

BASIS OF CALCULATION OF PROPERTY TAX

1. Calculation of Property Tax under Section 73 (a) of Cantonments Act 2006

Annual Rental Value (ARV) = Cost of Construction + Cost of Land / 20

- **Cost of construction:** Either provided by assees or the minimum rates of construction X built-up area (minimum rates of construction is taken from Divisional Commissioner (Revenue) Govt. NCT of Delhi).
- **Cost of land** = Area x (S.T.R. x 40)

2. Calculation of Property Tax under Section 73 (b) of Cantonments Act 2006

- Actual Rent fetched annually from the land/building.
- If, building or land is not let out, then the fair letting value will be fixed for a sum which is reasonably expected to be fetched annually.
- If, the land or building, is let out on a lesser value, then the fair letting value will be fixed for a sum which is reasonably expected to be fetched annually.

*** The rate of property tax will be levied as per SRO attached below.**



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इस भाग में विनियमन पृष्ठ सहायी की जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate Part is given to this Part in order that it may be filed as a separate compilation.

The 18th December 1979

SRO 257 A.—WHEREAS draft of a public notice of certain draft proposals relating to the imposition of house tax in the Cantonment Delhi, was published with the Delhi Cantonment Board's public notice No. DC B/26/Revn/House Tax dated the

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18th January, 1979 pursuant to section 61 read with section 60 of the Cantonments Act, 1924 (2 of 1924), inviting objections and suggestions till the 2nd March, 1979.

And whereas the said notice was put on the Notice Board of the Delhi Cantonment on 31st January, 1979;

And whereas all the objections and suggestions received from the public on the said draft have been duly considered by the Cantonment Board, Delhi;

Now, therefore, in exercise of the powers conferred by section 60 of the said Act, and in sequestration of the notification No. SRO 257, dated 22nd July, 1960, the Cantonment Board, Delhi, with the previous sanction of the Central Government hereby imposes house tax within the limits of Delhi Cantonment at the rates specified below :—

Rateable value of Lands & Buildings & Rate of House Tax

- (a) Upto Rs. 1,000—Rs. 10%.
- Over Rs. 1,000 to 2,000—100+11% of the amount by which the rateable value exceeds Rs. 1,000/-
- Over Rs. 2,000 to 5,000—215+12% of the amount by which the rateable value exceeds Rs. 2,000/-
- Over Rs. 5,000 to 10,000—590+15% of the amount by which the rateable value exceeds Rs. 5,000/-
- Over Rs. 10,000 to 15,000—1340+18% of the amount by which the rateable value exceeds Rs. 10,000/-
- Over Rs. 15,000 to 20,000—2240+20% of the amount by which the rateable value exceeds Rs. 15,000/-
- Over Rs. 20,000—3240+25% of the amount by which the rateable value exceeds Rs. 20,000/-

(b) Within the urban areas, lands and buildings or portions thereof occupied by or used for purposes of cinema houses, residential hotel, restaurants, eating houses including snack bars, all types of guest houses, nursing homes, vocational schools, other teaching institutions run on commercial lines, manufacture of textiles rayon, silk and woolen fabrics or any manmade fibre (excluding where the fibre or the material used is wholly khadi), manufacture of chemicals and dye-stuffs including insecticides, and disinfectants, manufacture of cement pipes and sheets, manufacture of tyres or retreading thereof, body building on chassis of motor buses including all 3 wheeler motor vehicle and trucks all autorepair or reconditioning work-shops steel re-rolling or metal rolling mills, flour mills of all descriptions, cold storage ice factory, aerated water factory, railway wagon building factory or factories engaged in reconditioning of railway wagons, pottery, installation of petroleum, diesel oil or other lubricants, including storage and tanks, storage and banking business including godowns, stock exchanges and electricity generation and distribution or where any other business or manufacturing activity is carried on including journalistic or printing establishments or shops of all descriptions, and trades or operations connected with trades specified in Part I of Eleventh Schedule to the Delhi Municipal Corporation Act, 1957 (66 of 1957), or all office premises (excluding the consulting rooms of the Registered Medical Practitioners and practising lawyers which form part of their residential premises) higher rate of house tax be levied as under—

- Upto Rs. 2,000—15%
- Over Rs. 2,000 to 10,000—Rs. 300+18% of the amount by which the rateable value exceeds Rs. 2,000/-
- Over Rs. 10,000 to 15,000—Rs. 1740+20% of the amount by which the rateable value exceeds Rs. 10,000/-
- Over Rs. 15,000 to 20,000—Rs. 2740+23% of the amount by which the rateable value exceeds Rs. 15,000/-
- Over Rs. 20,000 to 30,000—Rs. 3890+27% of the amount by which the rateable value exceeds Rs. 20,000/-
- Over Rs. 30,000—Rs. 6590+30% of the amount by which the rateable value exceeds Rs. 30,000/-

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Sd/- ILLEGIBLE
Cantonment Executive Officer