value finally fixed after inquiry and investigation of the objection.
- vi) justification of re-fixation of rateable value.
- vii) such other details as the Commissioner may, from time to time think fit.

17. **AMENDMENT OF ASSESSMENT LIST :-** For the assessee other than those who does not wish to opt for the self assessment scheme:-

- i) when any amendment is proposed to be made under the provisions of Section 103 of the Act, such amendment will provisionally be made in the Assessment list when the notice as required under the provisions of Sub-

Section(2) of Section 103 is given to the person affected by the amendment.

- ii) when any land or building is first assessed or any increase in rateable value is proposed, the rateable value shall be provisionally proposed at the figure shown in the tax return filed by the owner or occupier and where no such return is filed, the rateable value shall be provisionally proposed on an estimate basis.
- iii) when the land or building is owned by more than one person and all the co-owners have not intimated their name and addresses. notice under Sub-Section(2) of Section 103 of the Act to anyone of the owners shall be deemed to be the notice to all the co-owners.
- iv) amendments made provisionally through notice under Sub-Section (2) of section 103 shall be inquired into and investigated by the Commissioner or any other officer authorised by him in this behalf.
- v) Assessment list shall be finally amended in accordance with the decision taken in accordance with sub-section (5) and (6) of section 101 for investigation and disposal of the objections, if any.
- vi) objection shall be inquired into, investigated and the objections shall be allowed an opportunity of being heard either in person or through an authorized agent, by a Committee consisting of two councillors elected by the Corporation for that purpose and the Commissioner or an officer of the Corporation authorized by him in this behalf.
- vii) when all the objections have been disposed of, and the revision of the rateable value has been completed assessment list shall be authenticated by the Commissioner or, by an officer duly authorised by him in this behalf, who shall certify that except in the cases, if any, in which amendments have been made as shown therein, no valid objection has been made to the rateable value or any other matter entered in the said list.

viii) if no objection is received within the limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list.

ix) tax on the basis of the amended assessment list shall be due on the date on which the amendment is formally made in the assessment list, but the period for which tax is leviable will be the same as described in Bye-Law 3 of these Bye-Laws.

Provided that payment on taxes on the basis of the assessment list, existing before such amendment cannot be withheld on the ground that some amendment is to be made in the list under these bye-laws.

18. **WHERE ONE OR MORE PARTS OF ANY BUILDING BE TREATED AS SEPARATE PROPERTY.**

Where a person desires that a part, or two or more parts of any land or building be assessed under the proviso to Section 109 of the Act as a separate property, the Commissioner may in his discretion treat such part or two or more of such parts as separate property for the purpose of the said proviso, if :-

- i) all taxes due on the entire property are paid.
- ii) a plan of the property showing the division and duly signed by all the owners of the property is enclosed with the application.

19. **NOTICE OF TRANSFER OF TITLE.**

i) The notice regarding transfer of title required to be given under Section 105 of the Act shall be either in appended form “A” or form “B” as the case may be and shall state clearly and correctly all the particulars required in the said form.

ii) in case the person to whom the title of the property is transferred, fails to give notice, regarding transfer of title within three months after the

execution of the instrument of transfer, or after registration, if it is registered, shall be liable to pay composition fee fixed by the Commissioner from time to time.

- iii) no such notice shall be deemed to be validly given unless all the taxes due on the date of the notice in respect of the premises to which it relates, have been paid in full.
- iv) where on the date of transfer, any proposal under Section 103 of the Act for amendment to any assessment list is pending, the transferee shall be liable to pay increased tax in respect of the property subject to transfer on amendment in the amendment list.

20. **APPOINTMENT OF AGENTS BY NON-RESIDENT OWNERS.**

- i) every owner of land or building who remains absent temporarily or whose ordinary residence is outside Chandigarh, shall appoint, in writing, a person residing within or near Chandigarh to act as his agent for the purpose of the Act or any rules or bye-laws made there-under.
- ii) such appointment shall be notified as soon as possible to the Commissioner, by way of furnishing an affidavit by the owner of the land/building authorising the agent to act on his behalf. No person shall be deemed to have been appointed as an Agent until such notice has been received by the Commissioner, Municipal Corporation, Chandigarh. Every person whose appointment as agent has been notified, shall be deemed to be duly appointed as such until contrary is intimated to the Corporation by the Principal or the agent.
- iii) when any agent has been appointed in pursuance of these bye-laws, any notice served upon him and demand for payment of its dues made from him by the Corporation shall be deemed to have been served upon his Principal and shall have the same effect as if the notice had been served upon, or the demand had been made to the Principal.

- iv) a register shall be maintained in the office of the Municipal Corporation, Chandigarh in which the names and addresses, date of appointment of all agents shall be entered.
- v) any person who commits a breach of Clauses (i) and (ii) above, shall be punishable with fine which may be determined by the Commissioner from time to time.

21. **PRESENTATION OF BILLS :-** If Self Assessment Scheme is not opted:-

- i) when the tax has become due, the Commissioner, shall cause to be presented to the person liable for payment thereof, a bill for the amount due.
- ii) every such bill, which shall be in the prescribed form, shall for the purpose of the Act be considered a notice of demand and shall specify the particulars of the tax and the period for which the demand is made.
- iii) If the amount specified in the bill is paid within a period of 30 days from the issuance thereof, or from the due date as mentioned in the Self Assessment Scheme, a rebate of 10% shall be allowed in case the amount is paid in lump-sum. However, a rebate of 5% will be allowed if the amount of tax is paid in two half yearly installments.

22. **LIABILITY TO FURNISH RETURNS.**

- i) Every owner, the rateable value of whose land and building exceeds thirty thousands rupees per annum, shall furnish a return in this behalf in Form "C" and if he fails to do so or gives any information in return which is false, and which he either knows or believes to be false or does not believe to be true, shall be punishable with fine which may extend to five thousand rupees or with imprisonment for a term which may extend to three months or with both.

- ii) where the premises are owned by more than one person, returns may be filed by all or any one of them for himself and others.
- iii) return with information as on the 31st day of March is to be filed by the following 30th of April in the office of the Commissioner or any Officer of the Corporation, authorised by him in this behalf. The Commissioner or the Officer of the Corporation authorised by the Commissioner in this behalf, on an application made by the owner or occupier may extend the date for filing the return. The Commissioner may also, by a Public Notice, extend the date for filing the return.
- iv) The Commissioner if so requires from any owner/occupier any information regarding Rateable Value of property owned or possessed by such person, it shall be the duty of such person to supply a such information in a time bound manner as required by the Commissioner and if he fails to do so or gives any information in return which is false, and which he either knows or believes it to be false or does not believe to be true, shall be punishable with fine which may extend to five thousand rupees or with imprisonment for a term which may extend to three months or with both.

23 PENAL CLAUSE

If the person liable for payment of tax does not pay it within a period of one month from the issue of Tax Bill, the tax shall be charged with interest @18% P.A. If the tax payee fails to deposit the tax within a stipulated period of one month, recovery proceedings will be initiated for the outstanding tax with penal interest and if the tax and other dues are still not paid, the Commissioner shall proceed to take action in accordance with provisions of section 138 of the Act.

24 PROVISION OF APPEAL

- i) An appeal against the levy of assessment of any tax under this Act shall lie to the Divisional Commissioner as notified for the said purpose by the State Government under Section 146 of the Act. The

person so aggrieved by the order of assessment preferring an appeal shall attach proof with the appeal that the outstanding tax and other dues have been paid to the Commissioner, who shall decide the same after giving to the appellant an opportunity of being heard either in person or through his authorized agent or counsel.

In case of any dispute in regard to tax where an appeal is preferred, the assessed amount of tax has to be paid by the appellant to the Corporation before the appeal is heard.

- ii) If, before or on the hearing of an appeal, any question of law or usage having the force of law or construction of a document arises, the Divisional Commissioner on his own motion may, or on the application of any party to the appeal, shall draw up a statement of the facts of the case, and the question so arising, and refer the statement with his opinion on the question for the decision of the High Court.
- iii) On a reference being made under Clause (ii) above, the subsequent proceedings in the case shall be, as nearly as may be, in conformity with the rules relating to references to the High Court contained in order XLVI of the First Schedule to the Code of Civil Procedure, 1908.
- iii) In every appeal, the costs shall be in the discretion of the appellate authority.
- v) Costs awarded under this Section to the Corporation shall be recoverable by it as an arrear of tax due from the appellant.
- vi) If the Corporation fails to pay any costs awarded to an appellant within ten days after the date of the order for payment thereof, the appellate authority may order the Commissioner to pay the amount to the appellant.

25 PUBLICATION OF RATES OF TAXES.

The Commissioner shall give public Notice in each year of the rates of the tax as soon as they are determined and notified under the Act.

**R.S. Gujral,
Home Secretary-cum-
Secretary Local Government,
Chandigarh Administration.**

MUNICIPAL CORPORATION, CHANDIGARH

FORM 'A'
(See Bye-Law 19 of Bye-Laws)

Form of Notice of Transfer to be given when the transfer has been affected by instrument.

To

The Commissioner,
Municipal Corporation,
Chandigarh.

I, _____, hereby give notice, as required by Section 105 of the Punjab Municipal Corporation Act, 1976 as extended to the Union Territory, Chandigarh by the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 of the following transfer of property:-

DESCRIPTION OF THE PROPERTY

Date of Notice	Date of Instrument	Name of Vender or assigner	Name of Purchaser or assignee	Amount of Consideration
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of What consists	situation	No. in assessment list.	collector's No.	Dimension of land
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Boundaries	If instrument has been registered date of registration.	Remarks
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Date of payment of the last bill _____

Period of the last bill _____

(Signature)

MUNICIPAL CORPORATION CHANDIGARH

FORM 'B'

(See Bye-Law 19 of Bye-Laws)

Form of Notice of Transfer to be given when the transfer has taken place otherwise than by instrument.

To

The Commissioner
Municipal Corporation,
Chandigarh.

I, _____, hereby give notice, as required by Section 105 of the Punjab Municipal Corporation Act, 1976 as extended to the Union Territory of Chandigarh by the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 of the following transfer of property:-

DESCRIPTION OF THE PROPERTY

Date of Notice	Name in which the property is at present entered in the Municipal records.	To whom name it is to be transferred	Of what it consists
_____	_____	_____	_____

Situation	No. in assessment list	Collector's No.	Dimension of Land	Boundaries	Remarks
_____	_____	_____	_____	_____	_____

Date of Payment of the Last bill _____

Period of the Last bill _____

(Singnature)

MUNICIPAL CORPORATION, CHANDIGARH
FORM 'C'
(See Bye-Law 22 of Byelaws)
FORM OF FURNISHING RETURN

To

The Commissioner,
Municipal Corporation,
Chandigarh.

I/We, _____

_____ hereby furnish the details as required under Section 94 of the Punjab Municipal Corporation Act, 1976 as extended to the Union Territory of Chandigarh by the Punjab Municipal Corporation Law (Extension to Chandigarh), Act, 1994 of the rateable value of the Land and Building exceeding thirty thousand rupees P.A.

1. **No. of Unit** _____
2. **Sector** _____
3. **Name and Address** _____
of the owner _____
4. **Name of Occupier** _____
5. **Total Area in Yards** _____
6. **Covered Area in Yards** _____
7. **Use of building** _____
8. **Year of Constitution** _____
9. **Rateable value per month.** _____

VERIFICATION:

I/We _____

Son/daughter/wife of Shri _____ solemnly declare that the above information is correct to the my / our knowledge and belief.

(Signature)

Name of the owner (s) / Occupier (s)

NOTE: Rateable value of any land or building will be gross annual rent at which such building together with appurtenances any furniture that may be let for use for enjoyment therewith may reasonably be expected to let.