



# महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष ८, अंक १०]

सोमवार, मार्च ७, २०२२/फाल्गुन १६, शके १९४३

[ पृष्ठ ५, किंमत : रुपये २७.००

असाधारण क्रमांक २५

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) Bill, 2022 (L. A. Bill No. III of 2022), introduced in the Maharashtra Legislative Assembly on the 7th March 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.

**L. A. BILL No. III OF 2022.**

*A BILL*

*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 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 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 ; and, therefore, promulgated the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022 on the 2nd February 2022 ;

Mah. XXVII of 1962.  
Mah. XLIV of 1975.  
Mah. Ord. I of 2022.

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

## CHAPTER I

### PRELIMINARY.

Short title and commencement.

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

(2) It shall be deemed to have come into force on the 2nd February 2022.

## 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,—

III of 1888.

(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;

(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.”

## CHAPTER V

### MISCELLANEOUS.

Mah. Ord. I of 2022. 5. (1) The Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022, is hereby repealed.

Repeal of Mah. Ord. I of 2022 and saving.

(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, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, 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 relevant Acts, as amended by this Act.

III of 1888. Mah. XXVII of 1962. Mah. XLIV of 1975.

## STATEMENT OF OBJECTS AND REASONS

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 the 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 was, 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 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, 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, 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), was promulgated by the Governor of Maharashtra on the 2nd February 2022.

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

Mumbai,

Dated the 2nd March 2022.

EKNATH SHINDE,

Minister for Urban Development.

## FINANCIAL MEMORANDUM

Clauses 2, 3 and 4 of the Bill proposes 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. Thus there is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.