



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ६, अंक ४५(४)

सोमवार, डिसेंबर १४, २०२०/अग्रहायण २३, शके १९४२ [ पृष्ठे ३, किंमत : रुपये २७.०० ]

असाधारण क्रमांक ९०

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 (Amendment) Bill, 2020 (L.A. Bill No. XLVII of 2020), introduced in the Maharashtra Legislative Assembly on the 14th December 2020, is hereby published under the authority of the Governor.

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

BHUPENDRA M. GURAO,

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

**L. A. BILL No. XLVII OF 2020**

*A BILL*

*further to amend the Mumbai Municipal Corporation Act.*

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

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate

III of 1888. action further to amend the Mumbai Municipal Corporation Act, for the  
Mah. purposes hereinafter appearing and therefore, promulgated the Mumbai  
Ord. XX Municipal Corporation (Amendment) Ordinance, 2020 on the 13th November  
of 2020. 2020 ;

(१)

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature; it is hereby enacted in the Seventy-first Year of the Republic of India as follows:—

- Short title and commencement. **1.** (1) This Act may be called the Mumbai Municipal Corporation (Amendment) Act, 2020.
- (2) It shall be deemed to have come into force on the 13th November 2020.
- Amendment of Section 154 of III of 1888. **2.** In section 154 of the Mumbai Municipal Corporation Act, after sub-section (1C), the following sub-section shall be inserted, namely :—
- “(1D) (a) Notwithstanding anything contained in sub-section (1C),—
- (i) due to the spread of COVID-19 pandemic, the capital value of any building or land fixed under sub-section (1A) shall not be revised in the year 2020-21;
- (ii) for the year 2020-21, the property tax bill for any building or land shall be the same as is for the year 2019-20;
- (iii) the capital value of any building or land fixed under sub-section (1A) shall be revised in the year 2021-22, as if the clause (i) is not applicable for the year 2020-21.
- (b) Subject to the proviso to sub-section (1C), the next revision shall be in the year 2025-26, and, thereafter, the revision of capital value of any building or land shall be in accordance with the provisions of sub-section (1C).”.
- Repeal of Mah. Ord. XX of 2020 and saving. **3.** (1) The Mumbai Municipal Corporation (Amendment) Ordinance, 2020, is hereby repealed:—
- (2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the Mumbai Municipal Corporation Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the said Act, as amended by this Act.
- Mah. Ord. XX of 2020. III of 1888.

## STATEMENT OF OBJECTS AND REASONS

Clause (1) of section 139 of the Mumbai Municipal Corporation Act (III of 1888) provides for imposing of property taxes. Section 154 of the said Act provides for the determination of the rateable value or the capital value of any building or land assessable to a property tax. Sub-section (1A) of the said section 154 provides for the fixation of the capital value of any building or land assessable to a property tax by the Commissioner having regard to the factors mentioned thereunder. Sub-section (1C) thereof provides that the capital value of any building or land fixed under sub-section (1A) of the said section 154 shall be revised every five years and such revision is due in the year 2020-21.

2. Due to spread of COVID-19 pandemic, the lockdown has been declared by the State Government as well as the Central Government, resulting in adverse economic effect on the small-scale industries, educational institutions, development work, working in factories, various industrial areas, daily works, etc. As such, the various owners, institutions and people's representative made the representations for exemption from property taxes or concession in respect of the same to the Mumbai Municipal Corporation. The Mumbai Municipal Corporation had forwarded a proposal to the State Government to insert a new sub-section (1D) in section 154 of the said Act. Accordingly, it was considered expedient to amend section 154, suitably, by adding a new sub-section (1D) therein, providing that,—

(i) the capital value of any building or land fixed under sub-section (1A) shall not be revised in the year 2020-21 ;

(ii) for the year 2020-21, the property tax bill for any building or land shall be the same as is for the year 2019-20 ;

(iii) the capital value of any building or land fixed under sub-section (1A) shall be revised in the year 2021-22, as if it is revised in the year 2020-21 ; and

(iv) the next revision in this regard, shall be in the year 2025-26.

3. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act (III of 1888), for the purposes aforesaid, the Mumbai Municipal Corporation (Amendment) Ordinance, 2020 (Mah. Ord. XX of 2020), was promulgated by the Governor of Maharashtra on the 13th November 2020.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,  
Dated the 1st December 2020.

EKNATH SHINDE,  
Minister for Urban Development.