



महाराष्ट्र शासन राजपत्र

असाधारण भाग पाच-अ

वर्ष १०, अंक २(३)]

सोमवार, फेब्रुवारी २६, २०२४/फाल्गुन ७, शके १९४५

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असाधारण क्रमांक ४

प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद).

MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the **26th February, 2024** is published under Rule 117 of the Maharashtra Legislative Assembly Rules :—

L. A. Bill No. IV OF 2024.

A BILL

further to amend the Mumbai Municipal Corporation Act.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes hereinafter appearing ; and, therefore, promulgated the Mumbai Municipal Corporation (Amendment) Ordinance, 2024 on the 15th February 2024;

III of
1888.
Mah.
Ord. II
of 2024.

AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature; it is hereby enacted in the Seventy-fifth Year of the Republic of India, as follows :—

Short title
and
commencement.

1. (1) This Act may be called the Mumbai Municipal Corporation (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 15th February 2024.

Amendment
of section 154
of III of 1888.

2. In section 154 of the Mumbai Municipal Corporation Act (hereinafter referred to as “the principal Act”), in sub-section (1D), after clause (a), the following clause shall be inserted, namely :—

III of
1888.

“(a-1) Notwithstanding anything contained in sub-section (1C),—

(i) the capital value of any building or land fixed under sub-section (1A) shall not be revised in the year 2023-24 ;

(ii) for the year 2023-24, the property tax bill for any building or land shall be the same as was for the year 2022-23 ;

(iii) the capital value of any building or land fixed under sub-section (1A) shall be revised in the year 2024-2025, as if clause (i) is not applicable for the year 2023-24.”.

Repeal of
Mah. Ord. II
of 2024 and
saving.

3. (1) The Mumbai Municipal Corporation (Amendment) Ordinance, 2024 is hereby repealed.

Mah.
Ord. II
of 2024.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

Clause (1) of section 139 of the Mumbai Municipal Corporation Act (III of 1888) provides for imposition of property taxes. Section 154 of the said Act provides for the determination of the rateable value or the capital value of any building or land assessable to a property tax. Sub-section (1A) of the said section 154 provides for the fixation of the capital value of any building or land assessable to a property tax by the Commissioner having regard to the factors mentioned thereunder. Sub-section (1B) thereof empowers the Commissioner to frame the rules, with the approval of the Standing Committee, with respect to the matters specified thereunder for the purpose of fixing capital value under sub-section (1A). Sub-section (1C) thereof provides that the capital value of any building or land fixed under sub-section (1A) of the said section 154 shall be revised every five years.

2. The Commissioner of Municipal Corporation of Brihan Mumbai has framed the Factors and Categories of Users of Buildings or Lands (Assignment of Weightages by Multiplication) Fixation of Capital Value Rules, 2010 and the Factors and Categories of Users of Buildings or Lands (Assignment of Weightages by Multiplication) Fixation of Capital Value Rules, 2015 under sub-section (1B) for the purpose of fixing capital value under sub-section (1A).

The Supreme Court in its judgment dated the 7th November 2022, in SLP (C) No. 17009 of 2019 struck down rule 20 of the said Capital Value Rules of 2010 and 2015 being *ultra vires* to the provisions of sub-sections (1A) and (1B) of section 154 of the said Act.

3. In view of this, it was not possible to fix the capital value under sub-section (1A) of said section 154 and to revise the capital value in the year 2023-24. It was, therefore, considered expedient to amend sub-section (1D) of section 154 of the said Act, suitably, to provide that the capital value of any building or land shall not be revised in the year 2023-24 and the property tax Bill for any building or land shall be same as was for the year 2022-23 and shall be revised in the year 2024-25.

4. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes aforesaid, the Mumbai Municipal Corporation (Amendment) Ordinance, 2024 (Mah. Ord. II of 2024), was promulgated by the Governor of Maharashtra on the 15th February 2024.

5. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,
Dated the 22nd February, 2024.

EKNATH SHINDE,
Chief Minister.

Vidhan Bhavan:
Mumbai,
Dated the 26th February, 2024.

JITENDRA BHOLE,
Secretary (1) (I/C),
Maharashtra Legislative Assembly.