



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ११, अंक १६]

बुधवार, एप्रिल ३०, २०२५/वैशाख १०, शके १९४७

पृष्ठे ३, किंमत : रुपये २७.००]

असाधारण क्रमांक ४२

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 Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Second Amendment) Ordinance, 2025 (Mah. Ord. II of 2025), is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,  
Secretary (Legislation) to Government,  
Law and Judiciary Department.

[ Translation in English of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Second Amendment) Ordinance, 2025 (Mah. Ord. II of 2025), published under the authority of the Governor].

### URBAN DEVELOPMENT DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 30th April 2025.

### MAHARASHTRA ORDINANCE No. II OF 2025.

#### AN ORDINANCE

*further to amend the Maharashtra Municipal Councils, Nagar Panchayats  
and Industrial Townships Act, 1965.*

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  
Mah. XL further to amend the Maharashtra Municipal Councils, *Nagar Panchayats* and  
of 1965. Industrial Townships Act, 1965, for the purposes hereinafter appearing;

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 :—

Short title and commencement. **1.** (1) This Ordinance may be called the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Second Amendment) Ordinance, 2025.

(2) It shall come into force at once.

Amendment of section 150A of Mah. XL of 1965. **2.** In section 150A of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, in sub-section (1),— Mah. XL of 1965.

(1) before the existing proviso, the following proviso shall be inserted, namely :—

“Provided that, the Council may, with the approval of the State Government, grant rebate in penalty to any person or class of persons primarily liable for payment of property taxes :”;

(2) in the existing proviso, for the words “Provided that,” the words “Provided further that,” shall be substituted.

## STATEMENT

The property taxes are levied by the Municipal Councils and *Nagar Panchayats* on lands and buildings or both situated within their areas as per the provisions of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965 (Mah. XL of 1965).

2. It is noticed that the property taxes levied by the Municipal Councils and *Nagar Panchayats* are not paid by the property owners due to the fact that, properties are not in use, financial difficulties of the property owners or other reasons. Section 150A of the said Act provides that, if a person liable to pay property taxes does not pay the same within specified time limit, then he shall be liable to pay by way of penalty in addition to the amount of such taxes or part thereof which has remained unpaid, a sum equal to two per cent. of such tax for each month or part thereof after the last date. Over the period of time due to non-payment of taxes within specified time, the amount of the said penalty becomes more than the amount of the property taxes and the same continues to increase. Since the amount of the penalty is more than the amount of the property taxes or the amount of the penalty continues to increase, many property owners do not pay the said arrears of taxes. This adversely affects the tax collection of the Municipal Council or *Nagar Panchayat*.

3. Timely recovery of taxes is necessary for providing amenities such as water supply, sanitation, street lighting, roads, etc. To encourage the property owners to pay arrears of property taxes, the issue to exempt penalty was under consideration. However, at present, there is no provision to grant exemption of penalty on property taxes in the said Act. It is, therefore, considered necessary to amend section 150A of the said Act, to provide that the Council may, with the approval of the State Government, grant rebate in penalty to any person or class of persons primarily liable for payment of property taxes.

4. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,  
Dated the 30th April 2025.

C. P. RADHAKRISHNAN,  
Governor of Maharashtra.

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

DR. K. H. GOVINDA RAJ,  
Principal Secretary to Government.