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Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the
Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 10 OF 2006.

(First published, after having received the assent of the Governor in the "*Gujarat
Government Gazette*", on the 31st March, 2006).

AN ACT

further to amend the Gujarat Education Cess Act, 1962.

It is hereby enacted in the Fifty-seventh Year of the Republic of
India, as follows :-

1. (1) This Act may be called the Gujarat Education Cess
(Amendment) Act, 2006.

Short title and
commencement.

(2) It shall be deemed to have come into force with effect from
1st April, 2001.

2. In the Gujarat Education Cess Act, 1962 (hereinafter referred to as "the principal Act"), in section 2, -

(1) for clause (ii), the following clause shall be substituted, namely :-

"(ii) "City" means city as defined in the Bombay Provincial Municipal Corporations Act, 1949;" Bom. LIX of 1949.

(2) for clause (iv), the following clause shall be substituted, namely:--

"(iv) " education cess" means, -

(i) surcharge levied under section 5 or 7; or

(ii) tax on lands and buildings levied under section 12; or

(iii) surcharge on lands and buildings levied under section 24A;"

(3) for clause (vi), the following clause shall be substituted, namely :-

"(vi) "local authority" means a municipal corporation, municipality, nagar panchayat, notified area committee, village panchayat or other body constituted under the relevant local authority law;"

(4) for clause (viii), the following clause shall be substituted, namely :-

"(viii) "property tax" means, -

(i) in a city, where property tax is levied under section 129 of the Bombay Provincial Municipal Corporations Act, 1949, general tax, and where property tax is levied under section 141B of that Act, property tax, and

Bom. LIX of 1949.

(ii) in other urban areas a tax or rate on buildings or lands or a tax or rate in the form of such tax or rate on buildings and lands levied under the relevant local authority law;"

(5) for clause (ix), the following clause shall be substituted, namely :-

"(ix) " relevant code" means the Bombay Land Revenue Code, 1879; "

Bom. V of 1879.

(6) for clause (x), the following clause shall be substituted, namely :-

"(x) relevant local authority law" means -

- Bom.LIX of 1949. (i) in relation to a city, the Bombay Provincial Municipal Corporations Act, 1949;
- Guj. 34 of 1964. (ii) in relation to a municipality and notified area, the Gujarat Municipalities Act, 1963;
- Guj. 18 of 1993. (iii) in relation to a village panchayat, the Gujarat Panchayats Act, 1993;
- 11 of 1924. (iv) in relation to a cantonment, the Cantonments Act, 1924;";

(7) for clause (xi), the following clause shall be substituted, namely:-

"(xi) " surcharge" means surcharge levied under section 5 or 7 or under Chapter IVA;";

(8) for clause (xiv), the following clause shall be substituted, namely:-

"(xiv) "urban area" means an area which is for the time being included in the limits of a city, transitional area, small urban area, notified area, or cantonment under the relevant local authority law and the population of which is not less than fifteen thousand;".

3. In the principal Act, in section 3, in clause (b), the following shall be added at the end, namely :-

Amendment of section 3 of Guj. XXXV of 1962.

"levied on the basis of annual letting value or a surcharge on lands and buildings in a city levied on the basis of property tax".

4. In the principal Act, in section 5, sub-section (1A) shall be deleted.

Amendment of section 5 of Guj. XXXV of 1962.

5. In the principal Act, for section 11, the following section shall be substituted, namely:-

Substitution of section 11 of Guj. XXXV of 1962.

Rounding up of amount of surcharge.

"11. In computing the amount of surcharge payable under this Chapter, any amount less than fifty paise shall be ignored and any amount which is fifty paise or more shall be increased to one rupee.".

Amendment of section 12 of Guj.XXXV of 1962.

6. In the principal Act, in section 12, -
- (1) in sub-section (1), for the words "a tax on lands and buildings situated in an urban area at the following rates, that is to say", the following shall be substituted, namely :-

"a tax on lands and buildings situated in an urban area where tax on lands and buildings is levied and collected on the basis of annual letting value, at the following rates that is to say";

- (2) for sub-section (4), the following sub-section shall be substituted, namely:-

"(4) in computing the amount of tax payable under this section, any amount less than fifty paise shall be ignored and any amount which is fifty paise or more shall be increased to one rupee."

Amendment of section 14 of Guj.XXXV of 1962.

7. In the principal Act, in section 14, in sub-section (1), in the proviso, for the words "in the city of Ahmedabad", the words "in an urban area" shall be substituted.

Amendment of section 23 of Guj.XXXV of 1962.

8. In the principal Act, in section 23, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) Where any building assessed to tax is situated in a city and if such building or any portion thereof is demolished or removed otherwise than by an order of the Municipal Commissioner and notice in respect of such demolition or removal has been given to the Commissioner under the Bombay Provincial Municipal Corporations Act, 1949, the municipal corporation of the city shall remit or refund such portion of the tax in such manner and subject to such conditions as may be prescribed."

Bom. LIX of 1949.

Insertion of new Chapter IVA in Guj. XXXV of 1962.

9. In the principal Act, after Chapter IV, the following Chapter shall be inserted, namely :-

"CHAPTER IVA SURCHARGE ON LANDS AND BUILDINGS

Levy of surcharge.

24A. (1) In a city where property tax is levied and collected on the basis of carpet area under section 141B of the Bombay Provincial Municipal Corporations Act, 1949, there shall, subject to the provisions of this Act, be levied and collected with effect from the 1st day of April, 2001, a surcharge on lands and buildings in such city at the following rates, namely :-

Bom. LIX of 1949.

- (a) Where a building or land is used for residential purpose or any purpose other than trade, commerce or industry or the carrying on of a profession or business -
- (i) if the property tax exceeds two hundred rupees but does not exceed five hundred rupees, at the rate of five per cent. of the property tax;
 - (ii) if the property tax exceeds five hundred rupees but does not exceed three thousand rupees, at the rate of ten per cent. of the property tax;
 - (iii) if the property tax exceeds three thousand rupees, at the rate of fifteen per cent. of the property tax; and
- (b) where a building or land is used for the purpose of trade, commerce or industry or the carrying on of a profession or business,-
- (i) if the property tax exceeds two hundred rupees but does not exceed five hundred rupees, at the rate of ten per cent. of the property tax;
 - (ii) if the property tax exceeds five hundred rupees but does not exceed three thousand rupees, at the rate of twenty per cent. of the property tax;
 - (iii) If the property tax exceeds three thousand rupees, at the rate of thirty per cent. of the property tax:

Provided that on any such land or building owned by a specified widow or a specified disabled person, the surcharge shall be levied and collected at half of such rate:

Provided further that no surcharge shall be levied on such land or building if it is actually occupied by such widow or, as the case may be, disabled person, or if it is unlet.

(2) Where any land, building, tenement or a part of a building is separately assessed to property tax but is simultaneously used for two or more purposes mentioned in sub-section (1), the surcharge under this section shall be levied at the highest rate applicable in relation to any of the purposes for which the land, building, tenement or a part of a building is used.

(3) In computing the amount of surcharge payable under this section, any amount less than fifty paise shall be ignored and any amount which is fifty paise or more shall be increased to one rupee.

Authority
competent to
collect
surcharge.

24B. (1) The surcharge (including any penalty) shall be collected by the Municipal Corporation of the city in the same manner in which the property tax is collected in the city under the provisions of the Bombay Provincial Municipal Corporations Act, 1949. **Bom. LIX of 1949.**

(2) The collection of surcharge and recovery of penalty on behalf of the Municipal Corporation of the city shall be made by the appropriate authority appointed to collect the property tax on behalf of the Corporation under the Bombay Provincial Municipal Corporations Act, 1949. **Bom. LIX of 1949.**

(3) The Municipal Corporation of the city shall in respect of the cost of collection of the surcharge be entitled to such rebate as may be prescribed.

Application of
certain sections
to levy of
surcharge.

24C. The provisions of sections 13, 14, 15A, 16, 17, 18, 19, 21, 23 and 24 shall apply in relation to surcharge levied under section 24A subject to modifications specified in the Schedule."

Amendment
of section 25
of Guj. XXXV
of 1962.

10. In the principal Act, in section 25,-

(1) in sub-section (1),-

(a) for the words and figures "section 195 of the Gujarat Panchayats Act, 1961", the words and figures "section 219 of the Gujarat Panchayats Act, 1993 " shall be substituted;

**Guj. VI of 1962.
Guj. 18 of 1993.**

(b) for the words "surcharges levied under this Act", the words and figures "surcharges levied under sections 5 and 7" shall be substituted;

(2) in sub-section (2), for the words "surcharges levied under this Act", the words and figures "surcharges levied under sections 5 and 7" shall be substituted.

Amendment of
section 28 of Guj.
XXXV of 1962.

11. In the principal Act, in section 28, in sub-section (2),-

(a) in clause(c), for the word "tax", the words, figures and letter "tax levied under section 12 or, as the case may be, surcharge levied under section 24A" shall be substituted;

(b) after clause (c), the following clause shall be inserted, namely:-

"(cc) the rebate which the municipal corporation shall be entitled under sub-section(3) of section

12. In the principal Act, after section 28, the following Schedule shall be added, namely :-

Insertion of
Schedule in
Guj. XXXV
of 1962.

"SCHEDULE
(See section 24C)

1. In section 13, for the words and figures "tax under section 12", occurring at two places, the words, figures and letter "surcharge levied under section 24A" shall be substituted.

2. In section 14, for the word "tax" occurring at three places, the word "surcharge" shall be substituted.

3. In section 16,-

(1) in sub-section (1),-

(a) for the word "tax" wherever it occurs, the word "surcharge" shall be substituted;

(b) for the words and figures "of section 15", the words, figures and letter "of section 24B" shall be substituted;

(2) in sub-section (2), for the words and figures "section 15 for the collection of tax", the words, figures and letter "section 24B for the collection of surcharge" shall be substituted.

4. In section 17, for the word "tax" wherever it occurs, the word "surcharge" shall be substituted.

5. In section 18, for the portion beginning with the words "in respect of which the tax is due" and ending with the words "the annual letting value thereof", the following shall be substituted, namely:-

"in respect of which the surcharge is due, such portion thereof as bears to the total amount of the surcharge due, the same ratio which the carpet area of the part of the land or building occupied by the occupier bears to the aggregate carpet area of the land or building".

6. In section 19,-

- (2) in sub-section (2),-
- (a) for the word "tax" wherever it occurs, the word "surcharge" shall be substituted;
 - (b) for the words "pro-rata to the amount of rents for which such tenements are let", the words "pro-rata to the carpet area of such tenements" shall be substituted;
 - (c) in the first proviso, for the word and figures "section 12", the word, figures and letter "section 24A" shall be substituted;
- (3) in sub-section (3), for the word "tax", the word "surcharge" shall be substituted.
7. In section 21, for the figures and word "19 or 20", the figures "19" shall be substituted.
8. In section 23, -
- (1) in sub-section (1), -
 - (a) for the words "assessed to tax", the words "assessed to surcharge" shall be substituted;
 - (b) for the words "portion of the tax", the words "portion of surcharge" shall be substituted;
 - (c) for the words "the relevant local authority law, then the local authority", the words and figures "The Bombay Provincial Municipal Corporations Act, 1949, then the Municipal Corporation of the city" shall be substituted;
 - (2) in sub-section (2), for the word "tax" occurring at two places, the word "surcharge" shall be substituted.
9. In section 24, in sub-section (1), for the word "tax" occurring at two places, the word "surcharge" shall be substituted."

Bom. LX of 1949.