

**THE MAHARASHTRA MUNICIPAL CORPORATION OF THE CITY
OF PUNE TAXATION (ENACTMENT AND AMENDMENT
OF TAXATION RULES WITH RETROSPECTIVE EFFECT
AND VALIDATION) ACT, 2023**

[Text as on 20th December 2024]

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MAHARASHTRA ACT No. XLIV OF 2023¹

[THE MAHARASHTRA MUNICIPAL CORPORATION OF THE CITY OF PUNE
TAXATION (ENACTMENT AND AMENDMENT OF TAXATION RULES WITH
RETROSPECTIVE EFFECT AND VALIDATION) ACT, 2023.]

[This Act received the assent of the Governor on the 25th August 2023; assent first published
in the *Maharashtra Government Gazette*, Part IV, on the 25th August 2023.]

**An Act to enact and amend the Municipal Corporation of the City of Pune
Taxation Rules framed under the Maharashtra Municipal
Corporations Act, with retrospective effect.**

WHEREAS it is expedient to enact and amend the Municipal Corporation of the City of Pune Taxation Rules framed under the Maharashtra Municipal Corporations Act (LIX of 1949), with retrospective effect and to make certain validating provisions thereof, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-fourth Year of the Republic of India, as follows:—

1. Short Title.— This Act may be called the Maharashtra Municipal Corporation of the City of Pune Taxation (Enactment and Amendment of Taxation Rules with retrospective effect and Validation) Act, 2023.

2. Enactment of rules with effect from 1st April 1970 to determine rateable value.— The following rules to enact and amend the Taxation Rules to provide for determination of rateable value of building or land in the area of Municipal Corporation of the City of Pune, during the period commencing on the 1st April 1970 and ending on the 31st March 2023, shall be made and shall be deemed to have been made by the Municipal Corporation of the City of Pune under section 454 of the Maharashtra Municipal Corporations Act (LIX of 1949), on the 1st April 1970, as follows, namely:—

“**1. Short title.**— These rules may be called the Municipal Corporation of the City of Pune Taxation (Amendment) Rules, 1970.

2. In Schedule ‘D’ appended to the Maharashtra Municipal Corporations Act (LIX of 1949), in its application to the Municipal Corporation of the City of Pune, in Chapter VIII, in rule 7, for sub-rule (1), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 1st April 1970, namely:—

“(1) In order to fix the rateable value of any building or land assessable to a property tax there shall be deducted from the amount of the annual rent for which such building or land might reasonably be expected to let from year to year, a sum equal to fifteen per cent. of the said annual rent, and the said deduction shall be in lieu of all allowances for repairs or on any other account whatever :

Provided that, in case of any building or portion of building occupied by the owner exclusively for his residential purpose, a sum equal to forty per cent. of the annual rent shall be deducted from the amount of annual rent:

Provided further that, if the owner has occupied more than one building or portion of building exclusively for his residential purpose, in such cases, any one building or portion of building shall be eligible for such deduction.”.

3. Enactment of rules with effect from 1st April 1970 to determine rateable value.— The following rules to enact and amend the Taxation Rules to provide for determination of rateable value of building or land in the area of Municipal Corporation of the City of Pune, shall be made and shall be

¹ For Statement of Objects and Reasons of the L. A. Bill No. XXX of 2023, see *Maharashtra Government Gazette* 2023, Extraordinary No. 31, Part V-A, dated the 25th July 2023, page - 5-6.

deemed to have been made by the Municipal Corporation of the City of Pune under section 454 of the Maharashtra Municipal Corporations Act (LIX of 1949), on the 1st April 2023, as follows, namely:—

“1. Short title.— These rules may be called the Municipal Corporation of the City of Pune Taxation (Amendment) Rules, 2023.

2. In Schedule ‘D’ appended to the Maharashtra Municipal Corporations Act (LIX of 1949), in its application to the Municipal Corporation of the City of Pune, in Chapter VIII, in rule 7, for sub-rule (1), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 1st April 2023, namely:—

“(1) In order to fix the rateable value of any building or land assessable to a property tax, there shall be deducted from the amount of the annual rent for which such building or land might reasonably be expected to let from year to year, a sum equal to ten per cent. of the said annual rent, and the said deduction shall be in lieu of all allowances for repairs or on any other account whatever :

Provided that, in case of any building or portion of building occupied by the owner exclusively for his residential purpose, a sum equal to forty per cent. of the annual rent shall be deducted from the amount of annual rent :

Provided further that, if the owner has occupied more than one building or portion of building exclusively for his residential purpose, in such cases, any one building or portion of building shall be eligible for such deduction.”.

4. Validation of amount of deduction given from annual rent for determination of rateable value and saving.— Notwithstanding anything contained in the Maharashtra Municipal Corporations Act (LIX of 1949) (hereinafter, in this section, referred to as “the principal Act”) or rules made thereunder or in any judgement, decree or order of any court, any amount of deduction given from annual rent, by the Municipal Corporation of the City of Pune or any of its officers or authorities, acting or purporting to act under the provisions of the said Act, including any action taken or things done in pursuance of fixation of the rateable value of any building or land, during the period commencing from the 1st April 1970 and ending on the 31st March 2023, in accordance with the provisions of sub-rule (1) of rule 7 of Chapter VIII of Schedule ‘D’ of the said Act, shall be deemed to be and shall be deemed always to have been, duly and validly given in accordance with law as if the provisions of said rules, as amended by this Act, had been continuously in force with effect from the 1st April 1970 and accordingly,—

(a) all actions taken, proceedings or things done by the said Corporation, or by any of its officers or authorities in connection with any assessment, levy, demand, collection or review of property tax or any deduction given from the amount of annual rent shall be deemed to be and shall be deemed always to have been done or taken in accordance with the provisions of the said Act and rules made thereunder ;

(b) no suit, appeal or other proceedings shall lie or be maintainable or continued in any court or before any officer or authorities against the Corporation or any of its officers or authorities for refund of any amount of property tax so levied and collected ;

(c) no court or any other authority shall enforce any decree or order directing the refund of any amount of property tax so levied and collected ;

(d) any amount of property tax levied and collected in excess on account of any annual rent, shall not be refunded and it shall be adjusted against the amount of property tax due under the said Act.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the principal Act and the rules made thereunder, as amended by this Act, any assessment, levy, demand, collection or review of property tax or any deduction referred to in sub-section (1) ; or

(b) from claiming refund of any property tax paid by him in excess of the amount due from him by way of property tax under the principal Act.

5. Power to remove difficulties.— (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, do anything, not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing the difficulty :

Provided that, no such order shall be made after expiry of the period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.