

The Rajasthan Lands and Buildings Tax Act, 1964

Act No. 18 of 1994

RJ529

[Received the assent of the Governor on the 15th day of May, 1964.]

An Act to provide for the levy of a tax on [land and buildings] in urban areas of the State of Rajasthan.

Be it enacted by the Rajasthan State Legislature in the Fifteenth Year of the Republic of India as follows :-

CHAPTER-I

Preliminary

- 1. Short title, extent and commencement.** - (1) This Act may be called the Rajasthan [Lands and Buildings Tax]¹ Act, 1964.
(2) It extends to the Whole of the State of Rajasthan.
(3) It shall come into force on the 1st day of April, 1964.
- 2. Definitions.** - In this Act, unless there is anything repugnant in the subject or context-
 - (1) "assessee" means the owner of the [land or building] in respect of which the tax is payable, and on his death, his legal representative;
 - (2) ²"Assessing authority" means and Assistant Director of Land and Building Tax Having jurisdiction over the urban area or part thereof in which the land or building liable to tax under this Act is situate or any person authorised by the State Government to make assessment of the tax in respect of lands and buildings in any urban area or part there of;
 - (3) ³"building" includes a house, out-house, stable, shed, and other enclosures or structures or part thereof, whether of masonry, bricks; wood, mud, metal or any other material whatsoever, for whatever purpose used but does not include-
 - (a) a tent or other such portable structure;
 - (b) a dwelling house erected on a holding as defined in the Rajasthan Tenancy Act, 1955 (Rajasthan Act 3 of 1955) by the tenant for his own occupation or a cattle-shed or a store house or any other construction for agricultural purposes erected or set up by him on his holding: provided the area covered thereby does not exceed the limit prescribed for purposes of the proviso to sub-section (1) of section 66 or the second proviso to section 67 of the said Act;]
 - (4) "Collector" shall have the meanings assigned to it in the Rajasthan Tenancy Act, 1955 (Rajasthan Act 3 of 1955);
 - ⁴(4-a) "Cantonment" means an area declared, or which may hereafter be declared, to be a Cantonment under section 3 of the Cantonment Act, 1924 (Central Act II of 1924);
 - (4b) "Director" means the Director of Lands and Buildings Tax appointed under sub-section (1) of section 6-A;
 - (4c) "Divisional Commissioner" means a Commissioner of Additional Commissioner

¹ Substituted by section 2 of Rajasthan ACT no.15 of 1973, published in the Rajasthan Gazette, part IV-A extra ordinary, dated 1-4 -73.

² Substituted by SC 3(a) ibid dated 1-4-73.

³ Substituted by SC 3(b) ibid

⁴ Inserted by section 3(c) of Rajasthan Act no 15 of 1973, published in the Rajasthan Gazette, part IV-A extra ordinary, dated 1-4-1973.

appointed under section 17 of the Rajasthan Land Revenue, 1956 (No. 15 of 1956);

- (5) ⁵"land" means land which is, or is capable of being, used as a building site, and includes garden or ground appurtenant to a building, but does not include a holding as defined in the Rajasthan Tenancy Act, 1955 (Rajasthan Act 3 of 1955), provided the improvement referred to in sub-clause (a) of clause (19) of section 5 of the said Act over such holding does not exceed such area as has been prescribed for purposes of the second proviso to sub-section (1) of section 66 or the second proviso to section 67 of the said Act;
- (6) "legal representative" shall have the meaning assigned to it in the Code of Civil Procedure, 1908 (Central Act V of 1908);
- ⁶(6a) "Municipality" means any local area which is at the commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973, a Municipality, and any area which may hereafter be constituted a Municipality, under section 4 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959);
- (7) ⁷"urban area" means a Municipality or Cantonment, as the case may be;
- (8) "occupier" means the person in actual occupation or use of the [⁸land or building] or a portion thereof, in respect of which the tax is payable, and includes-
 - (a) the owner in occupation;
 - (b) the tenant who for the time being is paying or is liable to pay rent in respect thereof to the owner;
 - (c) the rent-free tenant or licensee thereof; and
 - (d) the person who is liable to pay to the owner damages for unauthorised use and occupation thereof;
- [(9) X X X]
- (10) "owner" in respect of any [⁹land or building] or portion thereof, includes the person, who for the time being receives, or who would be entitled to receive, the rent thereof, if the same were let, and includes-
 - (a) an agent or trustee who receives such rent on account of the owner;
 - (b) an agent or trustee who receives the rent of, or is entrusted with the management of, any [land or building] devoted to religious or charitable purpose;
 - (c) a receiver, sequestrator or manager appointed by any court, competent jurisdiction to have the charge, or to exercise the rights of the owner, of the [land or building] or portion thereof; and
 - (d) the mortgagees in possession thereof;

Provided that in the case of [land or building] owned by the State Government, the lessee or grantee thereof from the State Government shall, for the purposes of this Act, be deemed to be the owner of the [land or building] as the case may be:

Provided further that in the case of [land or building] held on lease for a term not less than [twenty years]¹⁰, the lessee shall, for the purposes of this Act, be deemed to be the owner of such [land or building];

- (11) "prescribed" means prescribed by the rules made under this Act;
- (12) "State Government" means the Government of the State of Rajasthan;

⁵ Substituted by Section 3(d) ibid

⁶ Inserted vide SC3(e) of raj. Act No. 15 of 1973.

⁷ Substituted vide sc 3(f) of the rajasthan Amendment ACT No 15 of 1973 w.e.f 1-4-73.

⁸ omitted vide sec.3(g) Ibid.

⁹ substituted by section 2 of rajasthan Act no. 15 of 1973, published in the rajasthan Gazettee, part IV-A extra ordinary, dated 1-4-73.

¹⁰ rajasthan land & building tax amendment act 1998 published in rajasthan Gazettee extra ordinary Gazettee dated 31 july, 1998. word thirty years substituted by "twenty years"

(13) "tax" means tax payable under this Act;

(14) "Year" means a financial year.

CHAPTER-II

- 3. ¹¹Levy of lands and buildings Tax.** - (1) There shall be levied and collected with effect on and from 1st April, 1973, for each year a tax on lands and buildings situate in an urban area (hereinafter referred to as Lands and Buildings Tax), from the owner of such lands and buildings, at such rate not exceeding 2% of the market value thereof as the State Government may, by notification in the Official Gazette declare in this behalf:

Provided that the State Government may fix graduated rates of tax on different slabs of market values of urban lands and buildings:

Provided further that until a notification declaring rate of tax is issued under this sub-section, the rate of tax on lands and buildings shall be as follows:-]

On the first Rs. 1,00,000/- of the market Nil
value of the land and building.

On the next Rs. 2,00,000/- of the market $\frac{1}{2}\%$
value of the land and building.

On the next Rs. 7,00,000/- of the market 1%
value of the land and building.

On the balance of the market value of the $1\frac{1}{2}\%$
land and building in excess of Rs.
10,00,000/-

Provided further that with effect on and from [the date of commencement of the Rajasthan Lands and Buildings Tax (Amendment) Act, 1995 (Act No. 14 of 1995)] no tax shall be levied and collected on lands and buildings situate in an urban area having a population of less than [one and a half lakh] according to the latest census figures:]

Provided further that if any area is declared a cantonment, or is constituted a Municipality, after the commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973, the tax on lands and buildings situate in such area shall be levied and collected with effect from the commencement of the year following the year during which the area is declared a cantonment or is constituted a Municipality.

[x x x]

(1-A¹²) For removal of doubt it is declared that the tax shall be levied on land or building or both separately as units.]

(1-B¹³) (a) An Assessee may pay one-time-tax in lieu of the tax payable for each year undersub-section (1):

[x x x]

(b) The one-time-tax shall be the amount of tax arrived at after multiplying the amount of yearly tax, assessed and levied under the provisions of this Act, by the calculation factor, not exceeding ten, to be notified by the State Government in the Official Gazette, from time to time.

(c) Where any building, on which one-time-tax has been paid, is so rebuilt or enlarged as to make the assessee liable to pay an enhanced or additional amount of tax under this Act, the assessee shall, subject to the other provisions of this Act, be liable to pay the amount of enhanced or additional yearly tax or one-time-tax.

[xxx]

(2) The tax shall be in addition to any other tax for the time being payable in respect of the land and building or portion thereof under any other law for the time being in force.

Explanation deleted by Rajasthan 7 of 1992 [1.4.1992.

- 4. Determination of market value.** - For purposes of this Act, the market value of any land or building or both shall be estimated to be the price which, in the opinion of the Assessing Authority, such land or building or both have fetched, if sold in the open market on the date of the

¹¹ substituted w.e.f 1-4-1973 vide section 2 of rajasthan act no. 15 of 1973 published in rajasthan gazettee part IV-A extra ordinary dated 1-4-1973.

¹² inserted vide section 2(b) Act no 18/73 dated 12.11.73

¹³ inserted vide s.3 of the rajasthan ordinance - 1988 published in raj. Gaz.Eo- part 4(kha) dated 21.12.88- replaced by Act no.6 of 1989.

commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973.]

[5. x x x]

6. Exemption. - Nothing in this Act shall apply to-

- (a) any ¹⁴[land or building or portion thereof] owned or administered by the State Government, the Central Government or a local authority;
- (b) any [land or building or portion thereof] set apart for public worship and is actually so used;
- [(c) ¹⁵hospitals primarily maintained by the State Government, any local authority or such other authority specified by the State Government in this behalf and land appurtenant to such hospitals;]
- (d) any [land or building or portion thereof] solely used for purposes connected with the disposal of the dead;
- (e) ¹⁶lands or buildings used for any common purpose of the community;
- (f) ¹⁷[land or building or portion thereof] used for public purposes:

Provided that no rent is charged for, or no remuneration is derived from, such user;

- (g) any land or building or portion thereof owned, and solely used by an educational institution imparting education upto VIIIth Standard and that only for purposes of education, which includes housing of students and offices of the institution, and any land or building used for public parks, public libraries, public museums or used as play ground attached to schools].
- (h) such ¹⁸[land or building or portion thereof] owned by any school, college or university, as the State Government may, by notification, specify;
- (i) ¹⁹land or building or portion thereof] used-
 - (i) for charitable purposes of sheltering destitute persons of animals;
 - (ii) for orphanages, homes and schools for the deaf and dumb and for the infirm and deceased;
 - (iii) for asylum for the aged and for fallen women;
 - (iv) for such other philanthropic institutions as the State Government may by notification, specify;
- (j) ²⁰ancient and historical monuments and archaeological sites and remains;[(k) ²¹ x x x]
- (l) ²²land or buildings incapable of yielding rent or profit.

²³[CHAPTER-II-A] *Taxing Authorities*

6A. Taxing authorities. - (1) For carrying out the purposes of this Act, the State Government shall appoint a Director of Lands and Buildings Tax and may appoint such number of Deputy Directors of Lands and Buildings Tax, Assistant Directors of Lands and Buildings Tax, Lands and Buildings Tax Officers and such other officer with appropriate designations as it may consider necessary.

¹⁴ substituted for the original word 'urban land', by cl.(a) of section 7 of the rajasthan amendment act no 15 of 1973 w.e.f 1.4.73.

¹⁵ substituted by section 7(b) ibid.

¹⁶ substituted by section 7(c) ibid.

¹⁷ substituted by section 7(d) ibid.

¹⁸ substituted by section 7(a) ibid.

¹⁹ substituted w.e.f 1-4-1973 vide section 5 of raj. act no. 15 of 1973 pub. in the raj.Gaz.part IV-A, extraordinary, date 1-4-1973

²⁰ substituted vide section 7(f) ibid. (act no. 15 of 1973)

²¹ omitted vide section 7(g) ibid. (act no. 15 of 1973)

²² substituted vide section 7(a) ibid. (act no. 15 of 1973)

²³ inserted vide section 8- ibid. (act no. 15 of 1973)

- (2) The Director shall have jurisdiction over the whole of the State and the other officers shall have jurisdiction, subject to any rules made in this behalf, over the whole of the State or over one or more urban areas or over any part of any urban area in the State as the State Government may, by notification in the Official Gazette, specify.
- (3) The Director and the other officers shall exercise such powers and perform such duties as may be conferred or imposed by or under this Act.
- (4) The Director may, subject to the rules made under the proviso to Article 309 of the Constitution, and the orders of the State Government, regulating the conditions of service, appoint such number of Inspectors and other persons with appropriate designations as the State Government may sanction, and such Inspectors and other persons shall exercise such powers and perform such duties as the Director may, subject to any rules made in this behalf, specify.
- (5) The State Government may, by notification, empower any officer of the State Government (including any officer of any local authority) to exercise such powers, discharge such duties and perform such functions under this Act in respect of such class of persons or class of lands and buildings or such areas as may be specified in the notification.

²⁴[CHAPTER-III] **Assessment**

7. Owner of land or building liable to submit return. - (1) lively owner of land or building or both liable to pay tax shall, within a period of ninety days from the date of commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973, furnish to the assessing authority a return for the first year in respect of lands and buildings in the urban area containing the following particulars, namely:-

- (a) name and address of the owner of the land and building;
- (b) the extent of the land or building or both;
- (c) the name of the mohalla or ward and of the street, survey number and sub-division number of the urban land or building and other particulars thereof;
- (d) the amount which in the opinion of the owner is the market value of the land or building or both; and
- (e) the amount of land and building tax payable for the year.

(2) Subject to the provisions of section 15-A, the tax due according to such return shall be payable in advance on or before the last day of June. Every return under sub-section (1) shall be accompanied by a treasury receipt or receipt of any bank authorised to receive money on behalf of the State Government showing of the full amount of tax due on the basis of the return in the State Government treasury or bank concerned:

Provided that the owner shall have the option of paying the tax in two equal instalments payable on or before the last day of June and December and in that case the return shall be accompanied by such treasury receipt or bank receipt evidencing payment of first instalment of tax due on the basis of the return.

8. Return by whom to be signed. - The return made under section 7 shall be signed and verified-

- (a) in the case of an individual, by himself: where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a Hindu Undivided Family, by the Manager and where the Manager is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
- (c) in the case of a company, by the principal officer thereof;
- (d) in the case of a firm, by any partner thereof not being a minor;

²⁴ substituted by section 9 of raj. act no 15 of 1973 published. in the raj.Gazette.part IV-A, extraordianry, date 1-4-1973

- (e) in the case of any other association, by any member of the association or the principal officer thereof; and
 - (f) in the case of any other person, by that person or by some person competent to set on his behalf.
- 9. Collection of information.** - If any owner of land or building fails to furnish the return under section 7, the assessing authority may obtain the necessary information in respect of the particulars specified in section 7 either by himself or through such agency as he thinks fit.
- 10. Assessment of market value by assessing authority.** - (1) Where a return is furnished under section 7, the assessing authority shall examine the return and make such enquiry as he deems fit. If the assessing authority is satisfied that the particulars mentioned therein are correct and complete he shall, by order in writing, assess the market value of the land or building and determine the amount of tax payable in respect of such land or building.
- (2)(a) Where on examination of the return and after the enquiry the assessing authority is not satisfied that the particulars mentioned therein are correct and complete he shall serve a notice on the owner either to attend in person or through an authorised agent on a date and place to be specified in the notice or to produce or cause to be produced on that date any evidence on which the owner may rely in support of his return.
 - (b) The Assessing Authority after hearing such evidence as the owner may produce in pursuance of the notice under clause (a) and such other evidence as the Assessing Authority may require on any specified points shall, by order in writing, assess the market value of the land or building and determine the amount of tax payable in respect thereof.
 - (c) Where the owner has failed to attend or to produce evidence in pursuance of the notice under clause (a) the Assessing Authority shall, after such enquiry as it deems proper, by order in writing, assess the market value of the land or building and determine the amount of tax payable in respect thereof.
 - (d)(i) Whenever a return is filed by the assessee under the self assessment scheme in the prescribed proforma, the Assessing Authority shall check the return only with respect to the basic rates and shall pass the assessment order according to the return; and
 - (ii) Whenever a return is filed by the assessee along with the report of registered valuer of the department, the assessment order shall be issued by the Assessing Authority on the basis of valuation report of the registered valuer.
- 11. Procedure in case where no return is filed.** - (1) Where the owner of land or building has failed to furnish the return under section 7 and the Assessing Authority has obtained the necessary information under section 9 or 22,²⁵ he shall serve a notice, along with valuation report,] on the owner in respect of land or building specifying therein:-
- (a) the extent of the land or building;
 - (b) the amount which, in the opinion of the Assessing Authority is the correct market value of the land or building, and direct him either to attend in person or by an authorised agent on a date and place to be specified in the notice or to produce or cause to be produced on that date any evidence on which the owner may rely.
- (2) After hearing such evidence, as the owner may produce and such other evidence as the Assessing Authority may require on any specified points, the Assessing Authority shall, by order in writing, assess the market value of the land or building or both, as the case may be, and determine the amount of tax payable in respect thereof.
 - (3) Where the owner has failed to attend or to produce evidence in pursuance of the notice under sub-section (1), the Assessing Authority shall, on the basis of the information obtained by him under section 9, by order in writing, assess the market value of the land or building and determine the amount of tax payable in respect thereof.
- 12. Copy of the order to be sent to the assessee, Director and prescribed officer.** - A

²⁵ sub: by raj. Finance act no. 18 of 1998 w.e.f 31.7.98 the word, 22 and alongwith valuation report inserted.

copy of the order passed under section 10 or 11 shall be served on the owner in such manner as may be prescribed and a copy of the said order shall also be sent to the Director and the prescribed officer.

13. Commencement of liability in certain cases. - (1) If and land or building-

- (a) ceases to enjoy the character on account of which it was entitled to exemption under section 6 or 21, or
- (b) is acquired, by transfer or otherwise, or any building is built, rebuilt or enlarged.

during any year, after the commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973, the owner, if not already liable to pay tax, shall, subject to the other provisions of this Act, be liable to pay tax from the year following the year during which the land or building ceases to enjoy the character on account of which it was entitled to exemption or is acquired or during which any building, re-building or enlargement is completed or such building or enlarged portion is occupied, whichever is earlier.

²⁶**Explanation.** - The expression "acquired by transfer or otherwise" used in clause (b) of this sub-clause shall not include acquisition by inheritance.

- (2) Such owner shall, within ninety days of the commencement of the year in respect of which he first becomes liable to pay tax under sub-section (1), furnish, to the Assessing Authority a return in the prescribed form containing the prescribed particulars, in respect of lands and buildings in any urban area and shall pay tax according to the provisions of sub-section (2) of section 7 as if that section applied to him as it applies to an owner liable to pay tax on the date of the commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973.
- (3) Notwithstanding anything contained in section 4, the tax in respect of such lands and buildings shall be determined on the market value thereof as on the date of commencement of the year in respect of which he first becomes liable to pay tax.
- (4) The provisions of sections 8 to 12 (both inclusive) shall *mutatis mutandis* apply to returns filed under this section and to assessment of market value and determination of tax payable for such lands and buildings.
- (5) The tax determined under this section shall remain in force until a revision of tax is made under section 14.

14. Duration of tax determined under section 10 or 11. - (1) The amount of tax determined under section 10 or 11 with the modification, if any, made under section 15 or in any appeal under section 16 or revision under section 19, shall remain in force-

- (a) for a period of ²⁷[four years] from the date of commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973, or
- (b) for such further period not exceeding ²⁸[twenty years] as the Government may direct.

- (2) After the expiration of the period of [four years] referred to in clause (a) of sub-section (1) the Government may, and after the expiration of the further period referred to in clause 9b) of sub-section (1), the Government shall, direct revision of the tax.
- (3) All the provisions of this Act, shall as far as may be apply to the determination of the tax in pursuance of a direction under sub-section
- (2) as they apply to the determination of tax for the first time after the commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973.
- (4) For the purpose of revision of the tax under sub-sections (2) and (3)-
 - (a) the reference in section 4 and in clause 9a) of sub-section (1), to "the date of commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973," shall be construed as a reference to the 1st day of April, of the year in which the direction under the said sub-section is issued; and
 - (b) the period of ninety days referred to in section 7 shall be computed from the date on which such direction is issued.
- (5) Any direction for revision issued under sub-section (2) shall have effect prospectively and shall have no effect on past cases, where returns have been filed or in

²⁶ Explanation in sub sc(1) of sc 13 of principal act, added at the end. published in official Gazette 17 may, 1995.

²⁷ four year substituted by three years vide finance act no. 11/2000 dated 10.05.2000

²⁸ by amendment act no. 7/1992 (expression " fifteen years" subsituted by word "twenty years".

which the proceedings of assessment, amendment of assessment, appeal or revision under the provisions of this Act are pending on the date of coming into force of the direction issued under sub-section (2) and the proceedings of assessment, amendment in assessment, appeal or revision in such cases shall be continued, finalized, disposed of, ordered or determined in accordance with the provisions of this Act as in force before the date of enforcement of the revision of tax under sub-section (2) and for removal of doubts it is clarified that with effect from the date of enforcement of the direction issued under sub-section (2), the revision of tax under sub-section (2) shall also have effect on aforesaid cases prospectively.]

15. ²⁹Amendment of assessment order. - Notwithstanding anything in sections 10, 11 and 13, the Assessing Authority may, at any time, subject to such conditions as may be prescribed, amend the order of assessment of market value and determination of tax in respect of any land or building where it appears that it is necessary so to do in order to bring it in accord with the existing circumstances and in particular may amend or correct the order as appears to it to be necessary by reason of-

(a) the rate of tax having been altered under the provisions of this Act: or

[(b) any change having taken place in the ownership of the land or building except by way of inheritance; or³⁰]

(c) the land or building having become or ceased to be liable to tax; or

(d) any building having been substantially damaged or destroyed or any building having been built, rebuilt or enlarged;

the order so amended or corrected shall, subject to any order in appeal or revision, be effective from the commencement of the year following the year during which any of the events mentioned in clauses (a) to (c) take place and in case of clause (d), from the commencement of the year following the year during which such building re-building or enlargement is completed or such building or enlarged portion is occupied, whichever is earlier and in other cases, from such date as the Assessing Authority may direct:

Provided that no order under this section shall be made unless the owner of the land or building has been afforded a reasonable opportunity of being heard and of producing evidence.

15A. Realisation of tax and penalty. - (1) After the assessment of the market value and determination of the amount of tax under sections 10, 11, 13, 15 or 15-B, the prescribed officer shall cause a notice of demand to be served on the assessee. Such notice shall specify the amount of tax payable by the assessee and shall contain such other particulars as may be prescribed.

(2) The notice referred to in sub-section (1) shall call upon the assessee to pay the tax specified therein within such time and subject to such conditions in such instalments as may be prescribed.

(3) In default of the payment of tax payable under sub-section (2) or of penalty under section 16-A or 17, the amount of tax or penalty [³¹including interest under section 17-A] shall be recoverable as an arrear of land revenue.

(4) In respect of the tax payable for each year a separate notice of demand shall be served on the assessee.

(5) If no assessment has been made under section 10, 11 or 13 the owner shall continue to pay the amount of tax due according to the return under section 7 or 13 for every year in advance on or before the last day of June or at his option, in two equal instalments payable on or before the last day of June and December until assessment is made.

15B. Land and Building Tax escaping assessment. - If the Assessing Authority has reason to believe that for any reason any land or building has escaped assessment or has been wrongly or incorrectly assessed [or if the use of land or building is changed³² he may within such period and after following such procedure as may be prescribed,

²⁹ substituted by sec 9 of raj. LBT (amendment) act, 1973(Act No. 15/73)

³⁰ in section 15 of principal Act of the existing clause (b) shall be substituted LBT Amendment Act 14/95. published in Gazette on may 17, 1995

³¹ inserted by sec.2 of raj. act no. 19 of 1982, pub. in raj. Gaz. part IV extraordinary dated 30.9.1982.

³² in section 15b of the principal act after the expression " wrongly or incorrectly" or "if the use of land or building in changed" has been inserted vide amendment Act, 1995 published in state Gazette 17 may 1995

proceed to assess or re-assess such land or building and the provisions of this Act shall as far as may be apply to such assessment or re-assessment.

15C. Tax to be first charge on land or building. - Tax shall, notwithstanding anything contained in any other law for the time being in force, or any custom, usage or contract or decree or order of a court or other authority, be a first charge upon the land or building.

15D. Recovery of tax from occupier in certain cases. - (1) Where the owner of any land or building is himself not the occupier thereof and is in default of payment of the tax, such tax may be recovered in the manner prescribed from the occupier out of the rent or other sum which has or may fall due to the owner in respect of such land or building.

(2) Any occupier who has paid the tax under sub-section (1) shall be entitled to deduct the amount so paid from the amount of rent or any other sum payable from time to time to the owner.

15E. Obligation of transferor and transferee to give notice of transfer. - (1) Whenever the title of any person primarily liable to payment of tax on any land or building or both is transferred, the person whose title is transferred shall within ninety days after the execution of the instrument of transfer or after its registered or after the transfer is effected, if no instrument be executed, give notice of such transfer to the Assessing Authority.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased is transferred as heir or otherwise, shall give notice of such transfer to the Assessing Authority within ninety days from the death of the deceased.

(3) The notice to be given under this section shall be in such form as may be prescribed, and the transferee or the person to whom the title passes, as the case may be, shall, if so required, be bound to produce before the Assessing Authority any document evidencing such transfer or succession.

(4) Every person who makes transfer as aforesaid, without giving such notice to the Assessing Authority shall, in addition to any other liability which he may incur through such neglect, continue to be liable for the: payment of the tax assessed on the land or building or both transferred, until he gives notice or until the transfer shall have been recorded in the register maintained by the Assessing Authority but nothing in this section shall be held to affect the liability of the transferee for the payment of the said tax.

15F. Obligation of the owner to give notice in certain circumstances. - When any building is build, re-built or enlarged, the owner shall, within ninety days from the date of completion of such building, re-building or enlargement, or from the date of occupation of such building, whichever date may be earlier, give notice thereof to the Assessing Authority in such manner, and containing such particulars, as may be prescribed.

CHAPTER-IV

Appeals and revisions

16. Appeals. - (1) Any person aggrieved by an order under sections 10, 11, [³³13, 15, 15B or 22-A³⁴] may at any time before the expiry of [sixty days]³⁵ from the date of the order, prefer an appeal to the Collector of the District, where the [land or building]³⁶ in respect of which the order was passed, is situate, or to such other authority³⁷ as the State Government, may by notification in the Official Gazette, appoint in this behalf:

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of payment of [whole of the tax assessed] and payable by the person preferring the appeal.

(2) The Appellate Authority may admit an appeal after the expiry of the period referred to in sub-section (1), if he is satisfied that there was sufficient cause for not preferring the

³³ substituted by section 2 of raj act no. 15 of 1973 published in raj. Gazette part-IV A Extra ordinary dated 1-4-1973

³⁴ section 22A is appealable u/s 16 w.e.f 17.5.1995

³⁵ word "thirty days" substituted by "sixty days" vide act no 7/92 dated 1.4.1992

³⁶ as per sub sec 10(a), section 2 of raj. act no. 15/73 w.e.f 1-4-73

³⁷ vide notification no. F 14(21) FD/Gr.IV/94 dated 21.12.90 director LBT appointed appellate authority.

- appeal within that period.
- (3) Every appeal under this section shall be presented and verified in the manner prescribed.
- (4) ³⁸The following shall have the right to be heard at the hearing of the appeal-
- (a) the appellant, either in person or by authorised agent.
 - (b) the officer or authority against whose order the appeal has been preferred, either in person or by a representative.
- (5) The appellate authority may, before disposing of any appeal, make such further enquiry and report the result of the same to the appellate authority and in disposing of the appeal the appellate authority may confirm, reduce, enhance or annul the assessment or set aside the assessment and direct the assessing authority to pass a fresh order after such further enquiry as may be directed.
- (6) If the amount of assessment is reduced by the appellate authority under sub-section (5), he shall order the excess amount of tax, if realised, to be refunded.]
- 16A. ³⁹Penalty.** - (1) If any person liable to pay tax under this Act-
- (a) without reasonable cause, fails to furnish a return within the time allowed by section 7 or 13, or
 - (b) without reasonable cause, fails to pay tax due in accordance with the return or any instalment thereof, within the time allowed therefor, under section 7 or sub-section (5) of section 15-A, or
 - (c) has shown any amount of tax in the return, which falls short of the amount of tax assessed and the amount of tax paid with or without return falls short of the tax assessed by more than 30% thereof, or
 - (d) makes false statement in the return under section 7 or 13, the assessing authority may direct that such person shall pay by way of penalty-
 - (i) in case of clause (a), in addition to the tax payable by him, a sum not exceeding five rupees for every day during which the default continues, subject, however, to a maximum half the amount of tax [due]⁴⁰;
 - (ii) in case of clause (b), in addition to the amount payable by him a sum not exceeding half the amount of tax or instalment due;
 - (iii) in case of clause (c), in addition to the tax payable by him a sum not exceeding half the amount of difference between the tax assessed and the tax paid; and
 - (iv) in case of clause (d), in addition to the tax payable by him a sum not exceeding one thousand rupees.
- (2) A notice of demand showing the amount of penalty imposed under sub-section (1) shall be served on the assessee in the manner prescribed.]

17. Penalty for default of payment of tax. - (1) When an assessee is in default in making payment of [⁴¹tax within the time allowed in the notice of demand] he shall pay, in addition to the amount of arrears of tax, an amount equal to five per cent of the said amount by way of penalty:

Provided that where an appeal against the order of assessment is pending, the assessee shall not be liable to pay the penalty, if the arrears of tax are paid during the pendency of that appeal or within thirty days of the decision thereof.

- (2) Where any person fails to-
- (a) give the notice required to be sent to the assessing authority under ⁴²[section 15-E 15-F], within the period provided therefor: or
 - (b) produce the record, document, account or particulars required to be produced before the assessing authority under ⁴³[section 22];

³⁸ inserted by section 11raj. act no. 15 / 73 dated 1-4-73

³⁹ substituted by 10(b) of raj act no. 15 of 1973

⁴⁰ Amount of tax due" inserted inplace amount of tax assessed vide LBT amendment act 14/95.

⁴¹ substituted by section 12(a) act no. 15 / 73

⁴² substituted by section 12(b)(i) of raj act no. 15 of 1973 published in raj. Gazette part-IV A Extra ordinary dated 1-4-1973

⁴³ inserted by section 12(b)(ii) ibid.

the assessing authority may, in his discretion, impose on him a sum, not exceeding rupees fifty, by way of penalty, which shall be recoverable from such person in addition to the tax, if any, due from him.

(3) A notice of demand showing the amount of penalty payable under sub-section (1) or imposed under sub-section (2) shall be served on the assessee in the manner prescribed.

17⁴⁴A. Interest on failure to pay tax or other sum payable. - (1) Where an assessee commits default in making the payment of any amount of tax leviable or payable or of any amount of tax interest or penalty assessed or determined or of any amount or demand otherwise payable, within the specified time under the provisions of this Act or the rules made or notifications issued thereunder, such assessee shall be liable to pay interest on such amount [at the rate of 15 % per annum] or part thereof, for the period starting from the day immediately succeeding the date specified for such payment and ending with the day on which such payment is made.

(2) Interest under sub-section (1) shall be calculated-

(a) at the time of assessment under any section or in continuation of such assessment; and

(b) on payment including adjustment of a demand in full].

18. Appeal against penalty. - An assessee objecting to the amount of penalty shown in the notice of demand under [sub-section (2) of section 16-A or]⁴⁵ sub-section (3) of section 17⁴⁶ [or] denying liability for such penalty, may, within [sixty days] of the receipt of the said notice, prefer an appeal to the appellate authority empowered to hear appeals under section 16 who shall, after affording opportunity of being heard to the appellant [as also the authority whose order is sought to be revised or their representatives], pass such orders on the appeal as it thinks fit, and shall send a copy of the order to the Assessing Authority and such authority as may be prescribed. The decision of the appellate authority shall be final.

19. ⁴⁷Revision. - [(1) A Divisional Commissioner [x x x] may, within his jurisdiction, on being moved by the Assessing Authority call for and examine the records of any proceedings under this Act and if he considers that any order is illegal or improper or erroneous he may pass such order as he may think fit:

Provided that an order declining to interfere shall not be deemed to be prejudicial to such person:

Provided that the Divisional Commissioner shall not revise an order against which an application for revision has not been made within three years of the passing of such order.]

(2) The [Divisional Commissioner] may on application for revision of an order by any person affected thereby, may, within six months of the date of the order, call for the record of the proceedings in which the order complained against was passed and after examining the record, subject to the provisions of this Act, pass such order not prejudicial to such person as [he] thinks fit:

Provided that an order declining to interfere shall not be deemed to be prejudicial to such person:

Provided further that no revision under this sub-section shall be entertained upon the application of such person-

(a) if he could have appealed under section 16 or 18 and no appeal has been filed by him, or

(b) if an appeal is pending before the appellate authority, or

(c) if the application relates to any notice issued under this section for the purpose of

⁴⁴ sec 17-A of the principal act 18/64 the above shall be substituted vide amendment act(14/95) above new section inserted.

expression at the rate of 15% per annum " shall be substituted by amendment 1998 vide rajasthan finance act 1998(1998-8) published in rajasthan gazette extraordinary dated july 31, 1998.

⁴⁵ substituted by sec. 13(a) of act 15/73

⁴⁶ substituted by sec. 13(b) of act 15/73

⁴⁷ substituted by sec 19 of act no. 13/87 w.e.f 1-187 published in Gazette 17-4-87 & 15% per annum inserted vide rajasthan finance ac (8/1998)

assessment or for any other purpose, or

- (d) if the application is against an interim order passed in assessment or appellate proceedings although it will be open to the party aggrieved to challenge such an order in revision against the final order made in the proceedings:

Provided also that the [Divisional Commissioner] may admit an application for revision after the said period of six months, if [he] is satisfied that the applicant had sufficient cause for not making the application within the said period.

[x x x]

- (3) Notwithstanding that an application for revision of an order has been preferred to the Divisional Commissioner^{48]} the tax shall be paid in accordance with the order against which revision has been preferred.

- (4)] No order under this section shall be passed without giving the person affected as also the authority whose order is sought to be revised or their representatives, a reasonable opportunity of being heard.

- 20. [49Refund.** - (1) The Assessing Authority shall, in the prescribed manner; refund to an assessee applying in this behalf the amount paid by such assessee in excess of the amount of tax due from him under this Act either by cash payment or by deduction of such excess from the amount of tax due in respect of any other period:

Provided that no claim for such refund shall be allowed unless it is made within a period of two years from the date of the order of assessment or, as the case may be, within a period of one year from the date of order passed in appeal or revision or under section 21.]

- (2) An amount refundable under sub-section (1) but not refunded within sixty days of the receipt of an application in this behalf from the assessee shall any interest at such rate, not exceeding fifteen per cent per annum, which may be, by Notification specified by the State Government from time to time, with effect from the date immediately after the expiry of the said sixty days.]

- 21. Power of Government to exempt, reduce or remit tax.** - (1) The State Government or such other authority or officer authorised by the State Government in this behalf, may if it considers it necessary in the public interest, by Notification in the Official Gazette, exempt, reduce or remit, whether prospectively or retrospectively, the tax payable in respect of any class of [lands or buildings] or by any class of persons.

- (2) The Government or the authority or officer referred to in sub-section (1) way at any time cancel or modify any order issued under sub-section (1) and upon such cancellation the tax shall be payable in respect of the [land or building] concerned with effect from the time when such cancellation is made:

Provided that no such cancellation shall be made unless the party likely to be affected by such cancellation has had a reasonable opportunity of making his representations.

⁵⁰[CHAPTER-IV-A]

Survey of lands and buildings

- 21A. Survey of lands and buildings.** - (1) Any officer specially empowered by an order in this behalf by the State Government shall carry out survey of all land and buildings in the area specified in such order, or, if such lands and buildings have already been surveyed, carry out re-survey of such lands and buildings for carrying out the purposes of this Act.

- (2) The survey or re-survey under sub-section (1) shall be carried out in accordance with such rules as may be made by the State Government in this behalf.

- (3) The cost of the survey or re-survey under this section shall be borne by such person and to such extent as may be prescribed.

⁴⁸ inserted by sc 19 of raj. act no 13/87 w.e.f 1.1.87

⁴⁹ substituted by sec. 4 of raj act no. 13 of 1987, w.e.f 1-1-87 for the following " 20 refunds of excess payment - any sum paid in excess of the amount due from an assessee shall on application to assessing authority , be refunded to the assessee"

⁵⁰ inserted by section 15 of act no 1973

CHAPTER-V *Miscellaneous*

22. ⁵¹Production of documents, record, accounts or other particulars in respect of land or building. - Where the Board of Revenue, the Director, the Deputy Director, the Assistant Director, the Assessing Authority or an Appellate Authority or any other officer specially authorised by the Director in this behalf is of the opinion that it is necessary or expedient to do for carrying out the purposes of this Act, he may, by notice in writing, call upon the owner or the occupier of any land or building, in respect of which the tax is likely to be assessed, or has been assessed, to produce before him any record, document, account or other necessary particulars in respect of such land or building on the date, time and place to be specified in the notice.]

22A. ⁵²Power to rectify any error apparent on the face of the record. - (1) The Director of Lands and Buildings Tax, the Deputy Director of Lands and Buildings Tax, the Assistant Director of Lands and Buildings Tax, the Lands and Buildings Tax Officer, the appellate authority or the Revising Authority may at any time within three years from the date of any order passed by him or it, rectify any error apparent on the face of the record:

Provided that no such rectification which has the effect of increasing the assessment shall be made unless such authority has given notice to the assessee and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment, the amount due to the assessee shall be refunded to him.

(3) Where any such rectification has the effect of increasing the assessment already made, the assessing authority shall give the assessee a revised notice of demand and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice has been given in the first instance.]

22B. ⁵³Taxing authorities to follow orders, etc. of the Director. - All officers and other persons employed in execution of this Act shall observe and follow the orders, instructions and directions of the Director:

Provided that no orders, instructions or directions shall be given by the Director so as to interfere with the discretion of the Appellate Authority in exercise of his appellate functions.]

23. Power of entry and inspection. - The Assessing Authority, or such other officer [⁵⁴as may be authorised by the Director] in this behalf may, for the purpose of carrying out the provisions of this Act, after reasonable notice to the occupier of the [land or building] in respect of which the tax is likely to be assessed, enter upon such [⁵⁵land or building]:

Provided that no such entry shall be made-

(i) within the hours of sunset and sunrise:

(ii) in a human dwelling, except with the consent of the occupier or after giving him not less than four hours previous notice in writing of the proposed entry; and

(iii) without due regard to the social and religious usages of the occupier, including necessary precautions for the observance of purdah.

24. ⁵⁶Book of Assessment. - The State Government may, for the purposes of this Act, cause to be prepared a book of assessment containing-

(a) particulars of the land and buildings:

(b) the name of the assessee;

(c) the market value of the land and building;

(d) the amount of tax payable in respect of the land and building; and

(e) such other particulars as may be prescribed.

⁵¹ substituted by section 3 of Act no 18/73

⁵² inserted by section 16 *ibid*.

⁵³ inserted by section 4 of Act no 18/73

⁵⁴ inserted by section 5 of Act no 18/73

⁵⁵ substituted by section 17- *ibid*.

⁵⁶ substituted by section 17- *ibid*.

25. Power to take evidence on oath. - The Assessing Authority and the Appellate Authority shall, for the purpose of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act V of 1908), while trying a suit in respect of the following matters, namely:-

- (a) enforcing attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of any documents;
- (c) issuing commission for the examination of any witness; and
- (d) passing such interim orders as may be necessary in the ends of justice;

and any proceeding before such authority under this Act shall be deemed to be a 'judicial proceeding' within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (Central Act XLV of 1860) and also for the purposes of section 196 of the said Code.

26. Assessing Authorities, officers and servants to be deemed public servants. - Every Assessing Authority, and every officer working under the orders of such authority for the purposes of this Act, shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act XLV of 1860).

27. Indemnity. - No suit, prosecution or other legal proceeding shall lie against the State Government, Assessing Authority, Appellate Authority or any other officer empowered under this Act for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made thereunder.

28. Bar of suits in civil courts. - (1) No suit shall lie in any civil court to set-aside or modify any assessment made under this Act.

(2) Except as otherwise provided in this Act, the decision of any authority or officer under this Act shall be final and no civil court shall have jurisdiction to decide or deal with any question which by or under this Act is required to be decided or dealt with by the authorities or officers under this Act.

29. Appearance by authorised representative. - Any owner or occupier of any [land or building] entitled or required to attend before any authority in connection with any proceeding under this Act may attend either in person or through a duly authorised agent.

30. Power to make rules. - (1) The State Government may, after previous publication in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely:-

- (i) Deleted]
- (ii) the appointment, powers and duties of the Assessing Authority;
- (iii) Deleted]
- (iv) the form, particulars and the manner of service of notice including notices of demand, under this Act;
- (v) to (ix) Deleted]
- (x) the procedure to be followed in all proceedings including proceedings in respect of escaped assessments under this Act;
- (xi) the form of appeals under this Act and the procedure to be followed by the Appellate Authority in hearing and deciding the same;
- (xii) the place at which the tax may realised, the number of instalments thereof and the dates on which the same shall fall due;
- (xiii) the manner of realisation of the tax;
- (xiii-a) the value of court-fee stamps required for appeals, applications, revisions, and other proceedings under this Act;
- (xiv) the matters which are to be or may be prescribed under this Act:

⁵⁷ Provided that any such rules may be made without previous publication, if the State

Government considers that they should be brought into force at once:

Provided further that the rules made for the first time after the commencement of the Rajasthan Urban Land Tax (Amendment) Act, 1973, may be given effect retrospectively from a date not earlier than the first day of April, 1973.

- 31. Power to remove difficulties.** - (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, by order do anything which appears to them necessary for the purpose of removing the difficulty.
- (2) All rules finally made under this Act, any orders made under sub-section (1) shall as soon as may be after they are so made, be placed on the table of the House of the State Legislature while it is in session for a period of not less than fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which they are so laid or the session immediately following the House of the State Legislature makes any modification in any such rule or order or resolves that any such rule or order should not be made, such rule or order shall thereafter have effect only in such modified form or be of no effect as the case may be so however, that any such modification or annulment shall, be without prejudice to the validity of anything previously done under that rule or order.