



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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No.		Puducherry	Tuesday	14th	March	2017

GOVERNMENT OF PUDUCHERRY
LOCAL ADMINISTRATION SECRETARIAT

(G. O. Ms. No. 33/LAS/2017, Puducherry, dated 9th March 2017)

ORDER

The validity of assessment of Property tax for the current quinquennial period, 2012-2017 expires on 31-3-2017.

2. Now, the Government hereby directs the Commissioners of all Municipalities to undertake general revision of Property tax for the quinquennial period commencing from 1-4-2017 to 31-3-2022.

3. As per sub-section (2) of section 121 of the Puducherry Municipalities Act, 1973, Property tax in respect of buildings or lands which are occupied by or adjacent and appurtenant to building or both shall be levied on the basis of its annual rental value. Sub-rule (1) of rule 5 of the Puducherry Municipalities (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000 lays down that the rates of annual rental value per square feet shall be fixed by the Municipal Council with the prior approval of the Government having regard to the location, use and type of construction of the buildings. Sub-rule (3) of rule 5 also states that rental value per square feet of the plinth area for different classes of buildings shall be published from time to time by the Municipal Council with the prior approval of the Government.

4. The Government, therefore, hereby further directs that the existing rental value for the assessment of Property tax, as notified in the G. O. Ms. 13/LAS/2012-13, dated 27-8-2012 of the Local Administration Secretariat, Puducherry, shall be increased by a uniform rate of 15% for residential buildings, 25% for commercial/industrial buildings and 20% for other structures, which will be effective for the quinquennial period commencing from 1-4-2017 to 31-3-2022. Accordingly, a new Matrix showing the rates of annual rental value per square feet is given in the Annexure to this order, for adoption.

5. The concession of 50% reduction in the annual rental value of owner occupied residential buildings, as hitherto allowed, is hereby withdrawn.

(By order)

K. SARANGAPANI,
Under Secretary to Government
(Local Administration).

ANNEXURE
**MATRIX SHOWING ANNUAL RENTAL VALUE OF BUILDINGS IN MUNICIPAL AREAS
FOR THE QUINQUENNIAL PERIOD 2017-2022**

(in rupees per sq. ft.)

Type of Construction (1)	Buildings on the main road			Buildings on the secondary main road			Buildings on other roads		
	Residential (2)	Commercial and industrial (3)	All others, including services, not connected with any trade of manufacturing (4)	Residential (5)	Commercial and industrial (6)	All others, including services, not connected with any trade of manufacturing (7)	Residential (8)	Commercial and industrial (9)	All others, including services, not connected with any trade of manufacturing (10)
Pucca buildings with RCC/Madras terraced roof.	11.90	42.19	25.92	7.94	28.13	17.28	3.97	14.06	8.64
Pucca buildings with asbestos roof or corrugated sheets roof or Mangalore tiled roof or country tiled roof.	7.94	28.13	17.28	5.29	18.75	11.52	2.65	9.38	5.76
Other buildings which do not fall under the above-mentioned two categories.	3.97	14.06	8.64	2.65	9.38	5.76	1.32	4.69	2.88

Note : In the case of tenant occupied buildings, for any purpose in every category, annual rental value shall be increased by 10% as required under proviso to rule 5 (1) of the Puducherry Municipalities (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000.

GOVERNMENT OF PUDUCHERRY
LOCAL ADMINISTRATION SECRETARIAT

(G. O. Ms. No. 34/LAS/2017, Puducherry, dated 9th March 2017)

ORDER

The validity of assessment of House tax for the current quinquennial period, 2012-2017 expires on 31-3-2017.

2. Now, the Government hereby directs the Commissioners of all Commune Panchayats to undertake general revision of House tax for the quinquennial period commencing from 1-4-2017 to 31-3-2022.

3. Rule 6 (1) of the Puducherry Village and Commune Panchayats (House tax) Rules, 1978 lays down that House tax shall be levied on the basis of annual value of houses/buildings. Sub-rule (1) of rule 5 of the Puducherry Village and Commune Panchayats (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000 lays down that the rates of annual rental value per square feet shall be fixed by the Commune Panchayat or Village Panchayat with the prior approval of the Government having regard to the location, use and type of construction of the buildings/houses. Sub-rule (3) of rule 5 also states that rental value per square feet of the plinth area for different classes of buildings shall be published from time to time by the Commune Panchayat or Village Panchayat with the prior approval of the Government.

4. The Government, therefore, hereby further directs that the existing rental value for the assessment of House tax, as notified in the G. O. No. 14/LAS/2012-13, dated 27-8-2012 of the Local Administration Secretariat, Puducherry, shall be increased by a uniform rate of 15% for residential buildings, 25% for Commercial/Industrial buildings and 20% for other structures, which will be effective for the quinquennial period commencing from 1-4-2017 to 31-3-2022. Accordingly, a new Matrix showing the rates of annual rental value per square feet is given in the Annexure to this order, for adoption.

5. The concession of 50% reduction in the annual rental value of owner occupied residential buildings, as hitherto allowed, is hereby withdrawn.

(By order)

K. SARANGAPANI,
Under Secretary to Government
(Local Administration).

ANNEXURE
**MATRIX SHOWING ANNUAL RENTAL VALUE OF BUILDINGS IN PANCHAYAT AREAS
 FOR THE QUINQUENNIAL PERIOD 2017-2022**

(in rupees per sq. ft.)

Type of Construction (1)	Buildings on the main road			Buildings on the secondary main road			Buildings on other roads		
	Residential (2)	Commercial and industrial (3)	All others, including services, not connected with any trade of manufacturing (4)	Residential (5)	Commercial and industrial (6)	All others, including services, not connected with any trade of manufacturing (7)	Residential (8)	Commercial and industrial (9)	All others, including services, not connected with any trade of manufacturing (10)
Pucca building with RCC/Madras terraced roof.	8.92	31.64	19.44	5.96	21.10	12.96	2.98	10.55	6.48
Pucca buildings with asbestos roof or corrugated sheets roof or Mangalore tiled roof or country tiled roof.	5.96	21.10	12.96	3.97	14.08	8.64	1.99	7.04	4.32
Other buildings which do not fall under the above mentioned two categories.	2.98	10.55	6.48	1.99	7.04	4.32	0.99	3.51	2.16

Note : In the case of tenant occupied buildings, for any purpose in every category, annual rental value shall be increased by 10% as required under proviso to rule 5 (1) of the Puducherry Village and Commune Panchayats (Assessment of Annual Rental Value of Buildings/Houses) Rules, 2000.

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