



# महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष ८, अंक ६]

बुधवार, फेब्रुवारी २, २०२२/माघ १३, शके १९४३

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असाधारण क्रमांक २१

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022 (Mah. Ord. I of 2022), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,

I/c. Secretary (Legislation) to Government,  
Law and Judiciary Department.

(Translation in English of the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022 (Mah. Ord. I of 2022), published under the authority of the Governor).

## URBAN DEVELOPMENT DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 2nd February 2022.

## MAHARASHTRA ORDINANCE No. I OF 2022.

### AN ORDINANCE

*further to amend the Mumbai Municipal Corporation Act,  
the Maharashtra Education and Employment Guarantee (Cess)  
Act, 1962 and the Maharashtra (Urban Areas) Protection and  
Preservation of Trees Act, 1975.*

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

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, the 1888.

Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes hereinafter appearing; Mah. XXVII of 1962. Mah. XLIV of 1975.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

### CHAPTER I

#### PRELIMINARY.

Short title and commencement.

1. (1) This Ordinance may be called the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022.

(2) It shall come into force at once.

### CHAPTER II

#### AMENDMENT TO THE MUMBAI MUNICIPAL CORPORATION ACT.

Amendment of section 140 of III of 1888.

2. In section 140 of the Mumbai Municipal Corporation Act,—  
(a) in sub-section (1), in clause (c), the proviso and *Explanation* shall be deleted and shall be deemed to have been deleted with effect from the 1st January 2022;

III of 1888.

(b) after sub-section (1), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

“(1A) Notwithstanding anything contained in this section or any other provisions of the Act, from the 1st January 2022, the Corporation shall not levy any tax component of property tax specified in sub-section (1) of section 139A, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

### CHAPTER III

#### AMENDMENT TO THE MAHARASHTRA EDUCATION AND EMPLOYMENT GUARANTEE (CESS) ACT, 1962.

Insertion of section 7A in Mah. XXVII of 1962.

3. After section 7 of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

Mah. XXVII of 1962.

“7A. Notwithstanding anything contained in section 4 or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the education cess specified in section 4, in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

Exemption of certain residential buildings or residential tenements from payment of tax.

#### CHAPTER IV

#### AMENDMENT TO THE MAHARASHTRA (URBAN AREAS) PROTECTION AND PRESERVATION OF TREES ACT, 1975.

Mah. XLIV of 1975. 4. In section 18 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, after sub-section (1B), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

Amendment of section 18 of Mah. XLIV of 1975.

“(1B-1) Notwithstanding anything contained in sub-sections (1) and (1A) or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the Tree Cess specified in sub-section (1), in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

## STATEMENT

Section 140 of the Mumbai Municipal Corporation Act (III of 1888) provides for levy of property tax which includes water tax, water benefit tax, sewerage tax, sewerage benefit tax, general tax, education cess, street tax and betterment charges ; section 4 of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 (Mah. XXVII of 1962), provides for levy and collection of education cess ; and section 18 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 (Mah. XLIV of 1975), provides for levy and collection of Tree Cess.

2. Since most of small residential tenements or residential buildings in the Municipal Corporation of Brihan Mumbai area are being developed under the various schemes of the State Government and the Municipal Corporation, many people living in slum area are shifted in permanent houses, occupying small residential tenements or residential buildings having carpet area of 46.45 sq. meter (500 sq. feet) or less. Due to the current rising inflation, the increased property taxes levied by the Municipal Corporation of Brihan Mumbai are not affordable to the people residing in such houses. Also due to Covid-19 pandemic, many businesses in the Mumbai city has been closed and many people lost their jobs and sources of livelihood. Therefore, it is difficult for the people to pay the property tax. There is consistent demand from the people to exempt the residential area of 46.45 sq. meter (500 sq. feet) or less from the property tax.

The Municipal Corporation of Brihan Mumbai has also passed a resolution, for not to levy property tax on such small residential buildings or residential tenements. Therefore, it is, considered expedient to amend section 140 of the Mumbai Municipal Corporation Act and section 18 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975 and to insert new section 7A in the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, so as to provide that, from the 1st January 2022, Municipal Corporation of Brihan Mumbai shall not levy any tax component of property tax, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exists which render it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,

Dated the 1st February 2022.

BHAGAT SINGH KOSHYARI,

Governor of Maharashtra.

By order and in the name of the Governor of Maharashtra,

MAHESH PATHAK,

Principal Secretary to Government.