

**MAHARASHTRA EDUCATION (CESS) TAX ON LANDS AND BUILDINGS  
(COLLECTION AND REFUND) RULES, 1962**

**G. N., R. D., No. EDC. 1062/86836-C, dated 30<sup>th</sup> October, 1962  
(M. G., Pt. IV-B, p. 3031)**

In exercise of the powers conferred by clauses (b), (c) and (f) of sub-section (2) of section 26 of the Maharashtra Education (Cess) Act, 1962 (Mah. XXVII of 1962), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely:-

**1. Short title.-** These rules may be called the Maharashtra Education <sup>1</sup>[and Employment Guarantee] (Cess) Tax on Lands and Buildings (Collection and Refund) Rules, 1962.

**2. Definitions.-** In these rules, unless the context otherwise requires,-

<sup>2</sup>[(a) "Act" means the Maharashtra Education and Employment Guarantee (Cess) Act, 1962.]

(b) "Section" means a section of the Act.

**3. Manner of collecting tax where no property tax is levied.-** If in any area within the limits of a municipality, no property tax is levied by such municipality, the tax on lands and buildings levied under clause (a) of section 4 <sup>3</sup>[and sub-clause (a) of section 6B] of the Act shall be collected by such municipality in the same manner in which it would have collected such property tax had such tax been levied by it.

**4. Time within which tax to be credited to Government.-** All sums collected by a municipality on account of the tax on lands and buildings during a calendar week shall be credited to the Government Treasury, or as the case may be, the Reserve Bank of India, Bombay, before the expiry of the following week:

<sup>4</sup>[Provided that, where a Government Treasury is situated at a distance of more than eight kilometers from the office of a municipality, and the Bank in which the municipality has account is situated at a lesser distance from such office the sums so collected during any month shall be credited to the Government Treasury before the 7<sup>th</sup> day of the month immediately following; and until sums are credited to the Government Treasury, they shall be credited to the account in the Bank with which the municipality has an account :

Provided further that, where the sum so collected exceeds during any week <sup>5</sup>[one thousand rupees], it shall be credited to the Government Treasury before the expiry of the week immediately following.]

1. Added by G. N. of 13.8.1985.

2. Sub., *ibid*.

3. Inserted by G. N. of 24.10.1989.

4. Added by G. N. of 3.7.1964.

5. Sub. For the words "two hundred rupees" by G. N. of 13.8.1985.

**5. Rate of rebate to be paid to municipality.-** In respect of the cost of collection of the tax on lands and buildings, a municipality shall be entitled to an amount of rebate calculated at the rate specified in column 2 of the Table below and payable in quarterly instalments:-

Municipality (1)	Rate (2)
1. Municipal Corporation of Greater Bombay	2 per cent. of the amount of tax on lands and buildings collected.
2. <sup>1</sup> [Other Municipal Corporations].	2 ¼ per cent. Of the amount of tax on lands and buildings collected.
3. Other municipalities with a population of 1 lakh and over according to 1961 census.	3 per cent. of the amount of tax on lands and buildings collected.
4. Rest of the municipalities.	3 ½ per cent. of the amount of tax on lands and buildings collected.

**6. Mode of payment of rebate to municipality.-** Subject to adjustments on the closing of the account for each year, the amount of rebate payable under the rule 5 shall be paid -

- (a) on submission of a bill in that behalf by the municipality to the collector, and
- (b) after Collector has certified that the amount of the tax in respect of which the rebate is claimed, has been actually credited to Government.

**7. Manner in which and conditions subject to which tax is to be remitted or refunded.-** The amount of refund or remission of the tax on any land and building payable under section 16 shall be such as bears to the total amount of the said tax levied in respect of such land or building, the same proportion as the amount of drawback, refund or remission of the property tax sanctioned or granted by the municipality or the cantonment concerned, bears to the total amount of property tax levied in respect of such land or building.

**8. Monthly Return.-** Every municipality shall submit to the Collector <sup>2</sup>[a monthly return showing the progress of collection of tax on lands and buildings] in the Form appended hereto before the 15<sup>th</sup> day of the month following the month to which such return relates. A copy of such return shall also be sent to the Commissioner of the Division in which the municipality is situated and to the Pay and Accounts Officer in Greater Bombay, and elsewhere to the Accountant General, Maharashtra.

1. Sub. by G. N. of 27.6.1967.
2. Sub. by G. N. of 3.7.1964.

**FORM**  
(See rule 8)

**Monthly return showing the progress of collection of tax on lands  
and buildings by municipality for the month ending .....**

On account of arrears

Arrears on 1 <sup>st</sup> April	Total collections from 1 <sup>st</sup> April upto the end of the previous month	Collections during the month	Total collections on account of arrears	Balance
(1)	(2)	(3)	(4)	(5)

On account of current year

Demand on account of current year	Collections on account of current demand upto the end of the previous month	Collections during the month	Total Collections	Balance
(6)	(7)	(8)	(9)	(10)

Amount credited to Government			
Amount credited to Government upto the end of the last month	Amount credited during the month	Dates and Chalan Nos. of payments into the Treasury or Reserve Bank	Total remittance into Treasury or Reserve Bank from 1 <sup>st</sup> April
(11)	(12)	(13)	(14)

Refund made out of collection		
Refunds made during the month under report	Total refunds from 1 <sup>st</sup> April upto the end of the month	Remarks
(15)	(16)	(17)

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