

General Revision of House Tax by the Village Panchayats for the quinquennial period commencing from 01.04.2017 to 31.03.2022 – Unit Rates of Annual Rental Value of different classes of buildings / houses – Fixed – Orders – Issued.

LOCAL ADMINISTRATION SECRETARIAT

G. O. Ms. No. 34 /LAS/2017

Puducherry, dt: 09-03-2017

ORDER

READ: G. O. Ms. No. 14/LAS/2012 - 13, dated 27.08.2012
of the Local Administration Secretariat, Puducherry.

The validity of assessment of House Tax for the current quinquennial period, 2012-2017 expires on 31.03.2017.

2. Now, the Government hereby directs Commissioners of all the Commune Panchayats to undertake general revision of house tax for the quinquennial period commencing from 01.04.2017 to 31.03.2022.

3. Rule 6 (1) of the Puducherry Village and Commune Panchayats (House Tax) Rules, 1978 lays down that house tax shall be levied on the basis of annual value of houses/ buildings. Sub-rule (1) of rule 5 of the Puducherry Village and Commune Panchayats (Assessment of Annual Rental Value of Buildings/ Houses) Rules, 2000 lays down that the rates of annual rental value per square feet shall be fixed by the Commune Panchayat or Village Panchayat with the prior approval of the Government having regard to the location, use and type of construction of the buildings/ houses. Sub-rule (3) of rule 5 also states that rental value per square feet of the plinth area for different classes of buildings shall be published from time to time by the Commune Panchayat or Village Panchayat with the prior approval of the Government.

4. The Government, therefore, hereby further directs that the existing rental value for the assessment of house tax, as notified in the G. O. read above, shall be increased by a uniform rate of 15% for residential buildings, 25% for Commercial/ Industrial buildings and 20% for other structures, which will be effective for the quinquennial period commencing from 01-04-2017 to 31-03-2022. Accordingly, a new Matrix showing the rates of annual rental value per square feet is given in the Annexure to this order, for adoption.

5. The concession of 50% reduction in the annual rental value of owner occupied residential buildings, as hitherto allowed, is hereby withdrawn.

// BY ORDER //


(K. SARANGABANI)

UNDER SECRETARY TO GOVERNMENT (LA)

To

The Director,
Stationery and
Printing,
Puducherry.

With a request to publish this G.O. in the next issue of the Extra-ordinary Gazette and to supply 100 copies thereof to this Secretariat.

Copy to:-

1. The Director, Local Administration Department, Puducherry.
2. The Deputy Director (Municipal Administration) / Deputy Director (Rural Development), Local Administration Department, Puducherry.
3. The Deputy Director (Local Administration), L.A.D., Karaikal.
4. The Examiner, Local Fund Accounts, Puducherry
5. The Deputy Director of Accounts & Treasuries, Karaikal / Mahe / Yanam.
6. The Commissioners of all the Commune Panchayats (Through the Authorized Officer concerned). *Mannadiset C.P.N*
7. The Central Records Branch, Chief Secretariat, Puducherry.
8. G.O. file / Spare.

ANNEXURE

(G.O.Ms.No. 34/LAS/2017, dt: 09-03-2017)

MATRIX SHOWING ANNUAL RENTAL VALUE OF BUILDINGS IN PANCHAYAT AREAS
FOR THE QUINQUENNIAL PERIOD 2017-2022

(In Rupees per sq. ft)

Type of Construction	Buildings on the Main Road			Buildings on the Secondary Main Road			Buildings on other Roads		
	Residential	Commercial and industrial	All others including services, not connected with any trade of manufacturing	Residential	Commercial and industrial	All others including services, not connected with any trade of manufacturing	Residential	Commercial and industrial	All others including services, not connected with any trade of manufacturing
Pucca Building with RCC/ Madras Terraced Roof	8.92	31.64	19.44	5.96	21.10	12.96	2.98	10.55	6.48
Pucca Buildings with Asbestos Roof or Corrugated Sheets Roof or Mangalore Tiled Roof or Country Tiled Roof	5.96	21.10	12.96	3.97	14.08	3.64	1.99	7.04	4.32
Other Buildings which do not fall under the above mentioned two categories	2.98	10.55	6.48	1.99	7.04	4.32	0.99	3.51	2.16

Note: In the case of Tenant occupied buildings for any purpose in every category, Annual Rental Value shall be increased by 10% as required under proviso to rule 5 (1) of the Puducherry Village and Commune Panchayats (Assessment of Annual Rental Value of Buildings/ Houses) Rules, 2000


(K. SARANGAPANI)

UNDER SECRETARY TO GOVERNMENT(LA)