

**GOVERNMENT OF WEST BENGAL**  
**LAW DEPARTMENT**  
**Legislative**

**West Bengal Act XXX of 1990**

**THE SILIGURI MUNICIPAL CORPORATION  
 ACT, 1990.**

*[Passed by the West Bengal Legislature.]*

*[Assent of the President of India was first published in the Calcutta Gazette, Extraordinary, of the 15th September, 1993.]*

*[15th September, 1993.]*

*An Act to provide for better administration of the municipal affairs of Siliguri by the establishment of a Municipal Corporation.*

WHEREAS it is expedient to provide for better administration of the municipal affairs of Siliguri by the establishment of a Municipal Corporation;

It is hereby enacted in the Forty-first Year of the Republic of India, by the Legislature of West Bengal, as follows:—

**PART I**

**CHAPTER I**

**Preliminary**

1. (1) This Act may be called the Siliguri Municipal Corporation Act, 1990.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(1) “Assessment Book” means the Municipal Assessment Book and includes any book subsidiary thereto;

(2) “budget-grant” means the total sum entered on the expenditure side of a budget estimate under a major head and adopted by the Corporation and includes any sum by which such budget-grant may be increased or reduced by transfer from one or the other head in accordance with the provisions of this Act and the regulations made thereunder;

(3) “building” means a house, out-house, stable, latrine, urinal, shed, part wall (other than a boundary wall) or any other structure, whether of masonry, bricks, mud, metal or other material, but does not include any portable shelter;

*(Part I.—Chapter I.—Preliminary.—Section 2.)*

- (4) “bustee” means an area containing land not less than seven hundred square metres in area occupied by or for the purposes of any collection of huts or other structures used or intended to be used for human habitation;
- (5) “bye-law” means a bye-law made by the Corporation under this Act;
- (6) “cart” means any cart, hackney or wheeled vehicle with or without spring which is not a carriage, and includes a hand cart, a cycle van and a push van, but does not include any wheeled vehicle which is propelled by mechanical power or its trailer;
- (7) “carriage” means any wheeled vehicle with springs or other appliances acting as springs, which is ordinarily used for the conveyance of human beings, and includes a jin-rickshaw, a cycle-rickshaw, a bicycle and a tricycle, but does not include a perambulator or other form of vehicle designed for the conveyance of small children;
- (8) “casual vacancy” means a vacancy occurring otherwise than by efflux of time in the office of a Councillor or an Alderman or in any other elective office;
- (9) “Corporation” means the Siliguri Municipal Corporation established under this Act;
- (10) “dairy” includes any farm, cattle-shed, cow-house, milk-store, milk shop or other place—
  - (a) from which milk is supplied on or for sale, or
  - (b) in which milk is kept for purposes of sale or used for manufacture or preparation for sale of—
    - (i) butter, or
    - (ii) ghee, or
    - (iii) cheese, or
    - (iv) curds, or
    - (v) dried, sterilized, condensed or toned milk, but does not include—
      - (a) a shop or other place in which milk is sold for consumption on the premises only, or
      - (b) a shop or other place from which milk is sold or supplied in hermetically closed and unopened receptacles in the same original condition in which it was first received in such shop or other place;

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- (11) “dairyman” includes any occupier of a dairy, any cow-keeper who trades in milk, or any wholesale or retail seller of milk;
- (12) “dangerous disease” means—
  - (a) cholera, plague, chicken-pox, tuberculosis, leprosy, enteric fever, cerebrospinal meningitis and diphtheria, and
  - (b) any other epidemic, endemic or infectious disease which the Chief Executive Officer may, by notification, declare to be a dangerous disease for the purposes of this Act;
- (13) “Depot” means a place where articles are stored, whether for sale or for any other purpose but not for domestic consumption or use, in quantities exceeding two thousand kilograms;
- (14) “domestic building” includes a dwelling house and any other masonry building which is neither a building of the warehouse class nor a public building as defined in this section, nor a place exclusively used for private worship;
- (15) “dewelling house” means a masonry building, constructed, used or adopted to be used wholly or principally for human habitation;
- (16) “drain” includes a sewer, a house drain, a drain of any other description, a tunnel, a culvert, a ditch, a channel and any other device for carrying off sewage, offensive matter, polluted water, waste-water, rain water or sub-oil water;
- (17) “edible oil” means cocoanut oil, cotton seed oil, ground nut oil, olive oil and til (sesame) oil, in their pure state, linseed oil, mahua oil, mustard oil, rapeseed oil, poppy seed oil, sunflower oil, tara mira oil, niger seed oil, soyabean oil, maize oil, palm oil, palm karnel oil, and water-melon seed oil, in their pure state, imported sealed oil labelled as such, any vegetable oil, prepared by hardening process such as hydrogenation and labelled as such and bearing in the label in English and Bengali the names of the oils entering into its composition and any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;

*(Part I.—Chapter I.—Preliminary.—Section 2.)*

- (18) “edible fat” means any fat prepared in the manner approved by the Health Officer from healthy goats, sheep, pigs, cows, buffaloes, or any other animal which the State Government may, by notification, specify for the purposes of this Act;
- (19) “entertainment” includes any exhibition, performance, amusement, game or sport to which persons are ordinarily admitted on payment;
- (20) “factory” means a factory as defined in the Factories Act, 1948; 63 of 1948.
- (21) “filth” includes offensive matter and sewage;
- (22) “goods” includes animals;
- (23) “habitable room” means a room constructed or adapted for human habitation;
- (24) “house drain” means any drain of one or more premises used for the drainage of such premises;
- (25) “house-gully” or “service passage” means a passage or strip of land constructed, set apart or utilised for the purpose of serving as or carrying a drain or affording access to a latrine, urinal, cesspool or other receptacle of filth or other polluted matter, by municipal employees or other persons employed in the cleansing thereof for the removal of such matter therefrom;
- (26) “hut” means any building which is constructed principally of wood, bamboo, mud, leaves, pressed cloth or thatch, and includes any structure of whatever material it may be made, which the Corporation may declare to be a hut for the purposes of this Act;
- (27) “infectious disease” or “communicable disease” means any disease which may be transmitted from one person to another and declared as such by the State Government by notification;
- (28) “inhabited room” means a room in which some person passes the night or which is used as a living room, and includes a room with respect to which there is a reasonable presumption (until the contrary is shown) that some person passes the night there or that it is used as a living room;
- (29) “land” includes the benefits arising out of land, things attached to the earth or permanently fastened to anything attached to the earth and rights created by law over any street;

*(Part I.—Chapter I.—Preliminary.—Section 2.)*

- (30) “licensed architect”, “licensed draughtsman”, “licensed engineer”, “licensed plumber”, “licensed surveyor” or “licensed town planner” means respectively a person licensed under the provisions of this Act as an architect, draughtsman, engineer, plumber, surveyor or town planner;
- (31) “market” includes any place where persons assemble for the sale of, or for the purpose of exposing for sale, meat, fish, fruits, vegetables, animals intended for human food or any other articles of human food, whatsoever, with or without the consent of the owner of such place notwithstanding that there may be no common regulation for the concourse of buyers and sellers and whether or not any control is exercised over the business of or the persons frequenting, the market by the owners of the place or by any other person declared and licensed by the Corporation as a market;
- (32) “member”, in relation to the Corporation, means a Councillor or an Alderman thereof;
- (33) “milk” includes cream, skimmed milk, separated milk and condensed, sterilized, desiccated or toned milk;
- (34) “municipal authority” means any of the municipal authorities specified in section 3;
- (35) “municipal drain” means a drain vested in the Corporation;
- (36) “municipal market” means a market vested in or managed by the Corporation;
- (37) “municipal slaughter house” means a slaughter house vested in or managed by the Corporation;
- (38) “municipal water works” means a water works vested in the Corporation;
- (39) “notification” means a notification published in the *Official Gazette*;
- (40) “nuisance” includes any act, omission, place, animal or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing, or disturbances to rest or sleep, or which is or may be dangerous to life or injurious to health or property;

*(Part I.—Chapter I.—Preliminary.—Section 2.)*

- (41) "Occupier" includes—
- (a) any person who, for the time being, is paying or is liable to pay to the owner the rent or any portion of the rent of the land or building in respect of which such rent is paid or is payable;
  - (b) an owner in occupation of, or otherwise using, his land or building;
  - (c) a rent-free tenant of any land or building;
  - (d) a licensee in occupation of any land or building; and
  - (e) any person who is liable to pay to the owner damages for the use and occupation of any land or building;
- (42) "offensive matter" includes animal carcasses, kitchen or stable refuse, dung, dirt and putrid or putrefying substance other than sewage;
- (43) "*Official Gazette*" means the *Official Gazette* of the State Government;
- (44) "owner" includes a person who, for the time being, is receiving or is entitled to receive the rent of any land or building, whether on his own account or on account of himself and others or as an agent, trustee, guardian or receiver for any other person, or who should so receive the rent or be entitled to receive it, if the land or building or part thereof were let to a tenant, and also includes—
- (a) the custodian of evacuee property in respect of evacuee property vested in him under the Administration of Evacuee Property Act, 1950; 31 of 1950.
  - (b) the General Manager of a railway and the head of the Government department, in respect of properties under their respective control;
- (45) "premises" means any land or building or part of a building, and includes—
- (a) the garden, ground and out-houses, if any, appertaining to a building or part of a building; and
  - (b) any fittings affixed to a building or part of a building for the more beneficial enjoyment thereof;
- (46) "prescribed" means prescribed by rules made under this Act;
- (47) "private street" means any street, which is not a public street, and includes any passage securing access to two or more places belonging to the same or different owners;

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*(Part I.—Chapter I.—Preliminary.—Section 2.)*

- (48) “private market” means a market which is not a municipal market;
- (49) “private slaughter house” means a slaughter house which is not a municipal slaughter house;
- (50) “public building” means a masonry building constructed, used or adopted to be used—
  - (a) as a place of public worship or as a school, college or other place of instruction (not being a dwelling-house so used) or as a hospital, workhouse, public theatre, public cinema, public hall, public concert room, public ballroom, public lecture-room, public library or public exhibition room or as a public place of assembly, or
  - (b) for any other public purpose, or
  - (c) as a hotel, lodging house, home, refuge or shelter, where the building exceeds in cubical extent seven thousand cubic metres or has sleeping accommodation for more than one hundred persons;
- (51) “public place” means any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not;
- (52) “public securities” means any securities of the Central Government or State Government or any securities guaranteed by the Central Government or a State Government or any securities issued under this Act or any debentures issued by the Bombay, Calcutta or Madras Municipal Corporation;
- (53) “public street” means any street, or the soil below the surface of any street, which under the provisions of this Act becomes, or is declared to be, a public street;
- (54) “railway administration” has the meaning assigned to it in the Indian Railways Act, 1890;
- (55) “rate-payer” means a person liable to pay any rent, tax-fee or licence-fee under this Act;
- (56) “rateable value” means the value of any land or building fixed in accordance with the provisions of this Act and the bye-laws made thereunder for the purpose of assessment to property taxes;
- (57) “regulation” means a regulation made by the Corporation under this Act;

*(Part I.—Chapter I.—Preliminary.—Section 2.)*

- (58) “reside” when used with reference to any person, means—
- (a) a person deemed to reside in any dwelling house which or some portion of which he sometimes, although not uninterruptedly, uses as a sleeping apartment, and
  - (b) a person not to be deemed to cease to reside in any such dwelling house merely because he is absent from it or has elsewhere another dwelling house in which he resides, if there is the liberty of returning to it at any time and no abandonment of the intention of returning to it;
- (59) “rubbish” includes ashes, broken bricks, broken glass, dust, malba, mortar and refuse of any kind which is not filth;
- (60) “rule” means a rule made by the State Government under this Act;
- (61) “service privy” means a fixed privy which is cleansed by hand, but does not include a movable commode;
- (62) “service urinal” means a fixed urinal which is cleansed by hand;
- (63) “sewage” means night-soil and other contents of latrines, urinals, cesspools or drains and polluted water from sinks, bathrooms, stables, cattle-sheds and other like places, and includes trade effluents and discharges from manufactories of all kinds;
- (64) “shed” means a slight or temporary structure for shed or shelter;
- (65) “Siliguri” means the area described in Schedule I;
- (66) “slaughter house” means any place ordinarily used for the slaughter of animals for the purpose of selling the flesh thereof for human consumption;
- (67) “street” includes any way, road, land, square, court, allay, gully, passage, whether a thoroughfare or not and whether built upon or not, over which the public have a right of way and also the roadway or footway over any bridge or causeway;
- (68) “trade effluent” means any liquid, either with or without particle of matter in suspension therein which is wholly or in part produced in the course of any trade or industry carried on at trade premises, and, in relation to any trade premises, means any such liquid as aforesaid which is so produced in the course of any trade or industry carried on at those premises, but does not include domestic sewage;



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*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Sections 3, 4.)*

- (69) “trade premises” means any premises used or intended to be used for carrying on any trade or industry;
- (70) “trade refuse” means the refuse of any trade or industry;
- (71) “vehicle” includes a carriage, cart, van, dray, truck, hand-cart, bicycle, tricycle, cycle-rickshaw, auto-rickshaw, motor vehicle and any other wheeled conveyance which is used or is capable of being used on a street;
- (72) “ward” means a municipal ward provided by order made under this Act for the purpose of election of Councillors;
- (73) “water course” includes any river, stream or channel, whether natural or artificial;
- (74) “water works” includes all lakes, tanks, streams, cisterns, springs, pumps, wells, reservoirs, aqueducts, water trucks, sluices, mains, pipes, culverts, hydrants, stand-pipes and conduits and things used or intended to be used for the purpose of supplying water;
- (75) “workshop” means any premises (including the precincts thereof), other than a factory, wherein any industrial process is carried on;
- (76) “year” means a year commencing on the 1st day of April.

**PART II**

**CONSTITUTION AND GOVERNMENT**

**CHAPTER II**

**The Municipal Authorities**

3. The following shall be the municipal authorities for the purposes of carrying out the provisions of this Act, namely:—

The  
municipal  
authorities.

- (a) the Corporation,
- (b) the Mayor-in-Council, and
- (c) the Mayor.

4. (1) With effect from such date as the State Government may, by notification, appoint, there shall be a Corporation charged with the municipal government of Siliguri to be known as the Siliguri Municipal Corporation.

The  
Corporation.

(2) The Corporation shall be a body corporate with perpetual succession and a common seal, and may by its name sue and be sued.

*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Section 5.)*

(3) Subject to the provisions of this Act, the Corporation shall be entitled to acquire, hold and dispose of any property.

Constitution  
of the  
Corporation.

5. (1) The Corporation shall consist of the following members, namely:—

- (a) not more than fifty and not less than thirty-five elected Councillors as may be determined by the State Government, and
- (b) three Aldermen to be elected by the Councillors referred to in clause (a).

(2) The Councillors referred in clause (a) of sub-section (1) shall be elected by the constituencies, each constituency electing one Councillor, and for this purpose, each ward shall constitute a constituency:

Provided that—

- (a) two seats shall be reserved for the Scheduled Castes,
  - (b) one seat shall be reserved for the Scheduled Tribes, and
  - (c) five seats shall be reserved for the women.
- (3) For the purpose of reservation of seat—
- (a) for the Scheduled Castes, the ward having the highest and the ward having the next highest number of population of the Scheduled Castes shall each constitute a constituency, and
  - (b) for the Scheduled Tribes, the ward having the highest number of population of the Scheduled Tribes shall constitute a constituency.

*Explanation.*—For the purposes of this sub-section and sub-section (4), the expression “population” shall mean the population as ascertained at the last preceding census of which the relevant figures have been published.

(4) If any ward has the highest number of population of both the Scheduled Castes and the Scheduled Tribes, such ward shall constitute a constituency for the purpose of reservation of seat for the Scheduled Tribes, and the ward having the next highest number of population of the Scheduled Castes shall constitute a constituency for the purpose of reservation of seat for the Scheduled Castes.

(5) For the purpose of reservation of seats for the women, any ward, other than the ward constituting a constituency for the purpose of reservation of seat for the Scheduled Castes or the Scheduled Tribes, shall constitute a constituency:

Provided that the total number of seats reserved for the women under clause (c) of the proviso to sub-section (2) shall be reckoned seriatim, starting from ward number one, and by rotation.

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*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Sections 6, 7.)*

(6) The three Aldermen referred in clause (b) of sub-section (1) shall be elected in such manner as may be prescribed.

6. The elected members of the Corporation shall elect from amongst themselves—

Election of  
Mayor and  
Chairman.

- (a) at the first meeting of the Corporation after a general election,—
  - (i) one member to be the Mayor, and
  - (ii) one member to be the Chairman, and
- (b) so often as a vacancy in the office of the Mayor or the Chairman, as the case may be, occurs by reason of death, resignation, removal or otherwise and within one month of the occurrences of such vacancy, one member to be the Mayor or the Chairman, as the case may be, who shall assume office forthwith after taking such oath of secrecy as may be prescribed.

7. (1) A Mayor or a Chairman, as the case may be,

Terms of  
office of  
Mayor and  
Chairman.

- (a) shall cease to hold office as such forthwith if he ceases to be a member of the Corporation;
- (b) may, at any time, by giving notice in writing to the Corporation, resign his office and such resignation shall take effect from such date as may be specified in the notice or, if no such date is specified, from the date of its receipt by the Corporation;
- (c) may be removed from office by a resolution carried by a majority of the total number of elected members of the Corporation at a special meeting of the Corporation called for this purpose upon a requisition made in writing by not less than one-third of the elected members of the Corporation:

Provided that no such resolution shall be moved before the expiry of six months from the date of assumption of office by a Mayor or a Chairman, as the case may be:

Provided further that if such resolution is not carried by a majority of the total number of elected members of the Corporation, no further resolution for the removal of the Mayor or the Chairman, as the case may be, shall be moved before the expiry of a period of six months from the date on which the former resolution was moved.

*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Sections 8, 9.)*

(2) Notwithstanding the provisions of sub-section (1), except when an order of supersession has been made under the provisions of this Act, the Mayor or the Chairman, as the case may be, whose office becomes vacant by reason of the provisions of sub-section (1), shall continue to hold office as such until his successor, elected under the provisions of this Chapter, enters upon his office.

Constitution  
of Mayor-in-  
Council.

8. (1) There shall be a Mayor-in-Council consisting of the Mayor, the Deputy Mayor and such number of other elected members of the Corporation, not exceeding five, as the State Government may from time to time determine.

(2) The Deputy Mayor and other elected members referred to in sub-section (1) shall be nominated by the Mayor as soon as possible after he assumes office.

(3) Any casual vacancy in the office of the Deputy Mayor or other member referred to in sub-section (1) by reason of death, resignation, removal or otherwise shall be filled up by the Mayor:

Provided that no act or proceedings of the Mayor-in-Council shall be called in question or shall become invalid merely by reason of any vacancy in the office of the Deputy Mayor or other members referred to in sub-section (1).

(4) The manner of transaction of business of the Mayor-in-Council shall be such as may be determined by the Corporation by regulations.

(5) The Mayor-in-Council shall be collectively responsible to the Corporation.

Terms of  
office of  
members of  
Mayor-in-  
Council.

9. A member of the Mayor-in-Council other than the Mayor shall hold office from the date of his nomination to the Mayor-in-Council until—

- (a) he ceases to be a member of the Corporation, or
- (b) he resigns his office by writing under this hand addressed to the Mayor in which case the resignation shall take effect from the date of its acceptance, or
- (c) he is removed from office by a written order of the Mayor, or
- (d) the Mayor ceases to hold office, or
- (e) a newly elected Mayor in the event of the death of a Mayor enters upon his office.

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*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Section 10.)*

10. (1) The Corporation shall, at its first meeting in each year or as soon as may be at any meeting subsequent thereto, constitute a Municipal Accounts Committee.

Municipal  
Accounts  
Committee.

(2) The Municipal Accounts Committee shall consist of—

- (a) such number of persons, not being less than three and more than five, as the Corporation may determine, to be elected by the members of the Corporation from amongst themselves in accordance with the system of proportional representation by means of the single transferable vote by secret ballot, the members of the Mayor-in-Council not being eligible for election; and
- (b) such number of persons, not being more than two and not being members or officers or other employees of the Corporation, having knowledge and experience in financial matters, as may be nominated by the Mayor-in-Council.

(3) The members of the Municipal Accounts Committee shall elect from amongst themselves one member to be its Chairman.

(4) Subject to the other provisions of this Act, the members of the Municipal Accounts Committee shall hold office till a new Committee is constituted.

(5) Subject to the provisions of this Act and the rules and the regulations made thereunder, it shall be the duty of the Municipal Accounts Committee—

- (a) to examine the accounts of the Corporation showing the appropriation of sums granted by the Corporation for its expenditure and the annual financial accounts of the Corporation;
- (b) to examine and scrutinise the report on the accounts of the Corporation by the auditors appointed under the provisions of this Act and to satisfy itself that the moneys shown in the accounts as having been disbursed were available for, and applicable to, the services or purposes to which they have been applied and that the expenditure was incurred in accordance with the authority governing the same;
- (c) to submit a report to the Corporation every year and from time to time on such examination and scrutiny;
- (d) to consider the report of the auditor in cases where the Corporation requires him to conduct a special audit of any receipt or expenditure of the Corporation or to examine the accounts of stores and stocks of the Corporation; and
- (e) to discharge such other functions as may be prescribed.

*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Section 11.)*

(6) The Municipal Accounts Committee may call for any book or document relating to the accounts of the Corporation under examination and may send for such officers of the Corporation as it may consider necessary for explaining any matter in connection with such examination.

(7) The manner of transaction of business of the Municipal Accounts Committee shall be such as may be determined by the Corporation by regulations:

Provided that the persons nominated under clause (b) of sub-section (2) shall have no right of voting at the meeting of the Municipal Accounts Committee.

Borough  
Committee.

11. (1) The Corporation shall, at its first meeting after the election of members thereto or as soon as may be thereafter, group the wards into five boroughs so that each borough consists of not less than seven contiguous wards and constitute a Borough Committee for each Borough.

(2) Each Borough Committee shall consist of the Councillors, other than the members of the Mayor-in-Council, elected from the wards constituting the borough.

(3) A member of the Borough Committee representing a constituent ward shall hold office till he ceases to be the Councillor representing such ward.

(4) The members of each Borough Committee shall elect from amongst themselves one member to be its Chairman.

(5) The Chairman may at any time resign his office by giving notice in writing to the Mayor and the resignation shall take effect from the date of its acceptance by the Mayor.

(6) A Borough Committee shall, subject to the general supervision and control of the Mayor-in-Council, discharge within the local limits of the Borough the functions of the Corporation relating to collection and removal of garbage, house connections for water supply and sewerage, removal of accumulated water on streets and public places due to rain or any other causes, health immunisation services, improvement of bustee and such other functions as the Corporation may require it to discharge or as may be specified by regulations, and the officers and employees of the Corporation working within the local limits of the borough shall carry out the directions of the Borough Committee in this behalf.

(7) The manner of transaction of business of the Borough Committee shall be such as may be determined by the Corporation by regulations.

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*(Part II.—Constitution and Government.—Chapter II.—The Municipal Authorities.—Sections 12, 13.—Chapter III.—A. Officers and other employees of the Corporation.—Section 14.)*

12. The Mayor, the Chairman, the Deputy Mayor, the members of the Mayor-in-Council and the members of the Committee constituted in accordance with the provisions of this Chapter shall be given such remuneration and facilities as may be prescribed.

Remuneration and facilities of Mayor, Chairman, Deputy Mayor, members of the Mayor-in-Council and members of Committee.

13. (1) The Corporation may, if so decided at a meeting, constitute special committees for discharge of any specific function or making enquiry and report on any specific matter with such powers, functions or duties as may be provided in a resolution in this behalf.

Appointment of special committees.

(2) Such Committee shall consist of such members of the Corporation and such other persons, not exceeding one-third of such members, as the Corporation may decide.

(3) The Committee shall formulate its own procedure for conduct of business, subject to the approval of the Corporation.

### CHAPTER III

#### A. Officers and other employees of the Corporation

14. (1) The Corporation shall have the following officers, namely:—

Officers of the Corporation.

- (a) the Chief Executive Officer,
- (b) the Chief Engineer,
- (c) the Health Officer,
- (d) the Finance Officer,
- (e) the Assessor,
- (f) the Collector of Taxes, and
- (g) the Secretary.

(2) The Chief Executive Officer and the Finance Officer shall be appointed—

- (a) by the State Government in consultation with the Mayor-in-Council, by notification, from amongst persons who are or have been in the service of the Government, or

*(Part II.—Constitution and Government.—Chapter III.—A. Officers and other employees of the Corporation.—Section 15.)*

- (b) if so directed by the State Government, by the Mayor-in-Council in consultation with the State Public Service Commission:

Provided that the appointment of such officers shall be on such terms and conditions and for such period, not exceeding five years in the first instance, as the State Government may determine:

Provided further that the State Government may, in consultation with the Mayor-in-Council extend the period from time to time, so, however, that the total period of extension does not exceed five years.

(3) The other officers referred to in sub-section (1) shall be appointed by the Mayor-in-Council in consultation with the State Public Service Commission.

(4) The method of, and the qualifications required for, recruitment, and the terms and conditions of service including discipline, control and conduct, of the officers appointed by the Mayor-in-Council shall be such as may be prescribed.

(5) Notwithstanding anything contained in the foregoing provisions of this section, the State Government may, at any time in the case of any officer appointed under sub-section (2) as the Chief Executive Officer or the Finance Officer, terminate his appointment as such:

Provided that if, in the case of any such officer, the Mayor-in-Council so decides, the State Government shall terminate the appointment of such officer.

Salary and other conditions of service of Chief Executive Officer and other officers appointed by the State Government.

15. (1) The Chief Executive Officer and the Finance Officer shall be paid out of the Municipal Fund such salaries and allowances as may, from time to time, be determined by the State Government.

(2) If any of the officers referred to in sub-section (1) is in the service of Government, the Corporation shall make such contribution towards his passages, leave allowances, pension and provident fund as may be required by or under the conditions of his service under Government or the terms and conditions of his service under the Corporation, as the case may be, to be paid by or for him.

(3) If any of the officers referred to in sub-section (1) is not an officer in the service of Government, his leave allowances, retirement benefits and contribution to provident fund shall be such as may be prescribed:

Provided that—

- (a) the amount of leave and leave allowances or retirement benefits shall in no case, except with the special sanction of the State Government, exceed the amount admissible to Government servants of equivalent rank, and



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*(Part II.—Constitution and Government.—Chapter III.—A. Officers and other employees of the Corporation.—Sections 16-18.)*

- (b) the conditions of grants of such leave and the conditions or retirement shall in no case, except with the special sanction of the State Government, be more favourable than those for the time being applicable to such Government servants.

16. (1) The posts of officers and employees of the Corporation, other than those referred to in sub-section (1) of section 14, shall constitute the establishment of the Corporation.

Establishment of the Corporation.

(2) The Corporation shall, by regulation, classify the posts of officers and employees constituting the establishment of the Corporation into such categories as it may consider necessary and shall maintain a schedule of posts indicating the designation, grade and number of sanctioned posts within such category.

(3) The Mayor-in-Council shall consider any proposal for revision in the schedule of posts and place the same with its recommendation, if any, before the Corporation for approval before the presentation of the budget estimate to the Corporation by the Mayor:

Provided that no upward revision of the size of the establishment of the Corporation shall be made without the prior sanction of the State Government if the number of posts to be created in a year is more than one per cent. of the total number of posts comprised in the establishment:

Provided further that no posts carrying a monthly salary of more than two thousand rupees or a salary rising by periodical increments to more than two thousand rupees shall be created without the sanction of the State Government.

17. (1) The method of, and the qualifications required for, recruitment to posts of different categories constituting the establishment of the Corporation shall be such as may be prescribed.

Appointment.

(2) Subject to the provisions of this Act, appointment to all the posts of officers and employees constituting the establishment of the Corporation shall be made by the Chief Executive Officer with the approval of the Mayor-in-Council.

18. The Corporation may, by regulation, provide for the terms and conditions of service including discipline, control and conduct of officers and other employees constituting the establishment of the Corporation.

Terms and conditions of service of officers and employees.

*(Part II.—Constitution and Government.—Chapter III.—  
B. Municipal Service Commission.—Sections 19-21.)*

**B. Municipal Service Commission**

Constitution  
of Municipal  
Service  
Commis-  
sion.

19. (1) The Corporation may constitute a Municipal Service Commission to be known as the Siliguri Municipal Service Commission consisting of—

- (a) a Chairman and
- (b) two other members.

(2) The Chairman and one of the other members shall be nominated by the Mayor-in-Council and one member shall be nominated by the State Government.

(3) The Municipal Service Commission shall perform such duties and in such manner as may be prescribed.

(4) The State Government shall also prescribe by rules—

- (a) the terms of office, salaries, allowances (if any) and conditions of service, (including those for appointment of a casual or part-time nature) of the Chairman and other members of the Municipal Service Commission,
- (b) the number of officers and other employees of the Municipal Service Commission and their salaries and allowances, and
- (c) the terms and conditions of service including appointments of casual or part-time nature as well as discipline, control and conduct of officers and other employees of the Municipal Service Commission.

Payment of  
salaries and  
allowances  
of the  
Chairman  
and other  
members,  
officers and  
employees  
of the  
Municipal  
Service  
Commis-  
sion.

20. The salaries and allowances, if any, of the Chairman and other members of the Municipal Service Commission and the officers, and other employees thereof shall be paid from the Municipal Fund.

Selection of  
personnel.

21. (1) Notwithstanding the provisions of section 19 or section 20, the Municipal Service Commission (hereinafter referred to in this section as the said Commission) constituted under sub-section (1) of section 26 of the Calcutta Municipal Corporation Act, 1980 (hereinafter referred to in this section as the said Act), shall, by virtue of sub-section (5A) of section 26 of the said Act, select such personnel for the Corporation as may be determined by the State Government by notification under sub-section (5A) of section 26 of the said Act, and it shall be binding

West Ben.  
Act LIX of  
1980.

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*(Part II.—Constitution and Government.—Chapter III.—*

*C. Powers and functions of the Municipal Authorities  
and the Officers of the Corporation.—Sections 22-24.)*

on the Corporation to appoint the personnel selected by the said Commission.

(2) Any amount of contribution payable by the Corporation under sub-section (2) of section 27 of the said Act shall, in accordance with the provisions of sub-section (2) of section 27 of the said Act, be credited by the Corporation to the Municipal Fund of the Calcutta Municipal Corporation.

**C. Powers and functions of the Municipal Authorities  
and the Officers of the Corporation**

22. (1) Subject to the provisions of this Act and the rules and the regulations made thereunder, the executive power of the Corporation shall be exercised by the Mayor-in-Council.

Powers and  
functions of  
the Mayor-  
in-Council.

(2) All executive actions of the Mayor-in-Council shall be expressed to be taken in the name of the Corporation.

23. (1) The Mayor shall exercise such powers and discharge such functions as are conferred on him by or under this Act.

Powers and  
functions of  
the Mayor.

(2) The Mayor shall preside over a meeting of the Mayor-in-Council which shall meet at such place and at such time as the Mayor may direct.

(3) The matters to be discussed at a meeting of the Mayor-in-Council shall be prepared under the direction of the Mayor and shall be circulated to the members of the Mayor-in-Council in such manner as the Mayor may determine.

(4) The Mayor shall allot among the members of the Mayor-in-Council such business of the Corporation and in such manner as he thinks fit.

(5) The Mayor may, if he is of opinion that immediate execution of any work (which ordinarily requires the approval of the Corporation or the Mayor-in-Council) is necessary, direct the execution of such work:

Provided that the Mayor shall report forthwith to the Corporation or the Mayor-in-Council, as the case may be, the action taken under this sub-section and the reasons therefor.

24. (1) In the event of the occurrence of any vacancy in the office of the Mayor by reason of his death, the Deputy Mayor shall act as Mayor until the date on which a new Mayor elected in accordance with the provisions of this Act to fill such vacancy enters upon his office.

The Deputy  
Mayor to act  
as Mayor or  
to discharge  
the functions  
of Mayor  
during  
casual  
vacancy in  
the office of  
Mayor or  
during the  
absence of  
Mayor.

(2) When the Mayor is unable to discharge the functions of the Mayor owing to absence, illness or any other cause, the Deputy Mayor shall discharge his functions until the date on which the Mayor resumes his duties.

*(Part II.—Constitution and Government.—Chapter III.—  
C. Powers and functions of the Municipal Authorities  
and the Officers of the Corporation.—Sections 25, 26.)*

(3) Subject to the other provisions of this Act, the Deputy Mayor shall, while acting as, or discharging the functions of, the Mayor under this section, have all the powers of the Mayor.

Powers and  
functions of  
the Chief  
Executive  
Officer.

25. The Chief Executive Officer shall be the principal Executive Officer of the Corporation and shall, subject to the supervision and control of the Mayor,—

- (a) exercise the powers and perform the functions specifically conferred or imposed on him by or under this Act or by any other law for the time being in force;
- (b) assign the duties, and exercise supervision and control over the acts and proceedings, of all officers and employees of the Corporation;
- (c) be responsible for the custody of all records other than the papers and documents connected with the proceedings of the Corporation and the Mayor-in-Council and the Municipal Accounts Committee, and shall preserve the same in such manner and for such period as may be determined by regulations;
- (d) be responsible for the preparation of the annual report on the working of the Corporation and such report shall be prepared as soon as may be after the first day of April each year and not later than such date as may be fixed by the State Government and shall be placed before the Corporation for consideration before the same is forwarded to the State Government.

Powers and  
functions of  
the  
Secretary.

26. (1) The Secretary shall be the Secretary to the Corporation and the Municipal Accounts Committee and of other Committees, if any, and shall exercise such powers and discharge such functions as are conferred on him by or under this Act or as may be assigned to him by the Chief Executive Officer.

(2) The Secretary shall be responsible for the custody of all papers and documents connected with the proceedings of the Corporation and the Municipal Accounts Committee and of other Committees, if any, and shall preserve the same in such manner and for such period as may be determined by regulations.

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*(Part II.—Constitution and Government.—Chapter III.—  
C. Powers and functions of the Municipal Authorities  
and the Officers of the Corporation.—Sections 27-29.)*

27. The financial powers of the Corporation, the Mayor-in-Council and the Chief Executive Officer shall be such as may be prescribed.

Financial powers of the Corporation, Mayor-in-Council and Chief Executive Officer.

28. (1) The Corporation may by resolution delegate, subject to such conditions as may be specified in the resolution, any of its powers or functions to the Mayor-in-Council.

Delegation of powers and functions.

(2) The Mayor-in-Council may by order delegate, subject to such conditions as may be specified in the order, any of its powers or functions to the Mayor or the Chief Executive Officer.

(3) Subject to such standing orders as may be made by the Mayor-in-Council in this behalf,—

- (a) the Mayor may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to the Deputy Mayor or to the Chief Executive Officer;
- (b) the Chief Executive Officer may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to any other officer or any employee of the Corporation; and
- (c) any officer of the Corporation other than the Chief Executive Officer may by order delegate, subject to such conditions as may be specified in the order, any of his powers or functions to any other officer sub-ordinate to him.

(4) Notwithstanding anything contained in this section, the Mayor-in-Council, the Mayor, the Chief Executive Officer, or the other officer referred to in clause (c) of sub-section (3) shall not delegate—

- (a) any of its or his powers or functions delegated to it or him under this section, or
- (b) such of its or his powers or functions as may be prescribed.

29. If any doubt arises as to whether any particular power or function appertains to any municipal authority or the Chief Executive Officer, the Mayor shall refer the matter to the State Government and the decision thereon of the State Government shall be final.

Doubts as to powers or functions of municipal authorities.

*(Part II.—Constitution and Government.—Chapter IV.—Election of Councillors and Aldermen.—Sections 30-33.)*

## CHAPTER IV

### Election of Councillors and Aldermen

Electoral roll  
for Siliguri.

30. There shall be an electoral roll for Siliguri showing the names of persons qualified to vote and the electoral roll shall be prepared in accordance with the provisions of this Act and the rules made thereunder.

Disqualifica-  
tion for  
registration  
in electoral  
roll.

31. (1) A person shall be disqualified for registration in the electoral roll if he—

- (a) is not a citizen of India, or
- (b) is of unsound mind and stands so declared by a competent court, or
- (c) is for the time being disqualified from voting under the provisions of this Act or any other law relating to corrupt practices and other offences in connection with elections.

(2) The name of any person who becomes so disqualified after registration shall forthwith be struck off the electoral roll:

Provided that the name of any person struck off by reason of a disqualification under clause (c) of sub-section (1) shall forthwith be restored if such disqualification is, during the period such roll is in force, removed under any law authorising such removal.

Bar to  
registration  
for more  
than once.

32. No person shall be entitled to be registered in the electoral roll for more than one constituency or for more than once in the electoral roll of any constituency.

Authority  
for  
preparation  
and revision  
of roll.

33. (1) The State Government shall, by notification, and on such terms and conditions as it thinks fit, appoint an election authority and such number of assistant election authorities as may be necessary for the preparation, publication, revision, correction and maintenance of the electoral roll and for holding of elections under this Act.

(2) The election authority may appoint such staff for such period and on such pay as the State Government may sanction.

(3) The salary of the election authority, the assistant election authorities and the staff appointed under sub-section (2) and all other expenses relating to the establishment of such authority or authorities shall be paid out of the Municipal Fund.

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*(Part II.—Constitution and Government.—Chapter IV.—Election  
of Councillors and Aldermen.—Sections 34, 35.)*

34. Subject to the other provision of this Act, every person, who— Condition  
for  
registration.

- (a) is not less than eighteen years of age on the qualifying date, and
- (b) is ordinarily resident in Siliguri, shall be entitled to be registered in the electoral roll for Siliguri.

*Explanation.*—For the purposes of this Chapter, the expression “qualifying date” in relation to the preparation or revision of an electoral roll, shall mean the first day of such month of the year in which it is so prepared or revised as may be specified by the State Government by notification.

35. (1) A person shall be deemed to be ordinarily resident in Siliguri if he generally resides in Siliguri for a period of not less than one hundred and eighty-five days in a period of twelve months preceding the qualifying date: Meaning of  
ordinarily  
resident.

Provided that—

- (a) a person shall not be deemed to be ordinarily resident in Siliguri on the ground only that he owns, or is in possession of, a dwelling house therein, or
- (b) a person, who is a patient in any establishment maintained wholly or mainly for the reception and treatment of persons suffering from mental diseases or who is detained in prison or other legal custody at any place, shall not by reason thereof be deemed to be ordinarily resident therein.

*Explanation.*—A person shall be deemed to “reside” in any dwelling house or hut which or some portion of which he sometimes, although not uninterruptedly, uses as a sleeping apartment, and such person shall not be deemed to have ceased to “reside” therein merely because he is absent from it or has elsewhere another dwelling house or hut in which he resides, if there is the liberty of returning to it or if there is no abandonment of the intention of returning to it at any time.

(2) If in any case a question arises as to whether a person is ordinarily resident in Siliguri at any relevant time, the question shall be determined with reference to all the facts of the case and to such rules as may be made in this behalf by the State Government.

*(Part II.—Constitution and Government.—Chapter IV.—Election  
of Councillors and Aldermen.—Section 36.)*

Preparation,  
revision and  
correction of  
electoral  
roll.

36. (1) The electoral roll for Siliguri shall be prepared by the election authority in the prescribed manner by reference to the qualifying date and shall come into force immediately upon its final publication in accordance with the rules made by the State Government:

Provided that the electoral roll for the time being in force for the election of members to the West Bengal Legislative Assembly so far as it relates to the area of the city of Siliguri may be adopted as the electoral roll for the Corporation.

(2) The electoral roll shall be prepared separately for each constituency, there being several parts for different areas within each constituency.

(3) The electoral roll shall, unless otherwise directed by the State Government for reasons to be recorded in writing, be revised—

- (i) before each general election to the Corporation, and
- (ii) before each bye-election to fill a casual vacancy.

(4) If the election authority, on an application made to it or of its own motion, is satisfied after such enquiry as it thinks fit that any entry in the electoral roll is or has been erroneous or defective in any particular, the election authority shall, subject to such general or special directions, if any, as may be given by the State Government in this behalf, correct the entry.

(5) Save as otherwise provided in this Act, every person whose name is included in such part of the electoral roll for the time being in force for the election of members to the West Bengal Legislative Assembly as relates to the area comprised within a ward of the Corporation shall, so long as such roll remains in force, be entitled to vote at an election for the ward where his name is so included:

Provided that no such person shall vote at an election of Councillors, if he—

- (a) has been adjudged by a competent court to be of unsound mind, or
- (b) has voluntarily acquired the citizenship of a foreign State, or
- (c) has been convicted of an offence under Chapter IXA of the Indian Penal Code punishable with imprisonment, or has been found in a proceeding by the Court to have committed a corrupt practice within the meaning of this Act.

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*(Part II.—Constitution and Government.—Chapter IV.—Election  
of Councillors and Aldermen.—Sections 37-40.)*

37. An appeal by any person aggrieved by any entry, in, or omission from, the electoral roll or by any order or decision of the election authority shall, in accordance with such procedure as may be prescribed, lie to such appellate authority as the State Government may, by notification, appoint:

Appeal.

Provided that this provision shall not apply to a case where the electoral roll for election of members to the West Bengal Legislative Assembly has been adopted as the electoral roll for the Corporation.

38. No civil court shall have jurisdiction—

Bar to  
jurisdiction  
of Civil  
Courts.

- (a) to entertain or adjudicate upon any question whether any person is or is not entitled to be registered in the electoral roll, or
- (b) to question the legality of any action taken by or on behalf of the election authority under this Act.

39. A person shall not be qualified for being elected a Councillor or Alderman, if he—

General  
qualifica-  
tions for  
being  
elected  
Councillor  
or  
Alderman.

- (a) is not entitled to vote at the election for any constituency of the Corporation; or
- (b) is under twenty-one years of age; or
- (c) is an officer or employee of the Corporation; or
- (d) has any share or interest, direct or indirect, in any contract or employment with, by or on behalf of, the Corporation; or
- (e) has not paid any sum certified by the auditors to be due from him.

40. (1) A Councillor or an Alderman shall hold office for a term of five years from the date of his election as Councillor or Alderman, as the case may be:

Term of  
office of  
Councillors  
and  
Aldermen.

Provided that a Councillor or an Alderman elected against a casual vacancy shall hold office for the unexpired portion of the term of office of the Councillor or the Alderman, as the case may be, whose place he fills.

(2) A Councillor or an Alderman may, at any time, by giving notice in writing to the Chairman, resign his office and such resignation shall take effect from such date as may be specified in the notice, or if no such date is specified, from the date of its receipt by the Chairman.

*(Part II.—Constitution and Government.—Chapter IV.—Election of Councillors and Aldermen.—Sections 41, 42.—Chapter V.—Conduct of Business.—Sections 43-45.)*

Bar to  
election as  
Alderman.

**41.** A person shall not be qualified for being elected as an Alderman if he was a candidate for being elected as a Councillor in a general election immediately preceding the election of Aldermen.

Procedure  
for holding  
elections.

**42.** The procedure for holding elections of the Councillors and Aldermen shall be such as may be prescribed.

CHAPTER V

Conduct of Business

Nomination  
of a panel of  
presiding  
officers.

**43.** (1) The Chairman shall at the beginning of each calendar year nominate from amongst the elected members of the Corporation a panel of not more than three Presiding Officers and specify a sequence in which any one of them may preside over the meetings of the Corporation in the absence of the Chairman.

(2) A member nominated under sub-section (1) shall hold office until a new panel of presiding officers is nominated.

Meetings.

**44.** (1) The Corporation shall meet not less than once in every month for the transaction of business.

(2) The Chairman may, whenever he thinks fit, and shall, upon a requisition in writing by not less than one-third of the elected members of the Corporation, convene a meeting of the Corporation.

(3) Any meeting may be adjourned until the next or any subsequent date, and an adjourned meeting may be further adjourned in the like manner.

First  
meeting of  
the  
Corporation  
after general  
election.

**45.** (1) The first meeting of the Corporation after a general election shall be held as early as possible after the publication of the results of the election of Aldermen under the rules made under this Act and shall be convened by the Chief Executive Officer.

(2) Notwithstanding anything contained in this Act, the first meeting of the Corporation for the election of the Mayor and the Chairman shall be presided over by a member to be nominated by the State Government in this behalf:

Provided that such member shall not himself be a candidate for such election.

(3) In the case of equality of votes obtained by the candidates for election as Mayor or Chairman, the election shall be made by lot to be drawn in presence of the candidates in such manner as the Presiding Officer may determine.

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*(Part II.—Constitution and Government.—Chapter V.—Conduct of Business.—Sections 46-48.)*

(4) The Presiding Officer shall report to the State Government the names of the persons elected as Mayor or Chairman and the State Government shall publish such names in the *Official Gazette*.

46. A list of the business to be transacted at every meeting of the Corporation except at an adjourned meeting shall be sent by the Chief Executive Officer to the registered address of each member of the Corporation at least seventy-two hours before the time fixed for such meeting; and no business shall be brought before, or transacted at, any meeting other than the business of which notice has been so given:

Notice of meeting and list of business.

Provided that any member of the Corporation may send or deliver to the Chief Executive Officer notice of any resolution so as to reach him at least seventy-two hours before the time fixed for the meeting and the Chief Executive Officer shall with all possible despatch take steps to circulate such resolution to every member of the Corporation in such manner as he may think fit.

*Explanation.*—In this section, “registered address” means the address for the time being entered in the register of addresses of members of the Corporation to be maintained by the Secretary.

47. (1) The quorum necessary for the transaction of business at a meeting of the Corporation shall be one-third of the total number of members of the Corporation.

Quorum.

(2) If at any time during a meeting of the Corporation there is no quorum it shall be the duty of the Chairman or the person presiding over such meeting either to adjourn the meeting or to suspend it till there is a quorum.

(3) Where a meeting has been adjourned under sub-section (2), the business which would have been brought before such meeting if there had been a quorum, shall be brought before and may be transacted at an adjourned meeting, whether there is a quorum or not.

(4) All matters required to be decided by the Corporation at a meeting shall, save as otherwise provided in this Act, be determined by a majority of the members of the Corporation present and voting at such meeting.

48. (1) The Chairman or, in his absence, a member of the panel of Presiding Officers nominated under section 43 shall preside at every meeting of the Corporation:

Presiding Officer of a meeting of the Corporation.

Provided that when a meeting is held to consider a motion for the removal of the Chairman, the Chairman shall not preside at such meeting.

*(Part II.—Constitution and Government.—Chapter V.—Conduct of Business.—Sections 49-52.)*

(2) In the absence of the Chairman and all members of the panel of the Presiding Officers as aforesaid from a meeting of the Corporation, the elected members present shall choose from amongst themselves one member to preside over the meeting.

(3) The Chairman or the person presiding over a meeting of the Corporation shall have and exercise only a casting vote in all cases of equality of votes and not otherwise.

Discussion on urgent public matters.

49. (1) Any Councillor or Alderman may give notice of raising discussion on a matter of urgent public importance to the Secretary, specifying the matter to be raised.

(2) Such notice supported by the signature of at least two other elected members shall reach the Secretary at least seventy-two hours before the date on which such discussion is sought and the Secretary shall promptly place it before the Chairman or, in his absence, any member of the panel of Presiding Officers and circulate the same among the members in such manner as he may think fit.

Questions on matter relating to administration.

50. A Councillor or an Alderman may, in such manner as may be prescribed, ask the Mayor-in-Council questions on any matter relating to the administration of the Corporation or the municipal government of the city and all such questions shall be answered by the Mayor or any other member of the Mayor-in-Council.

Statements on matters relating to administration.

51. (1) Any Councillor or Alderman may ask for a statement from the Mayor-in-Council on an urgent matter relating to the administration of the Corporation or the municipal government of the city by giving a notice to the Secretary at least one hour before the commencement of the sitting on any day.

(2) The Mayor or a member of the Mayor-in-Council may accordingly make a brief statement on the same day or fix a date for the same.

Circulation of minutes and inspection of minutes and reports of proceedings.

52. (1) Minutes of the proceedings of each meeting of the Corporation shall be circulated to all the members of the Corporation and shall at all reasonable times be available at the office of the Corporation for inspection by any member of the Corporation free of cost, and by any other persons on payment of such fee as the Corporation may determine.

(2) The minutes of the proceedings of each meeting of the Corporation shall be read out and confirmed at its subsequent meeting.

(3) The manner of transaction of business in the meetings of the Corporation not specifically provided for in this Act shall be such as may be determined by the Corporation by regulations.

*(Part II.—Constitution and Government.—Chapter VI.—  
Control.—Sections 53, 54.)*

CHAPTER VI

Control

53. (1) If in the opinion of the State Government, the Corporation has shown its incompetence, or has persistently made default, in the performance of the duties or in the exercise of the functions imposed on it by or under this Act or any other law, or has exceeded or abused its powers, the State Government may, by an order published, with the reasons for making it, in the *Official Gazette*, declare the Corporation to be incompetent, or in default, or to have exceeded or abused its powers, as the case may be, and supersede it, either entirely or in respect of such functions as may be specified in the order, for such period not exceeding twelve months, as may be specified in the order:

Power of the State Government to supersede the Corporation.

Provided that no such order shall be made by the State Government unless—

- (a) a notice has been given to the Corporation specifying therein a period within which the Corporation may submit representation, if any, against the proposed order; and
- (b) such representation has been considered by the State Government.

(2) The State Government may, if it considers necessary so to do, by order extend the period of supersession so, however, that the total period of supersession does not exceed eighteen months.

54. (1) With effect from the date of an order made under section 53,—

Consequences of supersession.

- (a) all members of the Corporation, the Mayor-in-Council and any Committee of the Corporation constituted under this Act shall vacate their respective offices, except in a case where the supersession is partial, and
- (b) all the powers and the duties, which under the provisions of this Act or any rule, regulation or by-law made thereunder may be exercised or performed by the Corporation or the Mayor-in-Council or any Committee of the Corporation or the Mayor or such other powers and duties as may be specified in the order, shall be exercised or performed, subject to the direction issued by the State Government, by such person or persons as the State Government may appoint in this behalf:

Provided that when the State Government appoints more than one person to exercise any powers and perform any duties, it may, by order, allocate such powers and duties among the persons so appointed in such manner as it thinks fit:

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget, Loans, Accounts and Audit.—Section 55.)*

Provided further that the State Government shall fix the remuneration of such person or persons and may direct that such remuneration shall in each case be paid out of the Municipal Fund.

(2) For the avoidance of doubts it is hereby declared that an order of supersession made under section 53 shall not effect or imply in any way the dissolution of the Corporation as a body corporate.

(3) Every order made by the State Government under sub-section (1), or sub-section (2), of section 53 shall be laid, as soon as may be after it is made, before the State Legislature, while it is in session, for a total period of fourteen days which may be comprised in one session or in two or more successive sessions.

**PART III**

**FINANCE**

**CHAPTER VII**

**The Municipal Fund, Budget, Loans, Accounts and Audit**

Municipal  
Fund.

**55.** (1) There shall be a Municipal Fund held by the Corporation in trust for the purposes of this Act and all moneys realised or realisable under this Act and all moneys otherwise received by the Corporation shall be credited to this fund.

(2) The Municipal Fund shall be maintained in the following four accounts, namely:—

- (a) the Water-supply, Sewerage and Drainage Account,
- (b) the Road Development and Maintenance Account,
- (c) the Bustee Services Account, and
- (d) the General Account.

(3) All moneys payable to the Municipal Fund in the different accounts referred to in sub-section (2) shall forthwith be paid into the State Bank of India or in any other bank approved by the State Government in this behalf, to the credit of the accounts which shall respectively be styled as—

- (a) the Water-supply, Sewerage and Drainage Account of the Municipal Fund of the Siliguri Municipal Corporation,
- (b) the Road Development and Maintenance Account of the Municipal Fund of the Siliguri Municipal Corporation,
- (c) the Bustee Services Accounts of the Municipal Fund of the Siliguri Municipal Corporation, and
- (d) the General Account of the Municipal Fund of the Siliguri Municipal Corporation.

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget,  
Loans, Accounts and Audit.—Sections 56-60.)*

56. Subject to the provisions of section 55, the moneys credited from time to time to the Municipal Fund shall be applied for payment of all sums, charges and costs necessary for carrying out the purposes of this Act and the rules and the regulations made thereunder or for payment of all sums payable out of the Municipal Fund under any other enactment for the time being in force or under any arrangement approved by the State Government.

Application  
of Municipal  
Fund.

57. Subject to the other provisions of this Act, payment from the Municipal Fund shall be made in such manner as may be determined by regulations, and the accounts referred to in section 55 shall be operated, by such officers of the Corporation as may be authorised by the Corporation by regulations.

Operation of  
Bank  
Account.

58. No payment of any sum out of the Municipal Fund shall be made unless the expenditure is covered by a current budget grant and a sufficient balance of such budget grant is available notwithstanding any reduction or transfer thereof under the provisions of this Act.

Payment not  
to be made  
out of the  
Municipal  
Fund unless  
covered by a  
budget grant.

59. Surplus moneys standing at the credit of any of the accounts of the Municipal Fund which cannot, immediately or at an early date, be applied for the purposes of this Act by the Corporation may, in accordance with such rules as may be made by the State Government in this behalf, be transferred by the Corporation either in whole or in part to any other account of the Municipal Fund:

Investment  
of surplus  
moneys.

Provided that no such money shall be transferred permanently from any one account to any other account of the Municipal Fund without the previous approval of the State Government.

60. (1) The Corporation shall, on or before the 2nd day of March in each year, adopt for the ensuing year a budget estimate of the income and the expenditure of the Corporation to be received and incurred on account of the municipal government of the city.

Annual  
Budget.

(2) The budget estimate shall separately state the income and the expenditure of the Corporation to be received and incurred in terms of the following accounts, namely:—

- (a) the Water-supply, Sewerage and Drainage Account,
- (b) the Road Development and Maintenance Account,
- (c) the Bustee Services Account, and
- (d) the General Account.

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget, Loans, Accounts and Audit.—Sections 61, 62.)*

(3) The budget estimate shall state the rates at which various taxes, cesses and fees shall be levied by the Corporation in the year next following.

(4) The budget estimate shall state the amount of money to be raised by the Corporation as loan during the year next following.

(5) The Mayor shall present the budget estimate to the Corporation on the 15th day of February in each year or as soon as possible thereafter.

(6) The budget estimate shall be prepared, presented and adopted in such form and in such manner, and shall provide for such matters, as may be determined by regulations.

(7) The Corporation may from time to time revise the budget estimate of a year during the course of that year, in due consideration of the recommendation of the Mayor-in-Council in that behalf.

Power of the Corporation to raise loan.

61. The Corporation may, by a resolution passed at a meeting, from time to time raise a loan, by the issue of debentures or otherwise on the security of the consolidated rate or of all or any of the taxes, fees and dues under this Act, or on the guarantee by the State Government, of any sum of money which may be required—

- (a) for the construction of works under this Act, or
- (b) for the acquisition of land or building for the purpose of this Act, or
- (c) to pay off any debt due to the State Government, or
- (d) to repay a loan raised under this Act, or
- (e) for the acquisition of a public utility concern which renders such services as the Corporation is authorised to render under this Act, or
- (f) for the purchase of vehicles, locomotive engines, boilers, plants and machineries necessary for carrying out the purpose of this Act, or
- (g) for any other purpose for which the Corporation is authorised to borrow by or under this Act or any other law in force for the time being:

Provided that no loan shall be raised without the previous sanction of the State Government and that the terms and conditions (including the period) of repayment of the loan shall be subject to the approval of the State Government.

Limit to the power to raise loan.

62. Notwithstanding anything hereinbefore contained, the power of the Corporation to raise a loan shall be so limited that the sums payable under this Act during any year for interest and for the maintenance of Sinking Funds established under this Act shall not exceed fifteen per cent of the annual value of land and buildings as determined under this Act.



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*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget,  
Loans, Accounts and Audit.—Sections 63-67.)*

63. Notwithstanding anything contained in section 61, whenever the raising of any loan has been sanctioned by the State Government under that section the Corporation may, instead of raising such loan or any part thereof from the public, take credit, on such terms as may be approved by the State Government, from any bank on a cash account to be kept in the name of the *Siliguri* Municipal Corporation Cash Account to the extent of such loan or any part thereof and, with the sanction of the State Government, may grant mortgages of all or any of the properties vested in the Corporation by way of securing the repayment of the amount of such credit or of the sum advanced from time to time on such cash account with interest.

Power of the Corporation to open a credit account with a bank.

64. Every loan raised by the Corporation under section 61 shall be repaid within the period approved under that section and by such of the following methods as may be approved by the State Government, namely:—

Repayment of loan.

- (a) from a Sinking Fund established under section 66 in respect of such loan, or
- (b) partly from such Sinking Fund and partly from the loan raised for the purpose under section 61.

65. All debentures issued under this Chapter shall be in such form, and shall be transferable in such manner, as the Corporation may by regulation determine, and the right to sue in respect of the money secured by any of such debentures shall vest in the holders thereof for the time being without any preference by reason of some such debentures being prior in date to others.

Form and effect of debentures.

66. (1) The Corporation shall establish a separate Sinking Fund in respect of each loan raised under section 61 and shall pay into such fund every six months a sum so calculated that if regularly paid, such sum together with the compound interest accrued thereon would be sufficient, after payment of all expenses, to pay off the loan within the period approved by the State Government under the proviso to section 61.

Sinking Fund.

(2) The rate of interest at which the sum referred to in sub-section (1) shall be calculated shall be such as may be prescribed.

67. (1) All moneys paid into a Sinking Fund shall as soon as possible be invested by the Corporation in—

Investment of the amount of the Sinking Fund.

- (a) Government securities, or
- (b) securities guaranteed by the Central or any State Government, or

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget, Loans, Accounts and Audit.—Sections 68-70.)*

- (c) debentures issued by the Corporation, or
- (d) debentures issued, if any, by the Siliguri Development Authority, or
- (e) any public securities approved by the State Government and shall be held by the Corporation for the purpose of repaying from time to time the loans raised by it by the issue of debentures or otherwise.

(2) All dividends and other sums received in respect of any such investment shall, as soon as possible, be paid into the appropriate Sinking Fund and invested in the manner laid down in sub-section (1).

(3) Moneys paid into two or more Sinking Funds may, at the discretion of the Corporation, be invested together as a common fund and it shall not be necessary for the Corporation to allocate the securities held in such investments among the several Sinking Funds.

(4) Any investment made under this section may from time to time, subject to the provisions of sub-section (1), be varied or transposed.

Application  
of the  
Sinking  
Funds.

68. Until any loan is wholly repaid, the Corporation shall not apply any Sinking Fund established under this Act in respect of such loan for any purpose other than the purpose of repayment of such loan.

Statement of  
investments.

69. (1) The Chief Executive Officer shall, at the end of each year, prepare a statement showing—

- (a) the amount which has been invested during the year under section 67,
- (b) the date of the last investment made during the year,
- (c) the aggregate amount of securities then in the hands of the Corporation, and
- (d) the aggregate amount which has, up to the date of the statement, been applied for the purpose of repayment of loan under section 68.

(2) Every such statement shall be laid before a meeting of the Corporation and shall be published in the *Official Gazette*.

Annual  
examination  
of Sinking  
Funds.

70. (1) All Sinking Funds established under this Act shall be subject to annual examination by the auditors appointed under section 77, who shall ascertain whether the cash and the value of the securities belonging thereto are equal to the amount which should be at the credit of such funds had investments under section 67 been regularly made and had the interest accruing on account of such investments been regularly obtained.

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget,  
Loans, Accounts and Audit.—Section 71.)*

(2) The amount which should be at the credit of a Sinking Fund shall be calculated on the basis of the sums credited to such fund under sub-section (1) of section 67.

(3) The value of securities belonging to a Sinking Fund shall be their current value, unless such securities become due for redemption at par with or above their face value before maturity in which case their current value shall be taken as their redemption value, except in the case of debentures issued by the Corporation which shall always be valued at par with their face value, provided that the Corporation shall make good immediately any loss owing to the sale of such debentures for repayment of the loan raised under section 61.

(4) The Corporation shall forthwith pay into any Sinking Fund such amount as the auditors appointed under section 77 may certify to be deficit unless the State Government specially sanctions a gradual readjustment of such deficit in respect of such fund.

(5) If the cash and the value of the securities at the credit of any Sinking Fund are in excess of the amount which should be at its credit, the auditors appointed under section 77 shall certify the amount of such excess sum and the Corporation may thereupon transfer the excess sum to the Municipal Fund in the General Account.

(6) If any dispute arises as to the accuracy of any deficit or excess referred to in the certificate under sub-section (4) or sub-section (5), the Corporation may, after payment of such deficit or after transfer of such excess, as the case may be, refer the matter to the State Government whose decision thereon shall be final.

71. (1) The Corporation may borrow money from the State Government for carrying out of the purposes of this Act, other than those referred to in section 61, on such terms and conditions as the State Government may determine.

Power of the Corporation to borrow money from the State Government.

(2) If any money borrowed by the Corporation from the State Government before the commencement of this Act or under sub-section (1) is not repaid, or any interest due in respect thereof is not paid, according to the terms and conditions of such borrowing, the State Government may attach the Municipal Fund or any portion thereof.

(3) After such attachment no person other than an officer appointed in this behalf by the State Government shall in any way deal with the attached Fund or portion thereof. Such officer may do all acts in respect thereof which any municipal authority or an officer or employee of the Corporation might have done under this Act if such attachment had not taken place, and may apply such fund or portion thereof for payment of the arrear and the interest due in respect of such borrowing and of all expenses on account of the attachment and subsequent proceedings:

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget,  
Loans, Accounts and Audit.—Sections 72-75.)*

Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously charged under any law in force for the time being and all such prior charges shall be paid out of the fund before any part thereof is applied for repayment of the borrowing under sub-section (1) and payment of interest accruing thereon.

Attachment  
of Municipal  
Fund for  
securing any  
payment into  
Sinking  
Fund.

72. If the Corporation fails to make any payment or to transfer any sum under sub-section (4) or sub-section (5) of section 70, the State Government may attach the Municipal Fund or any portion thereof and thereupon the provisions of section 71 shall, with all necessary modifications, apply.

Accounts.

73. The accounts of all receipts and expenditure of the Corporation shall be kept in such manner and in such form as the State Government may from time to time prescribe by rules.

Audit of  
account by  
Finance  
Officer.

74. (1) The Finance Officer shall conduct a monthly internal audit of the accounts of the Corporation and shall report thereon to the Mayor-in-Council who shall cause an abstract of the receipts and expenditure of the month last preceding to be published.

(2) The Finance Officer shall also conduct from time to time such other audit of the accounts of the Corporation as the Mayor-in-Council may direct.

(3) For the purpose of audit of the accounts of the Corporation the Finance Officer shall have access to all accounts of the Corporation and records and correspondences relating thereto and the Chief Executive Officer shall forthwith furnish to the Finance Officer such explanation concerning any receipt of expenditure as he may call for.

Report by  
the Finance  
Officer.

75. (1) The Finance Officer shall,—

- (a) report to the Mayor-in-Council any material impropriety or irregularity which he may at any time observe, in the expenditure or in the recovery of moneys due to the Corporation or in the accounts of the Corporation;
- (b) furnish to the Mayor-in-Council such information as it may from time to time require concerning the progress of the audit.

(2) The Mayor-in-Council shall cause to be laid before the Corporation every report made to it by the Finance Officer together with a statement of orders passed thereon by the Mayor-in-Council and thereupon the Corporation may take such action as it may deem fit.

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*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget, Loans, Accounts and Audit.—Sections 76, 77.)*

(3) As soon as may be after the commencement of each financial year the Finance Officer shall deliver to the Mayor-in-Council a report on the entire accounts of the Corporation for the preceding year.

(4) The Secretary shall cause such report to be printed and circulated among the Councillors and the Aldermen.

(5) The Chief Executive Officer shall forward to the State Government as many copies of such report as may be required by the State Government together with a brief statement of action taken or proposed to be taken thereon.

76. The Finance Officer shall audit the accounts of the Corporation with the assistance of officers and other employees subordinate to him and, for the purpose, may call for such vouchers, statements, returns and explanations in relation to such accounts as he may think fit, and shall be competent to frame standing orders and to give directions on all matters relating to audit and particularly in respect of the method and the extent of audit and the raising and pursuing of objections.

Power of the Finance Officer to call for vouchers, etc.

77. (1) The accounts of the Corporation shall be audited from time to time by such auditors as are appointed for audit of State Government Accounts.

Appointment of Auditors.

(2) The Chief Executive Officer shall submit accounts to auditors as required by them:

Provided that the Chief Executive Officer shall not be bound to submit accounts of expenditure in connection with any anticorruption work but shall, if so required by the auditors, furnish certificate under his signature of all such expenditure.

(3) The auditors so appointed may,—

- (a) by written summons, require the production before them or before any officer subordinate to them of any document which they may consider necessary for the proper conduct of audit;
- (b) by written summons, require any person accountable for, or having the custody or control of, any such document to appear in person before them or before any officer subordinate to them; and
- (c) require any person so appearing before them or before any officer subordinate to them to make or sign a declaration with respect to such document or to answer any question or prepare and submit any statement.

(4) The provisions of sub-section (3) shall not apply to the accounts of expenditure incurred in connection with any anticorruption work.

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget, Loans, Accounts and Audit.—Sections 78-80.)*

Report and information to be furnished by auditors.

78. The auditors appointed under section 77 shall—

- (a) report to the Mayor-in-Council any material impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the Corporation or in the accounts of the Corporation;
- (b) report to the Mayor-in-Council any loss or waste of money or other property owned by or vested in the Corporation which has been caused by neglect or misconduct and may, if they think fit, report the names of the persons who in their opinion are directly or indirectly responsible for such loss or waste;
- (c) furnish to the Mayor-in-Council such information as the Mayor-in-Council may from time to time require regarding the progress of audit;
- (d) as soon as may be after the completion of audit, deliver to the Mayor-in-Council a report upon the accounts of the Corporation and submit a duplicate copy thereof to the Corporation;
- (e) conduct a special audit, when so directed by the State Government or the Corporation, on any receipt or expenditure of the Corporation or examine any accounts of stores and stocks and submit a report upon the same to the Mayor-in-Council and the Corporation;
- (f) submit to the State Government copies of all reports referred to in clauses (a), (b), (d) and (e).

Mayor-in-Council to remedy defects and report to the State Government.

79. The Mayor-in-Council shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and shall report to the Corporation and the State Government the action taken by it:

Provided that if there is a difference of opinion between the Mayor-in-Council and the auditors the Mayor-in-Council, or if the Mayor-in-Council does not remedy any defect or irregularity within a reasonable period, the auditors shall refer the matter to the State Government as soon as possible and it shall be within the competence of the State Government to pass such orders thereon as it thinks fit.

Reference of reports to Municipal Accounts Committee.

80. (1) The Corporation shall refer all reports received under section 78 to the Municipal Accounts Committee for their examination and report under section 10.

(2) The report of the Municipal Accounts Committee shall be discussed at a meeting of the Corporation for such decision as the Corporation may think fit:

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*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget,  
Loans, Accounts and Audit.—Sections 81, 82.)*

Provided that if no report is received from the Municipal Accounts Committee, the Corporation shall be competent to discuss auditors' reports under section 78 for such decision as it thinks fit.

(3) The Corporation shall publish the auditors' reports referred to in section 78 together with the reports of the Municipal Accounts Committee, if any, and the decision of the Corporation thereon, in accordance with such rules as may be prescribed.

81. (1) The auditors shall, after giving the person concerned an opportunity to submit an explanation and after considering such explanation, if any, disallow every item of accounts contrary to the provisions of this Act, and surcharge the amount of an illegal payment on the person making or authorising the making of such payment, and charge against any person responsible therefor the amount of any deficiency or loss incurred by the negligence or misconduct of such person or any amount which ought to have been, but is not, brought into account by such person, and shall in every such case certify the amount due from such person.

Powers of  
the auditors  
to disallow,  
surcharge  
and charge.

(2) The auditors shall record the reasons for every disallowance, surcharge or charge under sub-section (1), and shall serve in the manner prescribed a certificate for the amount due under that sub-section, and a copy of such reasons, on the person against whom the certificate is made, and shall incorporate such cases of disallowance, surcharge or charge in their report to the Mayor-in-Council, the Corporation and the State Government under section 78.

82. Any person from whom any sum has been certified by the auditors under section 81 to be due may, within one month after he has received or has been served with the certificate, either—

Right of  
appeal to a  
Civil Court  
or the State  
Government.

- (a) apply to a Civil Court of competent jurisdiction to set aside or modify such disallowance, surcharge or charge and upon such application the Court may, after taking such evidence as it considers necessary, confirm, set aside or modify the disallowance, surcharge or charge, and the certificate with such order as to costs as it may think proper, or
- (b) appeal to the State Government and the State Government shall pass such orders as it thinks fit. The decisions of the State Government on such appeal shall be final.

*(Part III.—Finance.—Chapter VII.—The Municipal Fund, Budget,  
Loans, Accounts and Audit.—Sections 83-86.)*

Payment of  
certified  
amount.

83. Where an amount is certified under sub-section (1) of section 81 to be due from any person, such amount, or where such person proceeds under section 82, such amount as the Court or the State Government, as the case may be, may decide to be due from such person, shall be paid within three months from the date of certificate under sub-section (1) of section 81 or, as the case may be, within such period, not less than three months from the date of such decision, as the Court or the State Government, as the case may be, may allow and in the case of default of payment, the amount shall be recoverable by the Corporation as an amount decreed by the Civil Court.

Cost payable  
out of  
Municipal  
Fund.

84. (1) Any cost allowed by the Court under clause (a) of section 82 shall be paid out of the Municipal Fund within such period as the State Government may fix in this behalf.

(2) If the Corporation fails to pay such cost within the period fixed by the State Government under sub-section (1), the State Government may attach the Municipal Fund or any portion thereof and the provisions of sub-section (2) of section 71 shall, with all necessary modifications, be deemed to apply in respect of such attachment.

Effect of  
non-  
payment of  
certified  
amount.

85. Where a person from whom an amount is certified to be due under sub-section (1) of section 81 is a member of the Corporation or of a committee thereof or is an officer or employee of the Corporation and where such person has not paid such amount within three months from the date of such certificate, or where an amount declared to be due from such person under clause (a) or clause (b) of section 82 has not been paid by such person within such period, not less than three months from the date of such declaration, as may be allowed to him under section 83, such person shall be deemed to have vacated his seat or to have been dismissed from the service of the Corporation, as the case may be, with effect from the date of an order to be made by the State Government in this behalf and shall not be eligible for re-election or re-appointment, as the case may be, until the amount as aforesaid has been paid by him.

Power of the  
State  
Government  
to make  
rules.

86. (1) The State Government may make rules for the purpose of carrying into effect the provisions of this Chapter.

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

(a) the manner and the forms in which the accounts of the Corporation shall be kept under section 73;



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*(Part IV.—Chapter VIII.—Powers and functions of the Corporation.—Section 87.)*

- (b) the time within which, and the manner in which, the matter referred to in the proviso to section 79 shall be referred to the State Government;
- (c) the publication of the auditors' reports together with the report of the Municipal Accounts Committee under subsection (3) of section 80;
- (d) any other matter which may be or is required to be prescribed under the provisions of this Chapter.

## PART IV

### CHAPTER VIII

#### Powers and functions of the Corporation

87. It shall be the obligatory duty of the Corporation to make reasonable and adequate provision for the following matters within the limits of the city and within the financial means at its disposal, namely:—

Obligatory  
functions of  
the  
Corporation.

- (1) in the sphere of public works,—
  - (a) construction and maintenance of water works and providing by itself or by an agency, means for supply of water for public and private purposes;
  - (b) construction, maintenance and cleansing of sewers and drains, sewerage and drainage works;
  - (c) construction, maintenance and cleansing of public latrines, urinals and similar conveniences;
  - (d) construction, maintenance, alteration and improvement of public streets and street furniture, bridges and culverts, fly-overs, sub-ways, cause-ways and the like;
  - (e) naming of streets and numbering of premises;
  - (f) lighting of public streets and other public places;
  - (g) planting and care of trees on road-side and elsewhere;
  - (h) construction and maintenance of municipal markets and slaughter houses and the regulation of all markets and slaughter houses;
  - (i) maintenance of all monuments vested in the Corporation;
- (2) in the sphere of public health and sanitation,—
  - (a) scavenging, removal and disposal of filth, rubbish and other obnoxious or polluted matters;

*(Part IV.—Chapter VIII.—Powers and functions of the Corporation.—Section 87.)*

- (b) reclamation of unhealthy localities, removal of noxious vegetation and abatement of all nuisances;
  - (c) regulating and abating offensive and dangerous trades or practices;
  - (d) watering and cleansing of public streets and other public places;
  - (e) ensuring the wholesomeness of water supplied for drinking and domestic purposes;
  - (f) regulation of the places for the disposal of the dead and the provision and maintenance of places for the said purpose;
  - (g) measures for preventing and checking the spread of dangerous diseases;
  - (h) public vaccination and inoculation;
  - (i) removal and disposal of the unclaimed dead bodies and carcasses of all dead animals;
  - (j) maintenance of all public tanks and regulating the re-excavation, repair and up-keep of all private tanks, wells and other sources of water supply on such terms and conditions as the Mayor-in-Council may deem proper;
  - (k) conversion of all service privies into sanitary latrines and providing adequate facilities for sanitation so that open defecation may be completely done away with;
  - (l) disposal of the solid and liquid wastes consistent with efforts to cause recovery and re-use of all that can be salvaged;
- (3) in the sphere of town planning and development,—
- (a) devising town planning within the limits of the city in accordance with the laws relating to town planning for the time being in force;
  - (b) regulating the land-use pattern in the fringe areas of the city in accordance with the law applicable for the purpose;
  - (c) improvement of bustees;
  - (d) control of regular lines of streets;
  - (e) control of all building operations and regulation of building uses;
  - (f) co-ordination of all overground rights enjoyed by service agencies;

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- (g) co-ordination of activities of agencies relating to laying and maintenance of underground pipelines, tubes, cables and the like;
  - (h) laying out and maintenance of public parks, squares, gardens or recreation areas;
  - (i) re-development of congested areas for providing better living conditions;
  - (j) planned development of new areas for human settlements;
  - (k) preservation of monuments and places of historical, artistic and other importance;
  - (l) measures for beautification of the township by setting up fountains and statues providing recreational areas, improving river banks, landscaping and the like;
- (4) in the sphere of administration,—
- (a) survey of buildings and lands and the preparation and maintenance from time to time of survey maps and plans of the city and other records relating to survey;
  - (b) removal of obstruction and projections in or upon streets, bridges and other public places;
  - (c) securing or removal of dangerous buildings and places;
  - (d) registration of births and deaths;
  - (e) providing boundary marks for the municipal area;
  - (f) destruction of noxious animals or diseased unclaimed dogs;
  - (g) compilation and maintenance of records and statistics relating to the administrative functions of the Corporation;
  - (h) maintenance and development of all properties vested in or entrusted with the management of the Corporation;
  - (i) removal of unauthorised encroachment on public streets and public places;
  - (j) checking the construction of unauthorised buildings and pulling down unlawful construction;
  - (k) ensuring the stoppage of wastage of water supply and other civic facilities;
  - (l) protection of public properties in general and civic properties in particular;
  - (m) abatement of pollutions of all kinds;

*(Part IV.—Chapter VIII.—Powers and functions of the Corporation.—Section 88.)*

- (n) controlling stray animals and birds;
- (o) preventive measures against fire and assistance to fire extinction;
- (p) providing adequate training facilities for the Corporation employees and equipping and motivating them for public service;
- (q) observance of days of national importance.

Discretionary  
functions of  
the  
Corporation.

88. The Corporation may, at its discretion, provide, either wholly or partly, out of the municipal property and municipal fund for the following matters within the limits of the city, namely:—

- (1) in the sphere of public works,—
  - (a) giving relief to, and establishing and maintaining relief works in time of famine or scarcity for, destitute persons within the limits of the city;
  - (b) construction or maintenance of, or providing or giving aids for, passengers' sheds, libraries, museums, community halls, offices, godowns, shops, markets, dharmashalas, rest houses, or places of entertainment and homes for the disabled and the destitute, other public buildings, and domiciliary care of the sick, orphan, destitute and aged people, and night shelter for the pavement dwellers and the homeless;
  - (c) construction and maintenance of old age homes and orphanages;
  - (d) construction and maintenance of, or providing aids to, hospitals, dispensaries, asylums, rescue homes, maternity houses and child welfare centres;
  - (e) construction, purchase, organisation, maintenance, extension and management of mechanically propelled transport facilities for the convenience of the public;
  - (f) construction, maintenance, repair and purchase of any works for the supply of electrical energy or gas;
  - (g) construction of low-cost sanitary dwellings for the economically weaker sections of the community;
  - (h) providing accommodation for all classes of employees of the Corporation;
- (2) in the sphere of education,—
  - (a) establishing and maintaining pre-primary schools such as balwadies, and creche;

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*(Part IV.—Chapter VIII.—Powers and functions of the Corporation.—Section 88.)*

- (b) promotion of civic education, adult education, social education, non-formal education and the like;
  - (c) promotion of cultural activities including music, physical education, sports and theatres;
  - (d) advancement of science and technology in the way of life;
  - (e) advancement of civic consciousness on public health and general welfare by organising discourses, seminars, and conferences;
  - (f) publication of municipal journals, periodical and souvenirs, purchase of books and subscriptions to journals, magazines and newspapers;
- (3) in the sphere of public health and sanitation,—
- (a) construction and maintenance of cattle pounds and cattle vriers;
  - (b) provision for unfiltered water-supply for non-domestic uses;
  - (c) promotion of the use of bio-gas and other non-conventional energy sources;
  - (d) provision for sewage treatment and preparation of compost manures from sewage and other refuse;
  - (e) abatement of smoke nuisances;
  - (f) setting up of milk dairies or farms for supply, distribution and processing of milk or milk products for the benefit of the people;
  - (g) ambulance service for carrying patients;
- (4) in the sphere of administration,—
- (a) civic reception to persons of distinction and paying homage on death to persons of repute;
  - (b) installation of statues, portraits and pictures in appropriate manner;
  - (c) organisation and management of fairs and exhibitions;
  - (d) establishment and maintenance of art galleries and botanical or zoological collections;
  - (e) organisation, construction, maintenance and management of swimming pools, public wash houses, bathing places and other institutions designed for convenience of the community;
  - (f) construction and maintenance of garages and sheds and stands for vehicles;

*(Part IV.—Chapter VIII.—Powers and functions of the Corporation.—Section 89.)*

- (g) purchase and hoisting of the National Flag;
  - (h) measures for eradication of addiction of all kinds like liquors and drugs;
  - (i) organising voluntary labour and co-ordinating the activities of voluntary agencies for community welfare;
- (5) in the sphere of development,—
- (a) encouraging formation of co-operatives and, in particular, housing co-operative societies and assistance to those societies in the construction of residential buildings;
  - (b) providing shelter for the homeless;
  - (c) undertaking manufacturing of building materials and their distribution at fair prices;
  - (d) reclamation of waste lands and promotion of social forestry;
  - (e) establishing and maintaining nurseries for plants, vegetables and trees and promotion of greenery through mass participation;
  - (f) organisation of flower shows and promotion of flower-growing as a civic culture;
  - (g) promotion of agriculture and improvement of cattle breed;
  - (h) assistance to small-scale and cottage and craft industries;
  - (i) programme for rehabilitation of scavengers and their families who are displaced on account of abolition of the system of carrying of night-soil as human head-load;
  - (j) income-generating activities for the weaker sections of the community including the women;
  - (k) collection of statistics and data significant to the community;
  - (l) integration of the development plans and schemes of the city with the district or regional development plan, if any;
- (6) generally, taking all measures not specified in the foregoing provisions which are likely to promote public safety, health, convenience, education or welfare of the community.

Transfer of  
functions of  
State  
Government.

89. (1) Notwithstanding anything contained in any law for the time being in force, the State Government may, subject to such conditions as it may think fit to impose, transfer, by an order published in the *Official Gazette*, to the Corporation any such functions and

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*(Part IV.—Chapter VIII.—Powers and functions of the Corporation.—Section 89.)*

duties of the State Government under any enactment which the State Legislature is competent to enact, or which is otherwise within the executive power of the State, and appear to relate to matters arising within the city being of an administrative character, and shall on such transfer allot to the Corporation such fund and personnel as may be necessary to enable the Corporation to discharge the functions and duties so transferred.

(2) Without prejudice to the generality of the provisions of sub-section (1), the State Government may transfer to the Corporation such functions and duties as are performed by the departments of the State Government on any of the following matters, namely:—

- (a) town and country planning,
- (b) urban development,
- (c) urban development including urban water-supply and sanitation,
- (d) urban transport system including regulation of traffic terminus,
- (e) urban employment schemes and programmes,
- (f) health and family welfare,
- (g) relief and social welfare including social security schemes and programmes,
- (h) public works including road construction and housing,
- (i) cottage and small-scale industries,
- (j) education including primary education, adult education, social education, non-formal education, audio visual education and library services,
- (k) food and supplies including rationing and distribution,
- (l) civil defence,
- (m) fire protection and fire fighting,
- (n) sports and youth services,
- (o) welfare of scheduled castes and scheduled tribes,
- (p) environmental safety and improvement.

(3) Where any functions and duties conferred by or under any enactment are so transferred, that enactment shall have effect as if this section had been incorporated in that enactment.

*(Part V.—Chapter IX.—Municipal Taxation.—A. Taxes and Fees.—Sections 90, 91.—B. Rating and Valuation.—Section 92.)*

**PART V**

**CHAPTER IX**

**Municipal Taxation**

*A. Taxes and Fees*

Power to  
impose  
taxes.

90. (1) The Corporation shall, for the purposes of this Act, have the power to levy the following taxes:—

- (a) a consolidated rate on lands and buildings,
- (b) a tax on professions, trades and callings,
- (c) a tax on advertisements, other than advertisements published in newspapers,
- (d) a tax on carts, carriages and animals,
- (e) toll on ferries and bridges.

(2) The levy, assessment and collection of taxes mentioned in sub-section (1) shall be in accordance with the provisions of this Act and the rules and the bye-laws made thereunder.

Levy of fees,  
charges, etc.

91. (1) The Corporation may from time to time, levy fee for licences issued or permissions granted under the provisions of this Act and also impose charges for any specific services rendered in pursuance of the provisions of this Act.

(2) The State Government may, from time to time, prescribe the scale at which such fees may be levied or charges imposed.

*B. Rating and Valuation*

Consoli-  
dated rate on  
lands and  
buildings.

92. (1) For the purpose of this Act, a consolidated rate on the annual value of lands and buildings determined under this Chapter, shall be imposed by the Corporation.

(2) Such consolidated rate shall be,—

- (a) where the annual value does not exceed two thousand rupees, 11 per cent. of the annual value;
- (b) where the annual value exceeds two thousand rupees but does not exceed twenty thousand rupees, such percentage of the annual value as is worked out by dividing the annual value by two thousand and adding ten to the quotient, the sum thus worked out being rounded off to the nearest first place of decimal;



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*(Part V.—Chapter IX.—Municipal Taxation.—B. Rating and Valuation.—Sections 93, 94.)*

- (c) where the annual value exceeds twenty thousand rupees but does not exceed forty thousand rupees, such percentage of the annual value as is worked out by dividing the first twenty thousand of annual value by two thousand and the rest by one thousand and adding ten to the quotient, the sum thus worked out being rounded off to the nearest first place of decimal;
- (d) where the annual value exceeds forty thousand rupees, forty per cent. of the annual value.

*Illustration.*—If the annual value of any land and building comes to thirty-five thousand rupees, the percentage of consolidated rate to be imposed thereon shall be calculated in the following manner, namely:—

$$10 + \frac{20,000}{2,000} + \frac{15,000}{1,000} \text{ or thirty-five per cent.:}$$

Provided that notwithstanding anything contained elsewhere in this Act or in any other law for the time being in force, before imposition of consolidated rate under this section, there shall be a revised valuation of lands and buildings in accordance with the provisions of this Act:

Provided further that the denominator “two thousand” as referred to in clause (b), or the denominator “two thousand” or “one thousand”, as the case may be, as referred to in clause (c), of this sub-section may undergo an upward revision at such scale as the State Government may from time to time fix by notification in order to lower the percentage of consolidated rate applicable to different ranges of valuation.

93. A surcharge at such rate not exceeding 50 per cent. of the total amount of the consolidated rate imposed on a holding may be levied if such holding is used wholly or in part for commercial, industrial or other non-residential purposes and the Corporation shall, from time to time, decide the rate of surcharge which shall form part of the consolidated rate for the purpose of recovery.

Levy of  
surcharge.

94. Where a holding is used by the owner exclusively for his own residential purposes, rebate not exceeding 20 per cent. of the consolidated rate as determined under this Chapter may be allowed by the Corporation:

Rebate for  
residential  
building.

Provided that the Corporation may cause classification of building according to year of construction for the purpose of granting varying rates of rebate.

*(Part V.—Chapter IX.—Municipal Taxation.—B. Rating and Valuation.—Sections 95-98.)*

Exemption  
of  
diplomatic  
missions.

95. The State Government may, by order, exempt from the payment of any rate, tax, toll or fee payable under the provisions of this Act, any diplomatic or consular mission of a foreign State and the diplomatic and consular officers of such mission.

Exemption  
of Central  
Government  
properties.

96. Notwithstanding anything contained in this Chapter, lands and buildings which are the properties of the Central Government, shall be exempt from the consolidated rate:

Provided that nothing in this section shall prevent the Corporation from levying on such lands and buildings a consolidated rate to which immediately before the commencement of this Act they were, or were treated as, liable:

Provided further that the Corporation may levy a service charge on such buildings on the basis of such annual value and at such rate as may be determined by the Central Government from time to time.

Exemption  
of holdings  
exclusively  
used for  
public  
worship, etc.

97. Notwithstanding anything contained in the foregoing sections in this Chapter,—

- (a) lands or buildings or portions thereof exclusively used for the purpose of public worship, or
- (b) lands or buildings exclusively used for the public burial or as burning ground, or any other place used for the disposal of the dead duly registered under this Act, or
- (c) open spaces including parade grounds which are the properties of Government, shall be exempt from the consolidated rate.

*Explanation.*—For the purpose of clause (a) of this section any land or building used for the purpose of public worship shall not be deemed to be exclusively used for such purpose if on such land or in such building any trade or business is carried on or any rent is derived in respect of such land or building or such land or building is used for any gainful purpose whatsoever.

Exemption  
of holdings  
exclusively  
used for  
public  
charity or  
medical  
relief or  
education of  
the poor,  
free of  
charge.

98. The Mayor-in-Council may exempt from consolidated rate either wholly or in part any holding which is exclusively used with the approval of the Mayor-in-Council for public charity or philanthropic purposes or for the purpose of medical relief to or education of the poor, free of charge.

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*(Part V.—Chapter IX.—Municipal Taxation.—B. Rating and Valuation.—Sections 99-102.)*

99. Whenever from the circumstances of the case levy of a rate on any holding in the Corporation would be productive of excessive hardship to the person liable to pay the same, the Corporation may reduce the amount payable on account of such holding, or may realise the sum by instalments:

Power to reduce rates in case of excessive hardships.

Provided that such reduction or remission shall not, unless renewed by the Corporation, have effect for more than one year.

100. (1) When any holding comprising land and building has remained vacant or unproductive of rent for ninety or more consecutive days, the Corporation may, upon an application in writing from the owner, remit or refund one half of the amount of tax due for the period of such vacancy.

Remission on account of vacant holding.

(2) The Corporation may make bye-laws for the purpose of remission or refund as provided in sub-section (1).

101. The Corporation may exempt from consolidated rate any holding comprising land or building the annual valuation of which does not exceed three hundred rupees:

Exemption of holding of low valuation.

Provided that where a person owns or occupies more than one holding the aggregate annual value of which exceeds three hundred rupees, such holdings shall not be exempted from the consolidated rate.

102. (1) Notwithstanding anything contained in the West Bengal Premises Tenancy Act, 1956 or in any other law for the time being in force, for the purpose of assessment of the consolidated rate, the annual value of a holding comprising land and building shall be deemed to be the gross annual rent including service charges, if any, at which such land or building might at the time of assessment be reasonably expected to let from year to year, less an allowance of one-sixth of such annual value for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent.

Determination of annual valuation.

(2) The annual value of a holding comprising vacant land only shall be deemed to be an amount equal to but not exceeding five per cent. of the estimated market value of the land at the time of assessment.

(3) If the gross annual rent of any class or classes of lands or buildings cannot be easily estimated, the annual value of a holding comprising such land or building shall be deemed to be an amount which may be equal to but may not exceed seven and a half per cent. of the value of the holding obtained by adding the estimated cost of erecting the building at the time of assessment less a reasonable amount to be deducted on account of depreciation, if any, to the estimated present market value of the land valued with the buildings as part of the same premises.

West Ben.  
Act XII of  
1956.

*(Part V.—Chapter IX.—Municipal Taxation.—B. Rating and Valuation.—Sections 103, 104.—C. Valuation and Assessment List.—Section 105.)*

(4) The estimated cost of erecting a building shall not, for the purpose of determination of annual value, include the cost of any plant or machinery (excepting those enumerated in Schedule V) on the land or the building as aforesaid.

(5) In the case of any land or building or part thereof used for public cinema shows or theatrical performances or as a place of similar public recreation, amusement or entertainment, gross annual rent of such land or building or part thereof, as the case may be, shall be deemed to be seven and a half per cent of the gross annual receipts in respect of such cinema shows or theatrical performances or place of public recreation, amusement or entertainment, including receipts from rent and advertisements and sale of admission tickets but excluding taxes on the sale of such tickets:

Provided that the provisions of this sub-section shall not apply in the case of temporary fairs, circuses, and casual shows or performances.

(6) The annual value as determined under this Chapter shall be rounded off to the nearest ten rupees.

Determina-  
tion of  
annual  
valuation of  
holdings  
exempted  
from  
consolidated  
rate.

103. (1) Where any holding is exempt from consolidated rate, the annual valuation thereof shall be determined in accordance with the provisions of this Chapter.

(2) Where any land is exempt from the consolidated rate under the provisions of this Chapter, the annual value of any building erected on such land not entitled to any exemption from the consolidated rate, shall be determined separately from the land in accordance with the provisions of this Chapter.

Unit of  
assessment.

104. Every building together with the site and the land appurtenant thereto comprised in a holding shall be assessed as a single unit:

Provided that where portion of any building together with the site of the land appurtenant thereto is vertically divisible and is separately owned so as to be entirely independent and capable of separate enjoyment notwithstanding the fact that access to such separate portion is made through a common passage or a common staircase, such separately owned portion may be assessed separately.

#### *C. Valuation and Assessment List*

Periodic  
assessment.

105. (1) The annual value of a holding comprising land or building which has been determined before and is in force on the date of the commencement of this Act, shall remain in force until a fresh valuation list is enforced under this Act.

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*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Sections 106-109.)*

(2) The Mayor-in-Council shall cause a general valuation of all holdings in accordance with the provisions of this Chapter as soon as possible after the constitution of a new Corporation and at periodic intervals so as to ensure that there is a revision of annual valuation of all municipal holdings at the termination of successive period of six years.

106. (1) The annual valuation of holdings under this Chapter shall be made by the Mayor-in-Council or, if the State Government so directs, by the Central Valuation Board, West Bengal, established under the West Bengal Central Valuation Board Act, 1978, in which case the preparation of valuation list including determination of all objections shall abide by the provisions of that Act.

Preparation  
of valuation  
and  
assessment  
list.

(2) When the Mayor-in-Council undertakes the preparation of annual valuation, such valuation shall be made by the Assessor of the Corporation who shall determine the annual value of all holdings within the Corporation in the manner provided in this Chapter and cause publication of the assessment list in the prescribed manner:

Provided that the draft assessment list may be published either in respect of all the holdings of the municipal area or holdings within a group of wards at a time.

107. (1) When an assessment list is prepared or revised, the Corporation shall cause the draft assessment list to be published by public notice of the place where the list may be available for inspection.

Publication  
of  
Assessment  
list.

(2) In all cases in which any property is for the first time assessed or the assessment is increased, the Corporation shall also give a written notice thereof to the owner or occupier of the property, if known.

108. (1) Any person being the owner or occupier of a holding, who is dissatisfied with the amount assessed upon him or the valuation of his holding, or otherwise objects to the assessment as contained in the draft assessment list, may apply to the Corporation communicating the grounds of his objection within one month from the date of publication of the public notice or service of the written notice, whichever is later.

Objections  
and hearing.

(2) Every such application shall be heard and determined by such person or persons as may be appointed by the Mayor-in-Council in accordance with such rules as may be prescribed.

109. (1) The Corporation shall publish a final assessment list after hearing and determination of all objections thereto in accordance with the provisions of this Chapter and shall give a public notice of such publication.

Publication  
of final  
assessment  
list.

West Ben.  
Act LVII of  
1978.

*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Sections 110-112.)*

(2) The final assessment list shall take effect from the beginning of the quarter of a year immediately following its publication.

Municipal  
Assessment  
Tribunal.

110. (1) Any person who is dissatisfied with a decision as entered in the final assessment list may prefer an application for review before the Municipal Assessment Tribunal with a period of one month from the date of publication of such final assessment list.

(2) No such application for review shall be entertained unless the existing amount of rate together with one-half of the amount of increase as entered in the final assessment list for one quarter has been deposited and such application shall stand rejected unless such amount is continued to be deposited.

(3) The Municipal Assessment Tribunal for the purpose of review may consist of such persons as may be appointed by the State Government in this behalf.

(4) The order of the Tribunal shall be final and conclusive and shall not be questioned in any court.

Constitution  
of Municipal  
Assessment  
Tribunal.

111. (1) The Municipal Assessment Tribunal shall consist of a Chairman and not more than two other members.

(2) The Chairman shall be a person who is or has been a member of the West Bengal Higher Judicial Service and at least one of the other members shall be a person having experience in municipal affairs, valuation or assessment.

(3) The manner of transaction of business of the Tribunal shall be such as may be prescribed.

Amendment  
and  
alteration of  
assessment  
list.

112. (1) Notwithstanding anything contained in this Chapter or in any other law for the time being in force, the Corporation may, for reasons to be recorded in writing, at any time, direct alteration and amendment of the assessment list in any of the following cases,—

- (a) when the ownership of holding changes; or
- (b) when any tenancy or any rent in respect of the holding changes; or
- (c) when the nature of use of the holding changes; or
- (d) when the land or building comprised in the holding has been re-developed or substantially altered or improved during the period the annual valuation remains in force; or
- (e) when the holding has been acquired by purchase or otherwise by the State Government during the period the annual valuation remains in force; or

*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Sections 113, 114.)*

- (f) when the valuation or assessment has been set aside or declared void by an order of the Court necessitating re-valuation or re-assessment of a holding; or
- (g) when it has been discovered that the holding has been grossly undervalued by reasons of any fraud, misrepresentation, mistake or error; or
- (h) when an alteration has been necessitated to correct any obvious clerical or arithmetical error.

(2) No amendment or alteration of an assessment shall be made without giving the person affected an opportunity of being heard.

(3) Any revision in the annual valuation of any holding or portion thereof as well as the assessment consequent on such revision shall come into force from the beginning of a quarter of a year immediately following an order passed in this behalf by the appropriate authority, and shall remain in force for the unexpired portion of the period during which but for such amendment or alteration such annual valuation would have remained in force.

113. (1) When a new building has been constructed or a new holding has been created by mutation, transfer or otherwise during a period an assessment list remains in force, the Mayor-in-Council may, at any time, cause the annual valuation of such building or holding and assessment thereon to be made in accordance with the provisions of this Act.

Addition to the assessment list.

(2) Before finalising the valuation and assessment of such holding, the Mayor-in-Council shall give the owner or occupier of such holding an opportunity to prefer an objection, if any, within a specified time to the proposed valuation which shall be heard and determined by a person to be appointed by the Mayor-in-Council.

(3) An application for review may be preferred within a fortnight to the Mayor-in-Council against any order passed by the person appointed under sub-section (2) for hearing and determination of the objection.

(4) The Mayor-in-Council shall, as soon as possible thereafter, finalise the valuation and assessment and make addition thereof to the assessment list and such addition shall remain in force for the unexpired portion of the period during which the assessment list remains in force.

114. (1) The Corporation may, with a view to determining the annual value of any holding and the person primarily liable for the payment of rate on such holding, by a written notice, require the owner or the occupier of the land or building comprised in such holding or portion thereof, to furnish a return in such form, within such period and in accordance with such procedure as may be prescribed.

Submission of returns and inspection of holding for purpose of assessment.

*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Section 115.)*

(2) The Corporation may, by a written notice, require the owner or the occupier of any holding or portion thereof used for public cinema show or theatrical performances or as a place of similar public recreation, or amusement or entertainment to furnish return in such form, within such period and in accordance with such procedure as may be prescribed.

(3) Every owner or occupier on whom any notice is served under sub-section (1) or sub-section (2) shall be bound to comply with such notice and to furnish a return with a declaration that the statement made therein is correct to the best of his knowledge and belief.

(4) The Chief Executive Officer or any person subordinate to him and authorised by him in writing in this behalf may, without giving any previous notice to the owner or the occupier of any land or building, enter upon, and make an inspection or survey and take measurement of, such land or building and verify the statement made in any return for such land or building submitted under this Chapter.

Transfer of  
title to land  
or building.

115. (1) Whenever the title of any person to any land or building is transferred, such person, if primarily liable for the payment of consolidated rate on such land or building, and the person to whom the title is so transferred shall, within three months after the execution of the instrument of transfer or after its registration, if it is registered, or after the transfer is effected, if no instrument is executed, give notice of such transfer in writing to the Corporation.

(2) In the event of the death of any person primarily liable as aforesaid, the person on whom the title of such land or building devolves shall, within six months from the date of death of the former, give notice of such devolution in writing to the Corporation.

(3) The notice under this section shall be in such form as may be prescribed, and the transferee or the person on whom the title devolves shall, if so required, be bound to produce before the Corporation any document evidencing the transfer or devolution.

(4) If any person, who transfers his title to any land or building, fails to give any notice under this section to the Corporation, he shall, in addition to any penalty to which he may be subject under this Act, continue to be liable for payment of consolidated rate on such land or building until he gives such notice but nothing in this section shall be deemed to affect the liability of the transferee for payment of the consolidated rate on such land or building.

(5) The Corporation shall, on receipt of a notice of transfer or devolution cause such transfer to be recorded in such form and in such manner as may be prescribed.



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*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Sections 116, 117.)*

(6) On a request by the Corporation, the District Registrar of the district of Darjeeling or the Sub-Registrar of the local registration office shall furnish such particulars regarding the registration of instrument and transfer of immovable property in the municipal area as the Corporation may from time to time require.

(7) Notwithstanding anything contained in sub-section (6), the District Registrar of the district of Darjeeling or the Sub-Registrar of the local registration office shall furnish to the Corporation such particulars soon after the registration of instruments of transfer is effected, or, if the Corporation so requests such periodical returns at such intervals, as the Corporation may require.

**116.** (1) The consolidated rate on lands and buildings shall be primarily leviable:—

Incidence of consolidated rate of lands and buildings.

- (a) if the land or building is let, upon the lessor,
- (b) if the land or building is sublet, upon the superior lessor,
- (c) if the land or building is unlet, upon the person in whom the right to let such land or building vests.

(2) The consolidated rate on any land or building, which is the property of the Corporation and the possession of which has been delivered under any agreement or licensing arrangement, shall be leviable upon the transferee or the licensee, as the case may be.

(3) The liability of the several owners of any building constituting a single unit of assessment, which is or is purported to be severally owned in parts or flats or rooms for payment of consolidated rate or any instalment thereof payable during the period of such ownership shall be joint and several:

Provided that the Chief Executive Officer may apportion the amount of consolidated rate on such building among the co-owners.

**117.** (1) If the annual value of any land or building exceeds the amount of rent of such land or building payable to the person upon whom the consolidated rate on such land or building is leviable under section 116, such person shall be entitled to receive from his tenant the difference between the amount of the consolidated rate on such land or building and the amount which would be leviable if the consolidated rate on such land or building were calculated on the basis of the rent payable to him.

Cases of annual value of land or building exceeding the amount of rent of such land or building.

*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Sections 118-120.)*

(2) If the annual value of any land or building which is sublet exceeds the amount of rent of such land or building payable to the tenant by his sub-tenant or to the sub-tenant by the person holding under him, the tenant or the sub-tenant shall be entitled to receive from his sub-tenant or the person holding under him, as the case may be, the difference between any sum recovered under this Act from such tenant or sub-tenant and the amount of consolidated rate on such land or building which would be leviable if the annual valuation of such land or building were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent he pays.

Recovery of sum due on account of consolidated rate on lands and buildings from occupiers.

118. (1) On the failure to recover any sum due on account of consolidated rate on any land or building from the person primarily liable therefor under section 116, the Chief Executive Officer shall recover from the occupier of such land or building, by attachment of the rent payable, by such occupier, a portion of the total sum due which bears, as nearly as may be, the same proportion to that sum as the rent annually payable by such occupier bears to the total amount of rent annually payable in respect of the whole of such land or building.

(2) An occupier, from whom any sum is recovered under sub-section (1), shall be entitled to be reimbursed by the person primarily liable for the payment of such sum, and may, in addition to having recourse to other remedies that may be open to him, deduct the amount so recovered from the amount of any rent becoming due from time to time from him to such person.

Payment of consolidated rate in quarterly instalments.

119. Save as otherwise provided in this Act, the consolidated rate on any land or building under this Chapter shall be paid by the person liable for the payment therefor in quarterly instalments.

Consolidated rate in a bustee.

120. (1) Notwithstanding anything contained elsewhere in this Act, the consolidated rate on lands and buildings in a bustee shall, after deducting therefrom a sum equal to one-eighth of such rate, be paid by the owner of the land in the bustee.

(2) Whenever a consolidated rate on land and building in a bustee is leviable, the owner of the land in such bustee may recover from the owner of each hut standing thereon—

- (i) half of the consolidated rate on the land on which the hut stands; and
- (ii) the consolidated rate on the hut standing on the land.

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*(Part V.—Chapter IX.—Municipal Taxation.—C. Valuation and Assessment List.—Sections 121, 122.—D. Tax on professions, trades and callings.—Section 123.)*

(3) The sum deducted under sub-section (1) shall be retained by the owner of the land in the bustee—

- (a) as a set-off against the expenses which may be incurred in collecting the portion of the consolidated rate on lands and buildings recoverable under sub-section (2), and
- (b) as a commutation of all refunds in respect of the huts which are vacant or which may be removed or destroyed during the period the consolidated rate on lands and buildings remains in force.

121. If any surcharge is levied on the consolidated rate on any land or building, the person liable to pay such surcharge, may recover the same from the occupier of such land or building who uses it for non-residential purpose:

Person liable to pay surcharge to recover it from the occupier.

Provided that if there is more than one such occupier, the amount of surcharge may be rateably apportioned among them by such person for the purpose of recovery under this section.

122. (1) When a person liable for the payment of the consolidated rate on lands and buildings or surcharge on the consolidated rate defaults to pay the sum due within the prescribed period, a sum not exceeding twenty-five per cent. of the amount of the consolidated rate or the surcharge, as may be determined by the Corporation by regulations, may be recovered from him by way of penalty, in addition to the amount of the consolidated rate or the surcharge payable by him.

Default of payment of consolidated rate.

(2) The amount due as penalty under sub-section (1) shall be recoverable as an arrear of tax under this Act.

*D. Tax on professions, trades and callings*

123. (1) Every person, who exercises or carries on in Siliguri either by himself or by an agent or by a representative, any of the professions, trades or callings mentioned in Schedule III, shall, before the first day of July in each year or within one month of his taking up such profession, trade or calling, as the case may be, pay annually a tax thereon at the rate mentioned in that Schedule:

Tax on professions, trades and callings.

Provided that the payment of such tax shall not be deemed to affect the liability of such person to take out a licence under the provision of any law in force for the time being.

*(Part V.—Chapter IX.—Municipal Taxation.—E. Tax on advertisements.—Sections 124-126.)*

(2) The Chief Executive Officer may require the owner or the occupier of any building or place or any person subject to any tax under this Act or any person who exercises or carries on any profession, trade or calling to furnish such statement, books of accounts or information as may be prescribed.

(3) The Corporation may by regulations provide for the manner of imposition of tax on professions, trades or callings and for payment, refund or remission of such tax.

*E. Tax on advertisements*

Tax on  
advertis-  
ement.

124. (1) Every person, who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding, frame, post, kiosk or structure on, upon, or in any vehicle any advertisement, or who displays any advertisement to public view in any manner whatsoever visible from a public street or other public place, shall pay for every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax at such rate, not exceeding the rate mentioned in Schedule IV, as may be determined by the Corporation.

(2) When any person pays any tax for any advertisement under sub-section (1), the Chief Executive Officer shall grant him a licence in respect of such advertisement specifying the period for which it is valid.

(3) The Corporation may by regulation determine the conditions for the grant of licence under this section and the time for, and the manner of, payment of the tax under this section.

Prohibition  
of  
advertis-  
ements  
without  
payment of  
tax.

125. No advertisement for which tax is payable under section 124 shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure or shall be displayed to public view in any manner whatsoever in any place unless the tax is paid.

Presumption  
in case of  
contraven-  
tion.

126. Where any advertisement has been erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure or within a public street or a public place in contravention of the provisions of this Act or any rules or regulations made thereunder, it shall be presumed that the contravention has been committed by the person or persons or their agents on whose behalf the advertisement purports to be so erected, exhibited, fixed or retained.

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*(Part V.—Chapter IX.—Municipal Taxation.—E. Tax on advertisements.—Sections 127, 128.)*

127. If any advertisement is erected, exhibited, fixed or retained in contravention of the provisions of this Act or any rules or regulations made thereunder, the Chief Executive Officer may require the owner or the occupier of the land, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained, to take down or remove such advertisement or may enter any building, land or property and have the advertisement dismantled, taken down or removed or spoiled, effaced or screened.

Power of  
Chief  
Executive  
Officer in  
case of  
contraven-  
tion.

128. The provisions of sections 124 to 125 shall not apply to any advertisement which—

Exceptions.

- (a) relates to a public meeting or an election to the Parliament or the State Legislature or the Corporation or any candidature in respect of such election; or
- (b) is exhibited within the window of any building if the advertisement relates to any trade, profession or business carried on in such building; or
- (c) relates to any trade, profession or business carried on within the land or building upon or over which such advertisement is exhibited or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held on or upon or in such land or building; or
- (d) relates to the name of any land or building upon or over which the advertisement is exhibited or to the name of the owner or the occupier of such land or building; or
- (e) relates to any railway administration and is exhibited within any railway station or upon any wall or other property of a railway administration; or
- (f) relates to any activity of the Government or the Corporation; or
- (g) is not exhibited for the purpose of any trade and relates to any—
  - (i) public charitable institution, or
  - (ii) public educational institution, or
  - (iii) public hospital, or
  - (iv) free dispensary, or
  - (v) place of worship, or
  - (vi) information or direction given to the public for their convenience or guidance.

*(Part V.—Chapter IX.—Municipal Taxation.—F. Tax on carts, carriages and animals.—Sections 129-132.)*

*F. Tax on carts, carriages and animals*

Tax on carts,  
carriages  
and animals.

129. A tax shall be imposed by the Corporation on all carts, carriages and animals kept within the boundaries of the Corporation except—

- (a) carriage kept for sale by bonafide dealers in carriages and not used for any other purpose;
- (b) carriages and animals maintained by any authority for the purpose of a fire brigade;
- (c) carriages and animals belonging to Government and maintained for police or military purposes; and
- (d) such other classes of carriages and animals as may be prescribed.

*Explanation I.*—The expression “carriages” includes hackney carriage, rickshaw, cycle-rickshaw, four-wheeled or two-wheeled carriage, jin rickshaw, bicycle or tricycle, car drawn by animals, pushcart or thela but does not include children’s perambulators or tricycles.

*Explanation II.*—The expression “animals” includes horse, donkey, mule, pony, cow, buffalo, goat, pig, sheep and dog.

Rate of tax.

130. The rate of tax on carriages and animals shall be such as may be determined by regulations and different rates may be fixed for different classes of carriages or animals:

Provided that the rate of such tax shall not exceed one hundred rupees annually in the case of a carriage or an animal.

Tax on  
whom  
leviable.

131. The tax on carriages and animals shall be leviable upon the owners or the persons having possession or control of the carriages or the animals:

Provided that in the case of an animal generally used or employed in drawing any carriage, the tax in respect of such animal shall be leviable upon the owner or the person having possession or control of such carriage, whether or not such animal is owned by such owner or such person.

Licence.

132. (1) When the owner or the person having possession or control of any carriage or animal pays to the Corporation the tax payable by him under this Act, the Chief Executive Officer shall grant him a licence.

(2) The Chief Executive Officer may require the owner or the person having possession or control of any carriage or animal or the occupier of any land or building on or in which any animal is kept to furnish such statement in relation to such carriage or animal as may be prescribed.

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*(Part V.—Chapter IX.—Municipal Taxation.—F. Tax on carts, carriages and animals.—Sections 133, 134.—G. Toll.—Section 135.)*

(3) The Chief Executive Officer may, by a written notice, require any person who carries on trade or business of a livery stable-keeper to produce for inspection all books and accounts relating to such trade or business.

133. The Mayor-in-Council may compound, for any period not exceeding one year at a time, with any livery stable-keeper or other person keeping vehicles for hire or animals for sale or hire for a lump sum to be paid by such livery stable-keeper or other person in respect of the vehicles or animals so kept in lieu of the taxes which such livery stable-keeper or other person would otherwise be liable to pay under this Act.

Power of Mayor-in-Council to compound for tax.

134. The Corporation may by regulations determine the manner of imposition, payment, refund and remission of tax on carriages and animals, the time for payment of such tax and the conditions under which a licence may be granted.

Power of Corporation to make regulations providing for manner of imposition, etc. of tax.

#### G. Toll

135. The Corporation may, with the sanction of the State Government,—

Levy of toll.

- (i) establish a toll-bar on any public street (except a Kutchra road), wherever situated in Siliguri, vested in the Corporation and constructed or reconstructed by or on behalf of the Corporation; and
- (ii) levy tolls at such toll-bar on persons, vehicles and animals passing over such street:

Provided that no toll-bar shall be established or tolls levied otherwise than for the purpose of recovering—

- (a) the expenses incurred by the Corporation in constructing or reconstructing such street;
- (b) interest on such expenses—
  - (i) at the rate of four per cent. per annum; or
  - (ii) when such expenses are defrayed wholly or in part from a loan, one and a half per cent. per annum above the rate of interest chargeable on such loan; and
- (c) the capitalised value of the estimated cost of the Corporation for maintaining such street.

*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Sections 136-138.)*

CHAPTER X

A. *Payment and recovery of taxes*

Manner of  
recovery of  
taxes under  
this Act.

**136.** Save as otherwise provided in this Act, any tax levied under this Act may be recovered in accordance with the following procedure and in such manner as may be prescribed—

- (a) by presenting a bill, or
- (b) by serving a notice of demand, or
- (c) by distraint and sale of defaulter's movable property, or
- (d) by the attachment and sale of a defaulter's immovable property, or
- (e) in the case of consolidated rate of land and buildings, by the attachment of rent due in respect of the land or the building, or
- (f) by a certificate under the Bengal Public Demands Recovery Act, 1913.

Ben. Act III  
of 1913.

Time and  
manner of  
payment of  
taxes.

**137.** (1) Save as otherwise provided in this Act, any tax levied under this Act shall be payable on such dates, in such number of instalments and in such manner as may be prescribed.

(2) If any amount due is paid on or before the date determined under sub-section (1), a rebate of five per cent. of such amount shall be allowed.

Presentation  
of bill.

**138.** (1) When any tax has become due, the Chief Executive Officer shall cause to be presented to the person liable for the payment thereof a bill for the amount due:

Provided that no such bill shall be necessary in the case of—

- (a) a tax on professions, trades and callings;
- (b) a tax on advertisements;
- (c) a toll.

*Explanation.*—A bill shall be deemed to be presented under this section if it is sent by post under certificate of posting to the person liable for payment of the amount included in the bill, and in such case, the date borne on such certificate of posting shall be deemed to be the date of presentation of the bill to such person.

(2) Every such bill shall specify the particulars of the tax and the period for which charge is made.



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*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Sections 139-141.)*

**139.** (1) Save as otherwise provided in this Act, if the amount of the tax for which a bill has been presented under section 138 is not paid within thirty days from the presentation thereof or if the tax on professions, trades and callings or the tax on advertisements is not paid after it has become due, the Chief Executive Officer may cause to be served upon the person liable for the payment of the same notice of demand in such form as may be specified by the Corporation by regulations.

Notice of demand and notice fee.

(2) For every notice of demand which the Chief Executive Officer causes to be served on any person under this section, a fee of such amount, not exceeding twenty-five rupees, as the Corporation may determine by regulations shall be payable by the said person and shall be included in the cost of recovery.

**140.** (1) If the person liable for the payment of any tax does not, within thirty days of the service of the notice of demand under section 139, pay the sum due and if no appeal is preferred against such tax, he shall be deemed to be in default.

Penalty in case of default of payment of taxes.

(2) When the person liable for the payment of any tax is deemed to be in default under sub-section (1), such sum, not exceeding fifteen per cent. of the amount of tax, as may be determined by the Corporation by regulations, may be recovered from him by way of penalty, in addition to the amount of the tax, the notice fee payable under sub-section (2) of section 139 and simple interest in accordance with sub-section (3).

(3) Simple interest at such rate as may be determined by the State Government from time to time shall be payable on any amount of tax remaining unpaid with effect from the date from which the person referred to in sub-section (1) becomes a defaulter under that sub-section.

(4) The amount due as penalty or interest under this section shall be recoverable as an arrear of tax under this Act.

**141.** (1) If any person liable for payment of tax does not within thirty days after the expiry of thirty days referred to in sub-section (1) of section 140, pay the amount due, such sum together with all costs, interest due and penalty may be recovered under a warrant, issued in such form as may be specified by the Corporation by regulations, by distress and sale of the movable property or the attachment on sale of the immovable property of the defaulter:

Recovery of tax.

Provided that the Chief Executive Officer shall not recover any sum the liability of which has been remitted on appeal under the provisions of this Act.

*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Sections 142, 143.)*

(2) Every warrant issued under this section shall be signed by the Chief Executive Officer or any other officer authorised by him in this behalf.

Distress.

**142.** (1) It shall be lawful for any officer or other employee of the Corporation to whom a warrant issued under this Chapter is addressed to distrain, wherever it may be found in any place in Siliguri any movable property belonging to the person therein named as defaulter subject to the following condition, exception and exemptions, namely:—

(a) the following property shall not be distrained:

(i) the necessary wearing apparel and bedding of the defaulter, his wife and children and their cooking and eating utensils;

(ii) tools of artisans;

(iii) books of accounts;

(b) the distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the amount recoverable under warrant, and if any property has been distrained which, in the opinion of the Chief Executive Officer, should not have been distrained, it shall forthwith be released.

(2) The person charged with the execution of a warrant shall in the presence of two witnesses forthwith make an inventory of the property which he seizes under such warrant, and shall, at the same time, give a written notice in such form as may be specified by the Corporation by regulations to the person in possession thereof at the time of seizure that the said property will be sold as therein mentioned.

(3) If there is reason to believe that any property seized under a warrant of distress issued under section 141, if left in the place where it is found is likely to be removed by force, the officer executing the warrant may take it to the office of the Corporation or to any place appointed by the Chief Executive Officer.

Disposal of  
distrained  
property and  
attachment  
and sale of  
recoverable  
property.

**143.** (1) When the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is, when added to the amount to be recovered, likely to exceed its value, the Chief Executive Officer shall give notice to the person in whose possession the property was at the time of seizure that it will be sold at once, and he shall sell it accordingly by public auction unless the amount mentioned in the warrant is forthwith paid.

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*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Section 144.)*

(2) If the warrant is not in the meantime suspended by the Chief Executive Officer or discharged, the property seized shall, after the expiry of the period mentioned in the notice served under sub-section (2) of section 142, be sold by public auction by order of the Chief Executive Officer.

(3) When a warrant is issued for the attachment and sale of immovable property, the attachment shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge and declaring that such property will be sold unless the amount of tax due with all costs or recovery is paid into the Corporation office within fifteen days from the date of attachment.

(4) A copy of the order under sub-section (3) shall be affixed on a conspicuous part of the property and upon a conspicuous part of the Corporation office.

(5) Any transfer of or charge on the property attached or any interest therein made without written permission of the Chief Executive Officer shall be void as against all claims of the Corporation enforceable under the attachment.

(6) The surplus of the sale proceeds, if any, shall, immediately after the sale of the property, be credited to the General Account of the Municipal Fund, and notice of such credit shall be given at the same time to the person whose property has been sold or his legal representatives and if the same is claimed by written application to the Chief Executive Officer within one year from the date of the notice, a refund thereof shall be made to such person or representative.

(7) All sales of property under this section shall, so far as may be practicable, be regulated by the procedure in force for the time being in the Sessions' Court with respect to a sale after distress.

(8) No officer or employee of the Corporation shall directly or indirectly purchase any property at any such sale.

(9) Any surplus not claimed within one year as aforesaid shall be the property of the Corporation.

(10) For every distraint and attachment made in accordance with the foregoing provisions, a fee of such amount not exceeding two and a half per cent. of the amount of the tax due as shall in each case be fixed by the Chief Executive Officer shall be charged and included in the cost of recovery.

**144.** (1) If the Chief Executive Officer has reason to believe that any person from whom any sum is due or is about to become due on account of any tax is about to move from Siliguri, he may direct the

Recovery  
from person  
about to  
leave  
Siliguri.

*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Sections 145-147.)*

immediate payment by such person of the sum so due or about to become due and to cause a notice of demand for the same to be served on such person.

(2) If, on the service of such notice, such person does not forthwith pay the sum so due or about to become due, the amount shall be leviable by distress or attachment and sale in the manner hereinbefore provided, and the warrant of distress or attachment and sale may be issued and executed without any delay.

Recovery  
under Ben.  
Act III of  
1913.

**145.** After a defaulter has been proceeded against unsuccessfully under the foregoing provisions of this Chapter or with partial success, any sum due or the balance of any such due may be recovered by the Chief Executive Officer by certificate under the Bengal Public Demands Recovery Act, 1913, together with interest and cost of recovery.

Ben. Act III  
of 1913.

Distraint not  
unlawful for  
want of  
form.

**146.** No distress, under this Act shall be deemed to be unlawful nor shall any person making the same be deemed to be a trespasser on account of—

- (a) any defect or want of form in the notice, summons, notice of demand, warrant of distress inventory or other proceeding relating thereto, or
- (b) any irregularity committed by such person:

Provided that any person aggrieved by such defect or irregularity may, by order of a Court of competent jurisdiction recover the full satisfaction of any special damage sustained by him.

Occupiers  
may be  
required to  
pay rent  
towards  
satisfaction  
of  
consolidated  
rates.

**147.** (1) For the purposes of recovery of any consolidated rate from any occupier under section 118, the Chief Executive Officer shall cause to be served on such occupier a notice requiring him to pay to the Corporation any rent due or falling due from him in respect of the land or building to the extent necessary to satisfy the portion of the sum due for which he is liable under the said section.

(2) Such notice shall operate as an attachment of such rent unless the portion of the sum due shall have been paid and satisfied, and the occupier shall be entitled to credit in account with the person to whom such rent is due for any sum paid by him to the Corporation in pursuance of such notice:

Provided that if the person to whom such rent is due is not the person primarily liable for payment of the consolidated rate, he shall be entitled to recover from the person primarily liable for the payment of such tax any amount for which credit is claimed as aforesaid.

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*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Sections 148, 149.)*

(3) If any occupier fails to pay to the Corporation any rent due or falling due which he has been required to pay in pursuance of a notice served upon him as aforesaid, the amount of such rent may be recovered from him by the Corporation as an arrear of tax under this Act.

**148.** (1) If any money is due under this Act from the owner of any land or premises on account of consolidated rate on lands and buildings or any other tax, expenses or charges recoverable under this Act and if the owner of such land or premises is unknown or the ownership thereof is disputed, the Chief Executive Officer may publish twice, at an interval of not less than two months, a notification of such dues and of sale of such land or premises for realisation thereof and after the expiry of not less than one month from the date of last publication of such notification, unless the amount recoverable is paid, may sell such land or premises by public auction to the highest bidder, who shall deposit, at the time of sale twenty-five per cent. of the purchase money, and the balance thereof within thirty days of the date of sale. Such notification shall be published in the *Official Gazette* and in local newspaper and by displaying on the land or the premises concerned.

Recovery of consolidated rate on lands and buildings or any other tax or charges when owner of land or premises is unknown or ownership is disputed.

(2) After deducting the amount due to the Corporation as aforesaid, the surplus sale proceeds, if any, shall be credited to the General Account of the Municipal Fund and may be paid, on demand, to any person who establishes his right thereto to the satisfaction of the Chief Executive Officer or a court of competent jurisdiction.

(3) Any person may pay the amount due at any time before the completion of the sale, whereupon the sale shall be abandoned. Such person may recover such amount by a suit in a court of competent jurisdiction from any person beneficially interested in such land or premises.

**149.** (1) No assessment and no charge or demand of the consolidated rate of lands and buildings or of any other tax made under this Act shall be called in question or shall in any way be affected by reason of—

Taxes not invalid for defect of form.

- (a) any clerical or arithmetical mistake arising from any accidental slip or omission—
  - (i) in the description of any property or thing liable to such tax, or
  - (ii) in the description of any property or thing liable to such tax, or
  - (iii) in the amount of assessment of such tax, or
- (b) (i) any clerical error, or
- (ii) any defect of form, not being of a substantial nature:

*(Part V.—Chapter X.—A. Payment and recovery of taxes.—  
Section 150.—B. Recovery of consolidated rate by person  
primarily liable to pay to the Corporation.—Sections 151-153.)*

Provided that the Chief Executive Officer may, either of his own motion or on the application of any aggrieved person, correct any clerical or arithmetical mistake or clerical error or defect of form as aforesaid.

(2) It shall suffice for the purpose of levying any tax under this Act or of any assessment of value of any property under this Act, if the property taxed or assessed is so described as to be generally known, and it shall not be necessary to name the owner or the occupier thereof.

Cancellation  
of  
irrecover-  
able dues.

**150.** The Corporation may by order strike off the books of the Corporation any sum due on account of the consolidated rate on lands and buildings or any other tax or on any other account, which may appear to it to be irrecoverable.

*B. Recovery of consolidated rate by person primarily  
liable to pay to the Corporation*

Apportion-  
ment of  
consolidated  
rate by the  
person  
primarily  
liable to pay.

**151.** Save as otherwise provided in this Act, the person primarily liable to pay the consolidated rate in respect of any land or building may recover,—

- (a) if there be but one occupier of the land or building, from such occupier half of the rate so paid, and may, if there be more than one occupier, recover from each occupier half of such sum as bears to the entire amount of rate so paid by the owner the same proportion as the value of the portion of the land or building in the occupation of such occupier bears to the entire value of such land or building;

Provided that if there be more than one occupier, such half of the amount may be apportioned and recovered from each occupier, in such proportion as the annual value of the portion occupied by him bears to the total annual value of such land or building;

- (b) the entire amount of the surcharge on the consolidated rate on any land or building from the occupier of such land or building who uses it for commercial or non-residential purpose.

Mode of  
recovery.

**152.** If any person is primarily liable to pay any consolidated rate on any land or building and is entitled to recover any sum from an occupier of such land or building, he shall have, for recovery thereof, the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to recover such sum.

The  
consolidated  
rate of lands  
and  
buildings to  
be first  
charge on  
premises.

**153.** The consolidated rate on lands and buildings due from any person shall, subject to the prior payment of land revenue (if any) due to the Government thereupon, be a first charge upon the land or the building belonging to such person and upon the movable property (if any) found within or upon such land or building.

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*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—  
A. Proprietary rights of the Corporation.—Sections 154-156.)*

## PART VI

### CIVIC SERVICES

#### CHAPTER XI

#### Water Supply and Drainage

##### *A. Proprietary rights of the Corporation*

**154.** All public tanks, reservoirs, cisterns, wells, tubewells, aqueducts, conduits, tunnels, pipes, taps and other water-works, whether made, laid or erected at the cost of the Municipal Fund or otherwise, and all bridges, buildings, engines, works, materials and things, connected therewith or appertaining thereto and also any adjacent land (not being private property) appertaining to any public tanks, which is situated in Siliguri, shall vest in the Corporation:

Public water-works, etc. to vest in the Corporation.

Provided that the Corporation may, with the approval of the State Government, make over the water-works for development and maintenance to a separate and independent agency and it shall be lawful for such agency to construct or acquire new water-works.

**155.** (1) All rights over the sub-soil water resources in Siliguri shall vest in the Corporation.

Rights over sub-soil water resources.

(2) No person shall sink a tubewell in Siliguri except with the prior permission of the Chief Executive Officer.

(3) The Chief Executive Officer may grant such permission on such terms and conditions as may be determined by regulation.

**156.** The Corporation shall, within the limits of its capacity, provide for the supply of—

Supply of filtered and unfiltered water.

(a) filtered water in all parts of Siliguri for domestic purposes, and

(b) unfiltered water for the purpose of street-watering, flushing of municipal drains, public privy and urinals, gully pits and extinguishing fire.

(2) Notwithstanding the provisions of sub-section (1), the Corporation may supply filtered water and unfiltered water for any other purpose on such terms and conditions as may be provided by regulation made by it in this behalf.

*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—*

*A. Proprietary rights of the Corporation.—Sections 157-160.—*

*B. Drainage and Sewerage.—Section 161.)*

Power of  
Chief  
Executive  
Officer to  
allow owner  
or occupier  
of premises  
to lay down  
service-  
pipes.

**157.** Subject to such conditions as the Corporation may from time to time impose, the Chief Executive Officer may allow any person owning or occupying any premises to lay down service-pipes from the mains of the Corporation for the purpose of bringing into the premises a supply of filtered and unfiltered water for use therein under the provisions of this Act or the regulations made thereunder.

Private  
connections  
to premises.

**158.** All private connections to premises from the mains of the Corporation for the supply of water therein and all pipes, taps and other fittings used for such supply shall be made, maintained and regulated in accordance with such regulations as may be made in this behalf.

Regulation  
of  
consumption  
of water and  
provisions  
for meters.

**159.** No owner or occupier of any premises shall suffer water to be wasted. The Corporation may establish block meter for any area or cause meters to be attached to premises for recording the supply of filtered water for regulation of consumption of water and prevention of wastage of water in such manner and may impose fees at such rates for consumption beyond such limit, as may be determined by regulations.

Bathing  
platforms  
and urinals,  
latrines and  
public stand  
posts.

**160.** The Corporation may erect bathing platforms, urinals, latrines and public stand posts to be maintained in such manner as may be determined, and may levy such user fees for realisation of cost of maintenance thereof as may be specified, by regulations.

*B. Drainage and Sewerage*

Public drains  
and drains  
in, alongside  
or under  
public  
streets; to  
vest in  
Corporation.

**161.** (1) All public drains, and all drains in, alongside or under any public street, whether made at the charge of the Municipal Fund or otherwise, and all works, materials and things, appertaining thereto, which are situated at Siliguri shall vest in the Corporation:

Provided that the Corporation may, with the approval of the State Government, make over the trunk-sewers, sewage treatment plants, pumping stations and other utilities to a separate and independent agency for maintenance and development and it shall be lawful for such agency to construct new trunk-sewers, sewage treatment plants, pumping stations or other utilities.

(2) For the purposes of enlarging, deepening or otherwise repairing or maintaining any such drain, so much of the sub-soil appertaining to the drain as may be necessary for the said purpose shall also be deemed to vest in the Corporation.



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*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—  
B. Drainage and Sewerage.—Sections 162, 163.—  
C. Drainage of premises.—Section 164.)*

**162.** All drains and ventilation-shaft, pipes and other appliances and fittings connected with drainage works constructed, erected or set up at the charge of the Municipal Fund in or upon premises not belonging to the Corporation, whether for the use of the owner or the occupier of such premises or not, shall, unless the Corporation otherwise determines, vest and be deemed always to have vested in the Corporation.

Drains, etc., constructed, etc. at charge of Municipal Fund in premises to vest in Corporation.

**163.** (1) Without the written permission of the Chief Executive Officer granted in accordance with such regulations as may be made by the Corporation in this behalf,—

Private streets, etc., not to be constructed over municipal drain without permission.

- (a) no private street shall be constructed over any municipal drain, or
- (b) no wall or other structure shall be newly erected over any municipal drain, or
- (c) no wall, fence or structure shall be erected on the bed, bank or embankment or any municipal sewage or storm-water channel, nor any portion thereof shall be interfered with, encroached upon, altered or occupied for fishery, agriculture or any other purpose.

(2) If any private street is constructed, or any wall or other structure is erected over any municipal drain, or if any wall, fence or structure is erected on the bed or embankment of any municipal sewage or storm water channel or if any portion thereof is interfered with, encroached upon, altered or occupied without the written permission of the Chief Executive Officer, the Chief Executive Officer may remove or otherwise deal with the same in such manner as he may think fit and the expenses incurred by the Corporation in so doing shall be paid by the owner of such private street, wall or other structure or by the person who interferes with or encroaches upon or alters or occupies, as the case may be.

*C. Drainage of premises*

**164.** The owner or the occupier of any premises shall be entitled to cause his house-drains to empty into a municipal drain, provided that before so doing, he obtains the written permission of the Chief Executive Officer and complies with such condition as the Chief Executive Officer may determine as to the mode in which, and the superintendence under which, communications between house-drains and municipal drains are to be made.

Right of owner or occupier of premises to empty his house-drains into municipal drain.

*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—  
C. Drainage of premises.—Sections 165-169.)*

Connection with municipal drain not to be made except in conformity with section 164.

**165.** (1) No person shall, without complying with the provisions of section 164, make or cause to be made, any connection of a house-drain with a municipal drain.

(2) The Commissioner may in accordance with such regulations as may be made by the Corporation in this behalf close, demolish, alter or remake any connection made in contravention of sub-section (1), and the expenses incurred in so doing shall be paid by the owner or the occupier of the premises for the benefit of which such connection was made or by the person who made or caused to be made such connection.

House-drain, closed cesspool, etc.

**166.** Where any premises is in the opinion of the Chief Executive Officer without sufficient means of effective drainage, the Chief Executive Officer may by written notice require the owner of the premises to construct a house-drain up to a point to be specified in the notice or to construct a closed cesspool and drains emptying into such cesspool in such manner as may be determined by regulation.

Grouping or combination of house-drains and enforcement of drainage to undrained premises.

**167.** The Corporation may, if it considers necessary, make regulations for grouping or combination of house-drains for economic or operational advantages and for enforcement of drainage of undrained premises and for any other matters in connection with drainage.

Municipal drains may communicate with public drains, etc.

**168.** Subject to the approval of the State Government, the Corporation may, if necessary, make the municipal drains communicate with, or empty into, any public drain, lake, canal or water course outside the municipal limit of the Corporation and may, in doing so, exercise throughout the line outside the municipal limit of the Corporation along which the municipal drains are to run all the powers exercisable by it under this Act if the said municipal drains were to run entirely within the municipal limit of the Corporation.

Certain matters not to be passed into municipal drains.

**169.** (1) No person shall throw, empty or otherwise discharge into any water source, channel or municipal drain within or outside the municipal limit of the Corporation any matter, refuse, trade effluent or waste so as to cause pollution, health hazard or nuisance prejudicial to environment.

(2) Subject to the provisions of any other law for the time being in force, the Corporation may by regulation provide for treatment standard to be maintained before discharge of any industrial waste or foul water or refuse into any river, water source, channel or municipal drainage and sewerage system.

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*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—  
C. Drainage of premises.—Sections 170-172.—D. Privies,  
urinals and bathing and washing places.—Sections 173, 174.)*

170. If it appears to the Mayor-in-Council that it is necessary to place or carry any pipe or drain over, under or across the immovable property of any person to maintain the only or the most convenient municipal water-supply to, and drainage of, any premises, the Mayor-in-Council may, after giving the owner of the immovable property an opportunity of being heard, authorise the owner or occupier of the premises to place or carry such pipe or drain over, under or across such immovable property in such manner as it may think fit to allow.

Placing or carrying any pipe, etc. over, under or across any immovable property.

171. The Corporation may place and maintain aqueducts, conduits and lines of mains or pipes or drains over, under or across any immovable property within or without the local limit of the Corporation and may enter any property for such purpose:

Placing and maintenance of aqueducts, etc. over, under or across any immovable property.

Provided that the Corporation shall not acquire any right other than the right of user in the property over, under or across which any aqueducts, conduits, lines of mains, pipes or drains are placed.

172. The Chief Executive Officer shall cause to be maintained complete survey maps, drawings and descriptions of all underground utilities in Siliguri including water-supply mains, supply pipes, sewers and connections thereto in such form and in such manner as may be prescribed and shall ensure the secrecy of the same in conformity with the provisions of the Official Secrets Act, 1923.

Maps of underground utilities.

19 of 1923.

*D. Privies, urinals and bathing and washing places*

173. The Corporation shall—

- (a) provide and maintain, in proper and convenient situations, water closets and urinals for the use of the public, and
- (b) cause such water closets and urinals to be constructed and kept so as not be a public nuisance or injurious to public health.

Power of Corporation to provide and maintain public privies and urinals.

174. (1) The Corporation may grant license to a private individual or organisation for maintenance and regulation of use of public toilets and urinals constructed by it and on such terms and conditions as may be determined by regulations.

License for public toilets and urinals.

(2) Such licensee shall be entitled to recover from the users such fee for the use of the public toilets and urinals as may be determined by regulations.

*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—  
D. Privies, urinals and bathing and washing places.—  
Sections 175, 176.)*

(3) No person shall keep or maintain a toilet or urinal for public use without the specific permission of the Corporation and the Corporation may impose such conditions therefor as it may consider necessary.

Conversion  
of service  
privies into  
sanitary  
toilets or  
septic tank  
latrines.

**175.** (1) Whenever it appears necessary on sanitary or environmental grounds, the Mayor-in-Council may declare any ward or part of a ward of the Corporation as the area—

- (i) where, if the area be one covered with sewerage system, all existing service privies shall be converted into sanitary toilets with necessary connection with the sewerage system, and
- (ii) where, if the area is not one covered with sewerage system, all service privies shall be converted into sanitary latrines,

within such period as may be fixed by the Mayor-in-Council.

(2) In any area in respect of which a declaration has been made under sub-section (1), the owners of the premises served by service privies shall cause such conversion under clause (i) or clause (ii), as the case may be, of sub-section (1), to be made at their own cost.

(3) If any such owner fails to cause such conversion to be made under sub-section (2), the Corporation may cause the conversion to be made and recover the expenses thereof together with such penalty, not exceeding twenty per cent. of the expenses so incurred, from such owner within such period and in such manner as may be determined by regulations.

Privy, urinal  
and other  
accommoda-  
tion at  
premises for  
twenty or  
more  
labourers or  
workmen.

**176.** (1) There shall be provided in every new building at or in which not less than twenty labourers or workmen are likely to be employed such privy and urinal accommodation and such accommodation for bathing or washing of clothes and domestic utensils as the Corporation may decide.

(2) Where any premises at or in which not less than twenty labourers or workmen are employed are without privy, urinals, bathing or washing place accommodation or with inadequate accommodation, the Mayor-in-Council may by written notice require the owner of such premises to provide such privy, urinals, bathing underground utilities in Siliguri including water-supply mains, bathing or washing place accommodation as it may determine.

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*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—*

*D. Privies, urinals and bathing and washing places.—Section 177.—*

*E. Cesspools and other filth receptacles.—Sections 178, 179.)*

177. If any premises intended for human habitation are without privy or urinal accommodation or the existing accommodation is, in the opinion of the Mayor-in-Council, insufficient, inefficient or for sanitary reasons objectionable, the Mayor-in-Council may, by a written notice, require the owner of such premises to—

Provisions for privy and urinal accommodation in premises where accommodation is not provided or is insufficient.

- (a) provide such privy or such additional privy or urinal accommodation as it may decide, or
- (b) make such structural or other alterations in the existing privy or urinal accommodation as it may decide, or
- (c) substitute, notwithstanding the provisions contained in section 175, any service privy or service urinal accommodation by connected privy or connected urinal accommodation where there is underground sewerage system, and by septic-tank privy or septic-tank urinal accommodation where there is no underground sewerage system,

within ninety days of such notice.

*E. Cesspools and other filth receptacles*

178. (1) No person shall construct a cesspool—

Position of cesspools.

- (a) beneath any part of any building or within fifteen metres of any tank, reserve, water source or well, or
- (b) upon any site or in any position in Siliguri which has not been approved in writing by the Chief Executive Officer, or
- (c) upon any site or in any position outside Siliguri which has not been so approved and is situated within ninety metres of any reservoir, used for storage of filter water to be supplied to Siliguri.

(2) The Chief Executive Officer may at any time by a written notice require the owner of the premises in which any cesspool has been constructed in contravention of the provisions of sub-section (1) to remove such cesspool and to fill up the cesspool with such materials as may be approved by him.

179. All house-drains, within as well as without the premises to which they belong, and all cesspools, privies and urinals shall, as respects their site, construction, materials and dimension and arrangements for flushing the same, be under the survey and the control of the Corporation and subject to such regulations as the Corporation may make in this behalf.

House-drains, etc. to be subject to survey and control of the Corporation.

*(Part VI.—Civic Services.—Chapter XI.—Water Supply and Drainage.—  
E. Cesspools and other filth receptacles.—Section 180.—  
Chapter XII.—Streets and Public Places.—Sections 181-183.)*

Power of Corporation to grant licence to plumbers.

180. (1) The Corporation may, from time to time, grant to any person it thinks fit, a licence to act as a plumber for the purposes of this Act.

(2) Every such licence shall be granted in such manner and in such form and on such terms and conditions as may be determined by the Corporation by regulations.

CHAPTER XII

**Streets and Public Places**

Vesting of public streets in the Corporation.

181. (1) All streets and public places, squares, parks, and gardens not being the property of, and kept under the control of Government of the Board of Trustees for the improvement of Siliguri including the soil, sub-soil and the side-drains, footways, pavements, trees, stones and other materials, implements and other things provided for such streets and other public places, which are situated in Siliguri shall vest in the Corporation.

(2) Whenever the Corporation proposes to determine the name by which any public street or public place is to be known or to change the name of any public street or public place, it shall refer the proposal to an Advisory Committee constituted under sub-section (3) for its consideration.

(3) The State Government shall, by notification, constitute an Advisory Committee for naming, or changing the name of, any public street or square in Siliguri. The Advisory Committee shall consist of such number of persons, not exceeding eight but not less than five, as the State Government may think fit.

Functions of the Chief Executive Officer in respect of public streets.

182. The Corporation shall cause all public streets vested in it under section 181 to be maintained by the Chief Executive Officer who shall for this purpose do all things necessary for the public safety and convenience including the construction and maintenance of the bridges, causeways, sub-ways, flyovers and culverts.

Power to make new public street, etc.

183. The Corporation may lay out and make new public streets, construct bridges, sub-ways and flyovers classify public streets into different categories, turn or divert any existing public street, prescribe a regular line for streets or buildings on one or both sides of any public street, and take steps in pursuance of a plan for improvement of street and street alignments and may, by regulation, make provisions in this regard.

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*(Part VI.—Civic Services.—  
Chapter XII.—Streets and Public Places.—  
Sections 184-186.)*

**184.** (1) No person shall, except with the permission of the Chief Executive Officer, cause any obstruction to or encroachment upon or projection over or otherwise occupy any portion of any public street or other public place.

Power of Corporation to remove or alter obstruction, encroachment or projection.

(2) When any verandah, platform, building or other structure or any fixture attached to a building so as to form part of the building (whether erected before or after the commencement of this Act) causes a projection, encroachment or obstruction over or on any public street or other public place vested in the Corporation, the Chief Executive Officer, in accordance with such regulations as may be made by the Corporation, may, by a written notice, require the owner or the occupier of the building to remove or alter such verandah, platform, building or other structure or fixture.

**185.** The Chief Executive Officer may, without notice, cause to be removed—

Power to move anything erected, deposited or hawked in contravention of the Act.

- (a) any wall, fence, rail, post, step, booth or other structure or fixture which may be erected or set up in or upon any street, footpath or upon or over any open channel drain, well or tank contrary to the provisions of this Act;
- (b) any article, bench, box, ladder, bale, board or shelf or any other thing whatsoever placed, deposited, projected, attached or suspended in, upon, from or to any place in contravention of the provisions of this Act;
- (c) any article whatsoever hawked or exposed for sale in any public place or in any public street or footpath in contravention of the provisions of this Act and any vehicle, package, box, board, shelf or any other thing in or on which such article is placed or kept for the purpose of sale, display, or otherwise.

**186.** (1) No person shall tether any animal or cause or permit any animal to be tethered or strayed in any public street or other public place.

Prohibition of tethering of animals and milking of cattle.

(2) No person shall milk or cause or permit to be milked any cow or buffalo or other animal in any street or other public place.

(3) Notwithstanding anything contained in any other law for the time being in force, the Chief Executive Officer may cause to be removed or impounded any animal tethered or being milked or found straying in any street or other public place.

*(Part VI.—Civic Services.—Chapter XII.—Streets and Public Places.—Sections 187-189.)*

Power of Corporation to specify building-line and street alignment.

**187.** (1) If the Corporation considers it expedient to prescribe a regular line for streets or buildings on one or both sides of any public streets or portion thereof, it shall give a public notice of its intention to do so.

(2) Every such notice shall specify the period within which objections will be received by the Corporation and a copy of the notice shall be sent by post to every owner of the premises abutting on such public street who is registered in respect of such premises in the books of the Corporation.

(3) The Corporation shall consider all objections received by it within the specified period and make an order specifying a building-line or a street-alignment or both for such public street. Every such order shall be published in the *Official Gazette* and shall take effect from the date of such publication.

(4) A register or book with plans attached shall be kept by the Corporation showing all public streets in respect of which a building-line or a street-alignment has been specified and such register shall contain such particulars as may appear to the Chief Executive Officer to be necessary and shall be open to inspection by the public on payment of prescribed fee.

(5) Whenever it is proposed to repair, re-build, remove, construct or re-construct any building or portion thereof abutting on a public street in respect of which a building-line or street-alignment has been specified by an order, the Chief Executive Officer may give direction for setting back or setting forward all such buildings or portions thereof in such manner as may be determined by regulation.

Power of the Chief Executive Officer to authorise temporary construction or temporary closure of parts of public streets.

**188.** The Chief Executive Officer may authorise temporary construction on, or temporary closure of, any part of a public street on such occasions and on such conditions and for such period as the Corporation may provide by regulation made in this behalf.

Rights of way for underground utilities.

**189.** Subject to the provisions of any other law for the time being in force, the State Government may, by rules, provide for—

- (a) sanction by the Corporation of specific rights of way in the sub-soil of public and private streets in Siliguri for different public utilities including electric supply, telephone and other telecommunication facilities, gas pipes, water-supply,



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*(Part VI.—Civic Services.—Chapter XII.—Streets and Public Places.—Sections 190, 191.)*

sewerage and drainage, pedestrian sub-ways, shopping places, warehousing facilities and the apparatus and appurtenances related thereto provided by the State Government, any statutory body or any licensee under any law;

- (b) levy of any fee or charges permissible under law;
- (c) furnishing to the Corporation of maps, drawings and statements which shall enable it to compile and maintain the precise records of the placements of the underground utilities in Siliguri.

**190.** The Chief Executive Officer may, with the prior approval of the Mayor-in-Council, close any portion of a public street and declare it as a parking area and charge parking fees at different rates for different vehicles for different areas and for different periods in accordance with such regulation as may be made in this behalf.

Closure of public street for parking purposes.

**191.** (1) If the owner of any land utilizes, sells, leases or otherwise disposes of such land or any portion thereof as plots for the construction of buildings thereon, he shall lay down and make street or streets giving access to the plots into which the land may be divided and connecting such street or streets with any existing public street or private street.

Owner's obligation to make a street where dealing with land.

(2) Before utilising, selling or otherwise disposing of any land under sub-section (1), the owner thereof shall send to the Chief Executive Officer a written application with a lay-out plan of the land showing the following particulars:—

- (a) the plots into which the land is proposed to be divided for the erection of building thereon and the purpose or purposes for which such buildings are to be used;
- (b) the reservation or allotment of any site for any street, open space, park, recreation ground, school, market or any other public purpose;
- (c) the intended level, direction and width of street or streets, including footpaths and drain;
- (d) the regular line of street or streets;
- (e) the arrangements to be made for levelling, paving, metalling, flagging, channelling, sewerage, draining, conserving and lighting street or streets.

(3) No deed of transfer shall be registered under any law for the time being in force for any land governed by this section until the lay-out plans have been approved by the Chief Executive Officer and infrastructural constructions completed up to the satisfaction of the Chief Executive Officer in accordance with such regulation as may be made in this behalf.

*(Part VI.—Civic Services.—Chapter XII.—Streets and Public Places.—Sections 192, 193.—Lighting.—Section 194.)*

Private street to be public street.

**192.** If any private street has been levelled, paved, metalled, flagged, channelled, sewerred, drained, conserved and lighted to the satisfaction of the Mayor-in-Council, the Chief Executive Officer may and, if the street is not less than six metres in width, on a requisition by a majority of the owners of the street, shall declare such street to be a public street and upon such declaration, such street shall vest in the Corporation.

Prohibition of making new streets.

**193.** No person shall make any new street without the prior approval of the Mayor-in-Council.

*Lighting*

Provision for lighting of public streets, squares, markets and buildings.

**194.** (1) The Corporation shall—

- (a) take measures or lighting, in a suitable manner, the public streets, squares and municipal markets and all buildings vested in Corporation;
- (b) procure, erect and maintain such number of lamps, lamp-posts, and other appurtenances as may be necessary for such lighting; and
- (c) cause such lamps to be lighted by means of oil, gas, electricity or such other means as the Corporation may from time to time determine.

(2) The Corporation may itself or in conjunction with any firm or company and in accordance with such regulations as may be made by the Corporation, erect plants and machineries for the generation of power and production of gas for the purpose of lighting.

(3) The Corporation may place and maintain—

- (i) electric wires or gas-pipes for the purpose of lighting such lamps under, over, along or across any immovable property, and
- (ii) posts, poles, standards, stays, struts, brackets, tunnels, culverts, or any other contrivance for carrying, suspending or supporting such lamps, gas-pipes or electric wires in or upon any immovable property:

Provided that such pipes, wires, posts, poles, standards, stays, struts, brackets, tunnels, culverts or other contrivance shall be so placed as to occasion as little damage, detriment, inconvenience or nuisance to any person as the circumstances permit.

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*(Part VII.—Chapter XIII.—Buildings.—  
Sections 195-199.)*

**PART VII**

**CHAPTER XIII**

**Buildings**

**195.** No person shall use any piece of land as a site for erection of a new building except in accordance with the provisions of this Act and of the rules and the regulations made thereunder in relation to such erection of building.

Use of land  
for erection  
of new  
building.

**196.** Every person who intends to erect a building shall apply for sanction by giving notice in writing of his intention to the Chief Executive Officer in such form and containing such information or documents as may be prescribed.

Application  
for sanction  
for erection  
of building.

**197.** The Chief Executive Officer shall sanction the building ordinarily within a period of sixty days unless further information or document be called for or sanction be refused in the meantime on such ground as may be prescribed:

Sanction or  
provisional  
sanction or  
refusal of  
sanction of  
building.

Provided that a provisional sanction may be given for the erection of a building for the use of which a licence or permission is required from any department of Government or statutory body under any law for the time being in force in accordance with such procedure as may be prescribed:

Provided further that if it appears to the Chief Executive Officer that the site of the proposed building is likely to be affected by any scheme of acquisition of land for any public purpose or by any proposed regular line of public street or extension, improvement, widening or alteration of any street, the Chief Executive Officer may withhold sanction to the erection of the building for a period not exceeding eight months.

**198.** After a building plan is sanctioned, the person who has given the notice shall commence work and complete the same within such period or extended period as may be prescribed.

Period for  
completion  
of building.

**199.** (1) Where the erection of any building or the execution of any work in pursuance thereof has been commenced, or is being carried on, or has been completed without or contrary to the sanction or in contravention of any of the provisions of this Act or the rules and the regulations made thereunder, the Chief Executive Officer may, in addition to any other action that may be taken under this Act, make an order directing that such erection or work shall be stopped or demolished or such addition or alteration thereto as the Chief Executive Officer considers

Order of  
demolition  
or stoppage  
of buildings  
and works.

*(Part VII.—Chapter XIII.—Buildings.—Sections 200-202.)*

necessary be made by the person at whose instance the erection or the work has been commenced, or is being carried on, or has been completed.

(2) The Chief Executive Officer may make an order under sub-section (1), notwithstanding the fact that the assessment of such building has been made for the levy of the consolidated rate on lands and buildings.

(3) Any person aggrieved by an order of the Chief Executive Officer made under sub-section (1) may, within thirty days from the date of the order, prefer an appeal against the order to the Municipal Building Tribunal appointed under this Chapter.

(4) No court shall have jurisdiction in any matter for which provision is made under this Chapter for appeal to the Municipal Building Tribunal.

(5) If a person fails to comply with a conclusive order of the Chief Executive Officer or the Tribunal, as the case may be, under this section, the Chief Executive Officer may himself cause the order to be carried out and recover the expenses thereof from such person as an arrear of tax under this Act.

(6) Notwithstanding anything contained in this Chapter, if the Mayor-in-Council is of the opinion that immediate action is called for in relation to a building or any work being carried on in contravention of the provisions of this Chapter, it may, for reasons to be recorded in writing, cause such building or work to be demolished forthwith.

Completion  
certificate.

**200.** No new building or a part of a new building shall be occupied for use until and unless a certificate of completion of the building or a part of its has been submitted to the Corporation.

Prohibition  
on change of  
use of  
building.

**201.** (1) No person shall without any written permission of the Chief Executive Officer change or allow the change of the use of any building for any purpose other than that specified in the sanction or convert or allow the conversion of a tenement under a particular occupancy or use group to be a tenement under another occupancy or use group.

(2) Where the Chief Executive Officer refuses to give such permission, he shall give a reasonable opportunity of being heard to the person seeking permission.

(3) Any person aggrieved by an order of the Chief Executive Officer under sub-section (2) may, within thirty days from the date of the order, prefer an appeal before the Municipal Building Tribunal.

Power to  
order  
removal of  
dangerous  
buildings.

**202.** (1) If it appears to the Chief Executive Officer at any time that any building is in a ruinous condition or is in any way dangerous, the Chief Executive Officer may by an order require the owner or the occupier of such building to demolish, secure or repair such building.

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*(Part VII.—Chapter XIII.—Buildings.—Sections 203, 204.)*

(2) If it appears to the Chief Executive Officer that the danger from such building is imminent, he may, before making the order as aforesaid, take such steps as may be necessary to prevent the danger.

(3) If the owner or the occupier of the building does not comply with the order under this section, the Chief Executive Officer shall take such step in relation to the building as may be necessary to prevent any cause of the danger therefrom.

(4) All expenses incurred by the Chief Executive Officer in relation to any building under this section shall be recoverable from the owner or the occupier thereof, as the case may be, as an arrear of tax under this Act.

**203.** (1) The State Government shall appoint a Municipal Building Tribunal for Siliguri to hear and decide appeals under this Chapter.

Municipal  
Building  
Tribunal for  
Siliguri.

(2) The Tribunal shall consist of a Chairman and two Assessors.

(3) The Chairman shall be an officer of the West Bengal Higher Judicial Service having such experience as may be prescribed.

(4) One of the Assessors shall be appointed by the State Government and the other shall be appointed by the Corporation:

Provided that no Councillor, Alderman or Officer or employee of the Corporation shall be appointed as an Assessor.

(5) The Chairman and the Assessors shall be appointed for such period and on such terms and conditions as the State Government may, by notification, specify.

(6) The Chairman of the Tribunal shall appoint and maintain such officers and employees in his establishment and on such terms and conditions of service as may be prescribed.

(7) The business of the Tribunal shall be conducted in such manner as the Chairman of the Tribunal may, from time to time, with the previous approval of the State Government, determine.

(8) All expenses of the Tribunal shall be paid out of the Municipal Fund.

(9) Notwithstanding anything contained in this Chapter, the State Government may appoint for Siliguri any other Municipal Building Tribunal under any other law in force for the time being and such Tribunal shall exercise the powers of the Tribunal under this Chapter.

**204.** The Chief Executive Officer may, from time to time and in such manner as may be prescribed, grant licence to a person to act as a Licensed Building Architect or a Licensed Building Surveyor for the purpose of this Chapter.

Licensed  
Building  
Architect and  
Licensed  
Building  
Surveyor.

*(Part VII.—Chapter XIII.—Buildings.—Sections 205, 206.)*

Municipal  
Building  
Regulation.

205. The State Government may, in addition or modification to Schedule II, make rules for—

- (a) regulation of restriction of the use of site of building;
- (b) regulation of fire protection measures and structural and other safeties of building;
- (c) regulation of conveniences and amenities in building including quality of materials, plumbing services, workmanship and the like;
- (d) regulation of architectural designs of buildings; and
- (e) regulation of building uses for the purpose of residence, hospitals, nursing homes, factories, warehouses, eating houses, theatres, cinemas, commercial institutions, educational building and the like.

Power to  
regulate  
future  
construction  
of building  
in particular  
streets of  
localities.

206. (1) The Corporation may give public notice of its intention to declare—

- (a) that in any street or portion thereof specified in such notice the elevation and construction of the frontage of all buildings or any classes of buildings erected or re-erected after such notice shall, in respect of their architectural features, be such as the Corporation may consider suitable to the locality; or
- (b) that in any locality specified in such notice, there shall be allowed the re-erection of only detached or semi-detached buildings or both and that the land appurtenant to each such building shall be of an area not less than that specified in such notice; or
- (c) that the division or sub-division of building plots in a particular locality shall be of a specified area; or
- (d) that in any locality specified in the notice, the construction of more than a specified number of buildings on each acre of land shall not be allowed; or
- (e) that in any street, portion of street or locality specified in such notice, the construction of any one or more of the different classes of buildings like residential, commercial, mercantile, industrial, institutional, storage or hazardous buildings, shall not be allowed without the special permission of the Corporation.

(2) The Mayor-in-Council at a meeting shall consider all suggestions or objections, received within a period of three months of the publication of such notices, and may confirm the declaration or may modify it but not so as to extend its effect.

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*(Part VII.—Chapter XIII.—Buildings.—Section 207.)*

(3) The Corporation shall publish any declaration so confirmed or modified in the *Official Gazette* and the declaration shall take effect from the date of such publication.

(4) No person shall, after the date of publication of such declaration, erect or re-erect any building in contravention of such declaration.

(5) The Corporation shall, before making a declaration under subsection (1), obtain the views of the Municipal Building Committee upon it and also ensure that such declaration is in conformity with the provisions of any Development Plan in force under the West Bengal Town and Country (Planning and Development) Act, 1979.

West Ben.  
Act XIII of  
1979.

**207.** (1) No person shall, without written permission of the Chief Executive Officer or otherwise than in conformity with the conditions, if any, of such permission—

Power to  
prohibit  
change of  
authorised  
use of  
building.

- (a) use or permit to be used for the purpose of human habitation any building or part thereof not originally erected or authorised to be used for such purpose;
- (b) change or allow the change of the use of a building for any purpose other than that specified in the sanctioned plan;
- (c) change or allow the change of the use of any building erected before the commencement of this Act contrary to the use for which such erection was originally sanctioned;
- (d) convert or allow the conversion of a tenement within a building to an occupational use other than what was intended in the original sanctioned plan, nor materially alter, enlarge or extend the use permitted by the Chief Executive Officer.

(2) If, in any case, such permission is given, no change of occupancy or use shall be allowed before any necessary alterations or provisions have been made to the satisfaction of the Chief Executive Officer, and in accordance with the provisions of this Act or the rules and the regulations made thereunder or of any other law in force for the time being.

(3) Any change of use made before the commencement of this Act shall be deemed to be an unauthorised change and shall be dealt with under the provisions of this Act.

(4) Notwithstanding any other action that may be taken against any person, whether owner or occupier, contravening any provision of this section, the Corporation may levy on such person, in accordance with such scale as may be prescribed, a fine not exceeding in each case rupees one hundred per square metre per month for the area under unauthorised use throughout the period during which such contravention continues.

*(Part VII.—Chapter XIII.—Buildings.—Sections 208, 209.)*

(5) The Chief Executive Officer, may, if he deems fit, order that the unauthorised use be stopped forthwith:

Provided that before making any such order, the Chief Executive Officer shall give a reasonable opportunity to the person affected to show cause why an order shall not be made.

(6) Any person aggrieved by an order of the Chief Executive Officer under sub-section (5) may, within thirty days from the date of the order, prefer an appeal against the order of the Chief Executive Officer to the Mayor-in-Council whose decision in the matter shall be final and conclusive.

(7) Where an appeal is preferred under sub-section (6), the Mayor-in-Council may stay the enforcement of an order passed by the Chief Executive Officer on such terms and for such period as it may think fit.

(8) Save as otherwise provided in this section, no court shall entertain any suit, application or other proceeding for injunction or other relief against the Chief Executive Officer or the Mayor-in-Council to restrain from taking any action or making any order in pursuance of the provisions of this section.

*Explanation.*—“Unauthorised use” in this Chapter shall mean change or conversion of a building without sanction from one occupancy or use to another occupancy or use for residential, commercial, mercantile, industrial, storage, institutional, congregational, hazardous (dangerous and offensive) or the like purpose.

License to be obtained for use of premises for non-residential purposes.

**208.** (1) No person shall use or permit to be used any premises for any of the non-residential purposes as mentioned in Schedule II without or otherwise than in conformity with a licence granted by the Chief Executive Officer in this behalf on such terms and conditions including payment of fees as may be determined by regulations.

(2) The Mayor-in-Council shall determine by regulation a scale of fee to be paid for issue of licence in respect of premises used for non-residential purposes under sub-section (1):

Provided that no such fees shall exceed five hundred rupees per month in respect of any premises.

Power to prevent use of premises for specified purposes in particular area for environmental reasons.

**209.** (1) The Mayor-in-Council may give public notice of its intention to declare that in any area specified in the notice, no person shall use any premises for any purpose specified in such notice and for reasons stated therein.

(2) Objections to any such notice shall be received within a period of one month from the publication of the notice.



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*(Part VII.—Chapter XIII.—Buildings.—Sections 210-214.)*

(3) The Mayor-in-Council shall consider all objections received within the period as aforesaid after giving any person affected by the notice an opportunity of being heard and may thereupon make a declaration in accordance with the notice published under sub-section (1) with such modifications, if any, as it may think fit.

(4) No person shall, in any area specified in the declaration published under sub-section (4), use any premises for any purpose specified in the declaration, and the Chief Executive Officer shall have the power to stop the use of any such premises by such means as he considers necessary.

**210.** No piece of land shall be used as a site for the erection of a building unless such site has been so approved and no building shall be erected unless a building plan has been sanctioned for the same in accordance with the provisions of this Chapter and of any rule, regulation or bye-law made under this Act.

Approval of building sites and sanction of plan for erection of building.

**211.** No person shall erect or commence to erect any building or execute any building work specified except with the previous sanction of the Mayor-in-Council and in accordance with the provisions of this Chapter and of the rules and the regulations made under this Act in relation to such erection of building or execution or work.

Prohibition of erection of building without sanction.

**212.** Every person who intends to erect or re-erect a building shall first submit an application with a building plan in such form and accompanied by such plans and specifications and containing such information as may be prescribed.

Application for erection or re-erection of building to be accompanied by building plan.

**213.** (1) Every person making an application to erect or re-erect a building shall specify the purpose for which such building is intended to be used.

Purpose for which building to be used and conditions of validity of notice.

(2) The Mayor-in-Council may require that a building may not be erected or re-erected for more than one occupancy or use or contrary to such mixed uses as the Mayor-in-Council may from time to time determine consistent with the provisions of this Act or any other law for the time being in force.

**214.** (1) Within sixty days after the receipt of any application with building plan or of any information or document which the Mayor-in-Council may require the applicant to furnish before deciding whether

Sanction of building plan and permission to execute work.

*(Part VII.—Chapter XIII.—Buildings.—Sections 215-217.)*

sanction shall be accorded in this regard, the Mayor-in-Council shall, by written order, either—

- (a) accord sanction to the building plan conditionally or unconditionally and give permission to execute the work, or
- (b) refuse, on one or more of the grounds mentioned in section 217, to accord such sanction, or
- (c) accord sanction but impose conditions for permission to execute the work.

(2) Any building plan sanctioned under this section shall remain valid for three years from the date of such sanction and may be renewed for another two years on payment of fees as may be levied by the Mayor-in-Council by regulation.

Sanction to be implied if the Mayor-in-Council defaults in according sanction.

**215.** If within the period referred to in sub-section (1) of section 214, the Mayor-in-Council has neither accorded nor refused to accord sanction to a building plan, nor granted permission to execute a work, such sanction or permission shall be deemed to have been granted, but the same shall not contravene any of the provisions of this Act, or of the building regulations or of any rule or bye-law applying thereto.

Notice to Chief Executive Officer before commencement of work.

**216.** Not less than seven days before any person commences to erect or re-erect a building, the owner of the building shall send to the Chief Executive Officer a written notice specifying the date on which he proposes to commence the work.

Grounds on which sanction may be refused.

**217.** The sanction of a building plan may be refused on any of the following grounds:—

- (a) that the approval of the building site has not been obtained as required under the provisions of this Act and the rules and the bye-laws made thereunder;
- (b) that the ground plan, elevation, section or specification would contravene any of the provisions of this Act or the rules made thereunder, or of any other law for the time being in force;
- (c) that the application with building plan does not contain the necessary particulars and has not been prepared in the manner as required under the rules and the regulations made in this behalf;
- (d) that any information or document required by the Corporation in this behalf has not been duly furnished, and in cases requiring a lay-out plan under the provisions of this Act, such lay-out plan has not been sanctioned as required under the provisions of this Act;

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*(Part VII.—Chapter XIII.—Buildings.—Sections 218, 219.)*

- (e) that the building or the work would be an encroachment on Government land or land vested in the Corporation;
- (f) that for the use of the building for non-residential purposes, if any, a license or permission has not been obtained for such use as required under the provisions of this Act or any other law for the time being in force:

Provided that a provisional sanction may be given in this regard for erection or re-erection of a building which may be confirmed by final sanction upon production of necessary license or permission from the Corporation, Government or any statutory body, as the case may be.

**218.** The Corporation shall, when granting permission conditionally or unconditionally to execute the work, specify a period within which the building or the work is to be completed and if the building or the work is not completed within the period so specified, it shall not be continued thereafter without fresh permission unless the Corporation on an application made in this behalf allows an extension of such period:

Period for completion of building work.

Provided that the Corporation may, if it considers necessary, require a modification of the building plan for reasons to be recorded in writing in the case of inordinate delay in completion of the work.

**219.** (1) Every person submitting an application with building plan for every owner of a building or a work to which such application relates shall, within one month after the completion of erection of such building or execution of such work, deliver or send or cause to be delivered or sent to the Corporation a notice, in writing, of such completion accompanied by a certificate in the form specified in the rules made in this behalf and shall give to the Corporation all necessary facilities for inspection of such building or work.

Completion certificate.

(2) No person shall occupy or permit to be occupied any such building or use or permit to be used any building or a part thereof affected by any such work until permission has been granted by the Corporation in this behalf in accordance with the rules and the regulations made under this Act:

Provided that if the Corporation fails within a period of thirty days of receipt of the notice of completion, to communicate his refusal to grant such permission, such permission shall be deemed to have been granted.

*(Part VII.—Chapter XIII.—Buildings.—Sections 220, 221.)*

Power in cases of buildings at corners of streets.

220. (1) Notwithstanding the provisions of this Act or the rules and the regulations made thereunder or any other law in force for the time being, the Corporation may, in the case of any building which is intended to be erected at the corner of two streets,—

- (a) refuse sanction without assigning any reason, or
- (b) impose restrictions on its use, or
- (c) impose special conditions concerning exit to or entry from any street, or
- (d) require it to be rounded off or played off or cut off to such height and to such extent as may be determined, or
- (e) acquire on payment of compensation, such portion of the site at the corner as may be considered necessary for public convenience or amenity:

Provided that no such action shall be taken without prior approval of the Municipal Building Committee in accordance with the provisions of this Chapter.

(2) The Corporation may, require any alteration to be carried out for conformity to any of the provisions of clauses (b) to (c) of sub-section (1) in respect of any building completed before the commencement of this Act.

Unauthorised construction.

221. (1) If the Corporation is satisfied—

(a) that the erection of any building—

(i) has been commenced without obtaining sanction or permission under this Act or the rules or the regulations made thereunder or completed otherwise than in accordance with the particulars on which such sanction or permission is based, or after such sanction or permission has been lawfully withdrawn, or

(ii) is being carried on or has been completed in contravention of any provision of this Act or the rules or the bye-laws made thereunder, or

(b) that any building or projection exists in violation of any condition, direction or requisition lawfully given or made under the provisions of this Act or the rule or the regulations made thereunder, or

(c) that any material alteration of, or addition to, any building has been commenced or is being carried on or has been completed in contravention of any provision of this Act or the rules or the bye-laws made thereunder,

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*(Part VII.—Chapter XIII.—Buildings.—Sections 222, 223.)*

it may after giving the owner of the building a reasonable opportunity of being heard, make an order directing that such erection, alteration, addition or projection, as the case may be, or so much thereof as has been executed unlawfully or such building or existing structure be demolished or altered and upon such order it shall be the duty of the owner to cause such demolition or alteration to the satisfaction of the Mayor-in-Council within such period as may be fixed in this behalf and in default, the same may be demolished or altered by the Mayor-in-Council at the expenses of the said owner.

(2) An appeal against an order made by the Corporation in this behalf shall lie with the District Judge having jurisdiction upon a memorandum of appeal filed within thirty days of the aforesaid order.

222. If, during excavation or any other operation for the purpose of construction of any building or execution of any work, any of the underground utilities (such as electric or telephone cables, water-supply, sewerage and drainage mains, or gas pipe) is touched or is likely to be touched or if the Corporation is of opinion that such excavation may cause danger to public, the Corporation may, by a written order, stop forthwith any such excavation or other work till the matter is investigated and decided to its satisfaction.

Power to  
stop  
excavation.

223. (1) In any case in which the erection of a building, or any other work connected therewith has been commenced or is being carried on unlawfully having regard to the provisions of this Chapter, the Corporation may, by written notice, require the person carrying on such erection or unlawful work to discontinue the same forthwith, pending further proceedings in respect of such unauthorised construction.

Power of the  
Corporation  
to stop  
unauthorised  
constructions.

(2) If any notice issued under sub-section (1) is not duly complied with, the Corporation may, with the assistance of the police, if necessary, take such steps as it may consider necessary to stop the continuance of the unlawful work.

(3) If it appears to the Corporation that it is necessary in order to prevent the continuation of the unlawful work, to depute any police or municipal officer to watch the premises, the cost of providing the same shall be borne by the person to whom the notice was issued under sub-section (1).

*(Part VII.—Chapter XIII.—Buildings.—Sections 224, 225.—  
Chapter XIV.—Bustees.—Sections 226, 227.)*

Power to  
require  
alteration of  
existing  
buildings.

**224.** (1) The Corporation may, with a view to promoting safety, convenience, privacy or sanitation or to securing conformity with the provisions of this Act and the rules and the regulations made thereunder, by order stating reasons in writing require the owner of any existing building to make such alterations therein within such period as may be specified in the order:

Provided that before making any such order, the Corporation shall afford a full opportunity to the owner to show cause why such order should not be made.

(2) An appeal against an order made by the Corporation under this section shall lie with the District Judge having jurisdiction.

Maintenance  
of buildings.

**225.** (1) The Corporation may, for sufficient reasons, by an order require the owner or occupier of any building abutting on a public or private street to keep the external parts of the building including the roof thereof in proper repair with lime plaster or other material, or properly painted to the satisfaction of the Corporation.

(2) If such owner or occupier makes persistent default in carrying out an order under sub-section (1), the Corporation may itself carry out the work and recover the cost thereof from the owner or the occupier of the building.

(3) Notwithstanding anything contained in any other law for the time being in force, the Corporation may apportion the costs incurred under sub-section (1) or sub-section (2) as between the owner and the occupier in such manner as it may consider just and reasonable.

(4) The Corporation may create and administer a special fund for maintenance as well as improvement of buildings in any area on corporate basis in accordance with such procedure as may be prescribed.

## CHAPTER XIV

### Bustees

Power of  
Corporation  
to define and  
alter limits  
of bustees.

**226.** The Corporation may define the external limits of any bustee and may from time to time alter such limits.

Preparation  
of  
improvement  
schemes for  
bustees.

**227.** (1) The Corporation may, with the approval of the State Government, prepare and execute improvement scheme for the purpose of effecting environmental or general improvement of bustees. Such scheme may provide for water-supply, sanitation pathways, lighting and the like.

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*(Part VII.—Chapter XIV.—Bustees.—Sections 228, 229.)*

(2) Notwithstanding anything contained hereinbefore the Chief Executive Officer may, for reasons of environmental sanitation, cause the following works to be executed in any bustee:—

- (a) sinking of tube-wells inside a bustee including laying of water-pipe lines, installation of overhead reservoirs and other appurtenances necessary to maintain flushing for privies and sewers;
- (b) laying of drains and diversion of existing drains;
- (c) conversion of service privies into connected privies or septic tank privies;
- (d) removal of solid or liquid wastes from the bustees including removal of silt from sewers, sludge from septic tanks or cleaning of squatting platforms;
- (e) repair work relating to any of the above activities.

**228.** If, at any time, it becomes necessary to acquire the right of uses in any land in or around any bustee for the purpose of effecting improvement, the Corporation shall follow such procedure as may be prescribed:

Power of Corporation to acquire the right of user in land in or around bustee.

Provided that the compensation payable to any person whose right of enjoyment in such land has been prejudicially affected by such acquisition shall be calculated at ten per cent. of the market value of such land on the date the Corporation declares its intention to acquire such right.

**229.** The Corporation may sanction building plans submitted by an owner of land in a bustee for the purpose of permanent construction in the nature of renovations, additions and alterations to and conversion of the existing huts into *pucca* structures and also for construction of new structures under such buildings regulations and upon payment of such fees as may be determined by the Corporation by regulation:

Sanction of building plans in a bustee.

Provided that a lay-out plan of a bustee or such part thereof as may be determined by the Corporation shall be prepared by the Corporation before such sanction is accorded. The method of preparation of a lay-out plan and the items to be provided therein shall be such as may be prescribed.

*(Part VIII.—Chapter XV.—Solid Wastes.—Section 230.)*

## PART VIII

### CHAPTER XV

#### Solid Wastes

Collection,  
removal and  
disposal of  
solid wastes.

**230.** (1) For the purpose of securing efficient scavenging and cleansing of all streets, public places and premises in Siliguri the Corporation shall undertake the function of collection, removal and disposal of solid wastes.

(2) All matters deposited in public receptacles, depots and places provided or appointed by the Corporation for collection of solid wastes shall be the property of the Corporation.

(3) The Corporation may, by regulation, specify the duties of the owners or occupiers of the premises in the matter of collection of solid wastes and different provisions may be made for premises in different types of occupational uses.

(4) The Corporation shall provide vehicles or other suitable means for removal of solid wastes.

(5) The Corporation shall provide or appoint in proper and convenient situations public receptacles, depots and places for the temporary deposit of solid wastes including rubbish, carcasses and other offensive matters.

(6) The Corporation may dispose of the solid wastes in such manner as may be approved by the State Government and at such place within or outside Siliguri as it considers suitable:

Provided that no place which has not been used before the commencement of this Act for the purpose of disposal of solid wastes shall be so used except in conformity with the provisions of the West Bengal Town and Country (Planning and Development) Act, 1979.

West Ben.  
Act XIII of  
1979.

(7) Notwithstanding anything to the contrary contained in any other law in force for the time being, no *methor* or other employee of the Corporation who is employed to remove or otherwise to deal with different kinds of solid wastes shall, without giving the Chief Executive Officer any notice of his intention so to do or without the permission of the Chief Executive Officer, withdraw.



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*(Part VIII.—Chapter XVI.—Environmental Precautions.—Inspection and regulation of premises and factories, work shops and places of public resort.—Sections 231-233.)*

## CHAPTER XVI

### ENVIRONMENTAL PRECAUTIONS

#### **Inspection and regulation of premises and factories, work shops and places of public resort**

**231.** If, for any reason, any building or portion of a building, intended for, or used as, a dwelling place appears to the Chief Executive Officer to be unfit for human habitation, he may, if he considers that the building or the portion thereof can be altered to make it fit for human habitation, by an order in writing require the owner of such building to make such alteration in the building or the portion thereof as he thinks necessary within a period specified in the order. Where the Chief Executive Officer considers that the building or the portion thereof cannot be so altered as to make it fit for human habitation or where the building or the portion thereof is not as altered as required by the Chief Executive Officer, the Chief Executive Officer shall take such steps as may be necessary to enforce such order.

Procedure in cases of buildings deemed unfit for human habitation.

**232.** (1) No person shall, without the previous permission of the Chief Executive Officer, use or materially alter, enlarge or extend the use of any premises as a warehouse or godown or for running a goods transport business either by his own carriers or by arrangement with the owners of such carriers.

Warehouse, godown, etc. not to be established without permission.

(2) The Chief Executive Officer may refuse to give such permission or impose such conditions as it thinks fit, if in his opinion such use would be objectionable due to traffic constraint in the vicinity of such premises or inadequacy of space for parking of vehicles or loading or unloading of goods; or would constitute a fire hazard or other nuisance.

**233.** (1) No person shall, without the previous written permission of the Chief Executive Officer, establish any premises, or materially alter, enlarge or extend any factory or work shop or work-place, in which it is intended to employ steam, electricity, water or other mechanical power.

Factory, etc. not to be established, etc. without permission of the Chief Executive Officer.

(2) The Chief Executive Officer may, in accordance with such regulations as may be made by the Corporation, refuse to give permission under sub-section (1) if he is of opinion that the establishment, alteration,

*(Part VIII.—Chapter XVI.—Environmental Precautions.—Inspection and regulation of premises and factories, work shops and places of public resort.—Sections 234-236.)*

enlargement or extension of such premises, factory, work shop or work-place would be objectionable by reason of the density of the population in the neighbourhood thereof or would be nuisance to the inhabitants of the neighbourhood.

Eating-houses, etc. not to be used without licence from Chief Executive Officer.

**234.** (1) No person shall, without or otherwise than in conformity with the terms of a licence granted by the Chief Executive Officer in this behalf and on payment of such fees as may be determined, keep any eating-house, tea-shop, hotel, boarding house, bakery, aerated water factory, ice factory or other place where food is sold or prepared for sale.

(2) The Chief Executive Officer may at any time cancel or suspend any licence granted under sub-section (1) if he is of opinion that the premises covered by it are not kept in conformity with the terms of such licence or the provisions of any rules and regulations, relating to such premises, whether the licensee is prosecuted under this Act or not.

Licensing and control of theatres, circuses and places of public amusement.

**235.** No person shall, without or otherwise than in conformity with the terms of a licence granted by the Chief Executive Officer in this behalf and on payment of such fees as may be determined, keep open any theatre, circus, cinema-house, dancing hall or other similar place of public resort, recreation or amusement:

Provided that this section shall not apply to private performance in any such place.

Power of Chief Executive Officer to stop use of premises when used without or otherwise than in conformity with terms of licence.

**236.** If the Chief Executive Officer is of opinion that any eating-house, tea-shop, hotel, boarding house, bakery, aerated water factory, ice factory or other place where food is sold or prepared for sale or any theatre, circus, cinema-house, dancing hall or similar other place of public resort, recreation or amusement, as the case may be, is kept open without or otherwise than in conformity with the terms of a licence granted under section 235, he may by an order in writing stop the use of any such premises for any such purpose for such period as may be specified in the order after recording reason of such opinion:

Provided that no such order shall be made until the licensee or other person keeping the premises so open has been given an opportunity of being heard.

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*(Part VIII.—Chapter XVII.—Markets and Slaughter-houses.—  
Sections 237-240.)*

## CHAPTER XVII

### Markets and Slaughter-houses

**237.** (1) The Corporation may own, purchase or take on lease any land or building for the purpose of establishing municipal market or slaughter-house or stock-yard or improving an existing municipal market, slaughter-house or stock-yard and make provision for such maintenance.

Power of Corporation to provide and maintain municipal markets, slaughter-houses and stock-yards.

(2) The Corporation may after giving general notice close any municipal market or slaughter-house or stock-yard or any portion thereof and the premises occupied for any municipal market, slaughter-house or stock-yard or any portion thereof so closed shall be vacated by the occupants in accordance with such notice.

**238.** No person shall, without or otherwise than in conformity with the terms of a licence granted by the Chief Executive Officer in this behalf, keep open any private market or wilfully or negligently permit any place to be used as a private market or use any place as a slaughter-house or stock-yard or for the slaughtering of any animal intended for human consumption.

Power of Chief Executive Officer to grant licence for private markets, etc.

**239.** No person shall, without or otherwise than in conformity with the terms of a licence granted by the Chief Executive Officer in this behalf,—

Licensing of butchers and sale of meat, etc. outside market.

- (a) carry on within Siliguri or at any municipal slaughter-house outside Siliguri the trade or business of a butcher, or
- (b) sell or expose or hawk about for sale any animal or any meat or fish intended for human consumption in any place other than a municipal market or a private market.

**240.** The Chief Executive Officer may, subject to such terms and conditions as may be fixed,—

Levy of stallage rent and fee.

- (a) charge such stallage rent or fee as may, from time to time, be fixed by the Corporation in this behalf for the occupation or use of any stall, shopstand, shed, pen or space in a municipal market or municipal slaughter-house;
- (b) farm the stallage, rent or fee chargeable as aforesaid or any portion thereof for such period as he may think fit; and
- (c) put up to public auction or dispose of by private sale, the privilege of occupying or using any shop, stall, stand, shed, pen or space in a municipal market or municipal slaughter-house.

*(Part VIII.—Chapter XVII.—Markets and Slaughter-houses.—  
Sections 241-244.)*

Depots for  
sale of  
essential  
commodi-  
ties.

**241.** The Chief Executive Officer may, from time to time, subject to such directions as he may receive from the Mayor-in-Council on the advice of the State Government, open depots or shops for trading any essential commodities.

Licence for  
hawking,  
etc.

**242.** No person shall without or otherwise than in conformity with the terms of a licence granted by the Chief Executive Officer in this behalf,—

- (a) hawk or expose for sale in any place any article whatsoever whether it be for human consumption or not, or
- (b) use in any place his skill in any handicraft or render services to the public for their convenience for the purpose of gain or making a living.

Licence for  
sale of fish,  
poultry.

**243.** No person shall otherwise than in conformity with a licence from the Chief Executive Officer and such other provisions as may be made by regulation by the Corporation in this behalf carry on a trade of a butcher, fishmonger, poulterer or importer of flesh intended for human food or use of any place for the sale of flesh, fish or poultry intended for human food.

Power to  
seize food or  
drug, etc.

**244.** (1) Subject to the provisions of the Prevention of Food Adulteration Act, 1954 for the time being in force, the Corporation may cause inspection and analysis of any food, drug, edible oil, milk, similar items of human consumption or any utensil or vessel used for preparing or storing such things.

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(2) If upon inspection or analysis, any such item for consumption is, in the opinion of the Chief Executive Officer or any officer or employee authorised by him in this behalf, including a police officer, unwholesome or unfit for human consumption, or is not what it is represented to be, or if any such utensil or vessel is of such kind or in such state as to render any food or drug prepared, manufactured or stores therein unwholesome or unfit for human consumption, he may seize, seal or carry away such food or drug or utensil or vessel.

(3) If any food or drug, seized under sub-section (2), is in the opinion of the Chief Executive Officer, unfit for human consumption, he shall cause the same to be forthwith destroyed in such manner as to prevent its being again exposed for sale or used for human consumption and the expenses thereof shall be paid by the person in whose possession such food or drug was at the time of its seizure.

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(Part VIII.—Chapter XVII.—Markets and Slaughter-houses.—  
Section 245.—Food and Drugs.—Sections 246-249.)

245. (1) The Corporation may, with the approval of the State Government, undertake the formulation, execution and running of commercial projects including market development schemes or industrial estates, in relation to lands and buildings vested or in the possession of the Corporation, or open depots for trading in essential commodities, or maintain bus or truck terminals together with commercial complexes, or run tourist lodges or centres along with commercial activities, or carry on similar projects on commercial basis.

Commercial projects of Corporation.

(2) All the provisions of this Chapter, so far as they are applicable, shall *mutatis mutandis* apply to the commercial ventures undertaken by the Corporation under this section.

Food and Drugs

246. No person shall directly or indirectly, himself or by any other person on his behalf, sell, expose or hawk about for sale, or manufacture or store for the preparation of any food or drug or for sale, any food or drug which is adulterated or misbranded.

Prohibition of sale, etc. of adulterated or misbranded food or drug.

247. Every manufactory of mustard oil, edible oil or edible fat or ghee or butter within Siliguri shall be registered by the owner or the person in charge thereof in the office of the Corporation in such manner as the Corporation may from time to time direct.

Registration of manufactory.

248. No person shall keep in any shop or place in which milk is stored or in any manufactory, shop or place, in which butter, ghee or any other milk product or wheat, flour, mustard oil, tea, edible oil, edible fat, sugar or *gur* is manufactured or stored any substance intended to be used for the purpose of adulteration.

Prohibition of adulteration in place where butter, ghee, etc., are manufactured or stored.

249. (1) Every place used for the manufacture, preparation, storage or packing for sale of any article of food or drug shall be open at all time for inspection by the officers of the Corporation authorised in this behalf by the Chief Executive Officer, and such officers shall have the right to enter into such places for such inspection at all time.

Place of manufacture, preparation, etc., for sale of any drug or food to be open to inspection.

(2) In every place used for manufacture, preparation, storage or packing for sale of any article of food or drug, such articles of food or drug or any receptacle and material used for such manufacture, preparation, storage or packing shall be protected from dust, flies and other insects by such measure as may be specified by the Corporation in this behalf.

*(Part VIII.—Chapter XVII.—Food and Drugs.—Sections 250-253.—  
Chapter XVIII.—Restraint of Infection.—Section 254.)*

Licensing of shops and places for retail sale of drugs.

**250.** (1) No person shall keep any shop or place for retail sale of drugs not being articles of ordinary domestic consumption without or otherwise than in conformity with the terms of a licence granted by the Chief Executive Officer.

(2) Every person to whom a licence is granted under sub-section (1) in respect of any shop or place shall display it in some conspicuous part of such shop or place.

Manufactory or place of storage for sale of food kept in contravention of provisions of this Chapter to be closed.

**251.** If any manufactory or place of storage for sale of any articles of food is kept in contravention of the provisions of this Chapter, the Chief Executive Officer may cause the same to be closed.

Corporation to take measures for prevention and checking of dangerous diseases.

**252.** It shall be the duty of the Corporation to take such measures as are necessary for preventing or checking the spread of any dangerous disease in Siliguri or of any epidemic disease among any animals therein.

Obligation to give information of dangerous diseases.

**253.** Any other person being in charge of, or in attendance, whether as a medical practitioner or otherwise, upon, any person whom he knows or has reasons to believe to be suffering from a dangerous disease, shall forthwith give information regarding the existence of such disease to the Chief Executive Officer.

## CHAPTER XVIII

### Restraint of Infection

Power of Chief Executive Officer to inspect places and take measures to prevent spread of dangerous diseases.

**254.** The Chief Executive Officer or any person authorised by him in this behalf may, at any time by day or by night without notice or after giving such notice as may in the circumstances appear to him to be reasonable, inspect any place in which any dangerous disease is reported or suspected to exist and take such measures as he may think fit to prevent the spread of such disease beyond such place and shall forthwith submit a report to the State Government.

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*(Part VIII.—Chapter XVIII.—Restraint of Infection.—Sections 255, 256.—  
Chapter XIX.—Registration of births and deaths and disposal  
of the dead.—Section 257.)*

**255.** If the Chief Executive Officer or any person authorised by him in this behalf is of opinion that the cleaning or disinfecting of any building or any part of a building or any article therein which is likely to retain infection or of any tank, pool or well adjacent to a building which is likely to prevent or check the spread of any dangerous disease, he may cleanse or disinfect such building or any part thereof, article, tank, pool or well and may by a written notice require the occupier of such building or any part thereof to vacate the same for such period as may be specified in such notice.

Power of  
Chief  
Executive  
Officer to  
disinfect  
buildings,  
tank, pool or  
well.

**256.** (1) If the Chief Executive Officer is of opinion that the water in any well, tank or other place is likely, if used for drinking, to endanger or cause the spread of any disease, he may, by public notice, prohibit the removal of such water for drinking and by notice in writing require the owner or the person having control of such well, tank or place to take such steps as he may consider expedient to prevent the public from having access to or from using such water.

Measures to  
prevent  
spread of  
dangerous  
diseases.

(2) If Siliguri or any part of it is visited or threatened by an outbreak of any dangerous disease, the Chief Executive Officer may, by public notice, restrict or prohibit the sale or preparation of any article of food or drink for human consumption.

## CHAPTER XIX

### Registration of births and deaths and disposal of the dead

**257.** (1) The Health Officer of the Corporation shall be the Chief Registrar of Births and Deaths in Siliguri and shall keep in such form as may from time to time be prescribed by the State Government a register of births and deaths occurring in Siliguri.

Appoint-  
ment of  
Registrars  
and Sub-  
Registrars of  
Births and  
Deaths.

(2) The Corporation shall appoint a person to be the Registrar of Births and Deaths for each borough and may appoint the same person to be such Registrar for more than one borough.

(3) The Chief Executive Officer shall appoint a Sub-Registrar of Births and Deaths for each registered burial or burning ground or other place for the disposal of the dead to register all corpses brought thereto for interment or cremation or for disposal otherwise.

(4) The Chief Executive Officer shall cause to be printed and published a list containing the name and address of every Registrar and Sub-Registrar appointed under this section.

*(Part VIII.—Chapter XIX.—Registration of births and deaths and disposal of the dead.—Section 258.—Chapter XX.—Rules, regulation and by-laws.—Sections 259, 260.)*

(5) On an application from a person interested, the Chief Registrar or the Registrar shall issue an extract from an entry of birth or death in the register of births and deaths on payment of such fee as may be determined by regulation.

(6) The State Government may prescribe the person the manner in which and the person by whom an information relating to birth and death should be given to the Corporation.

Registration  
of places for  
disposal of  
the dead.

258. (1) Every owner or keeper of a place not vested in or owned by the Corporation or a Board appointed by the State Government for the administration of such place, which is used for burying, burning or otherwise disposing of the dead, shall cause the same to be registered in a register which shall be kept by the Chief Executive Officer and shall deposit to the office of the Corporation at the time of registration a plan of such place prepared by a surveyor.

(2) All burial and burning grounds, public or private, shall be registered in the book of the Corporation in such manner as may be determined by regulation.

(3) The provisions of this Chapter shall be subject to the Registration of Births and Deaths Act, 1969. 18 of 1969.

## CHAPTER XX

### Rules, regulation and bye-laws

Power to  
make rules.

259. (1) The State Government may, after previous publication in the *Official Gazette*, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which under any provision of this Act are required to be prescribed or to be provided for by rules.

(3) All rules made under this Act shall be laid for not less than fourteen days before the State Legislature as soon as possible after they are made and shall be subject to such modifications as the State Legislature may make during the session in which they are so laid. Any modification of the said rules made by the State Legislature shall be published in the *Official Gazette*, and shall, unless some later date is appointed by the State Government, come into force on the date of such publication.

Power to  
make  
regulations.

260. (1) The Corporation may, with the previous sanction of the State Government, make regulations not inconsistent with the provisions of this Act or the rules made thereunder for discharging its functions under this Act.



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*(Part VIII.—Chapter XX.—Rules, regulation and bye-laws.—  
Sections 261-263.—Chapter XXI.—Miscellaneous  
Provisions.—Section 264.)*

(2) Such regulations may provide that any breach thereof shall be punishable with such fine as may be specified therein.

(3) Such regulations shall be published in the *Official Gazette*.

**261.** (1) The Corporation may, with the previous sanction of the State Government, make bye-laws not inconsistent with the provisions of this Act or the rules or the regulations made thereunder for discharging its functions under this Act.

Power to  
make  
bye-laws.

(2) Such bye-laws may provide that any breach thereof shall be punishable with such fine as may be specified therein.

(3) Such bye-laws shall be published in the *Official Gazette* and in such local newspapers as the Corporation may determine.

**262.** (1) If the State Government is at any time of opinion that any regulation or bye-law made by the Corporation should be cancelled or modified either wholly or in part, it shall cause the reasons for such opinion to be communicated, to the Corporation, and shall specify a period within which the Corporation may make any representation with regard thereto.

Power of  
State  
Government  
to cancel or  
modify  
regulations  
and  
bye-laws.

(2) After the expiry of such period and on consideration of the representation of the Corporation, if any, the State Government may at any time by notification cancel or modify such regulation or bye-law either wholly or in part.

(3) Any notification under sub-section (2) shall be published in local newspapers.

**263.** The State Government may, on the recommendation of the Corporation, by notification, add to, amend or alter any Schedule to this Act except Schedule I.

Power to  
amend  
Schedule.

## CHAPTER XXI

### Miscellaneous Provisions

**264.** Whoever contravenes any provision of any of the sections, sub-sections, clauses, or provisos or any other provisions of this Act mentioned in column 1 of Schedule VI shall be punishable with fine which may extend to the amount, or with imprisonment for a term which may extend to the period, specified in that behalf in column 3 of the said Schedule or with both, and in the case of continuing contravention or failure, with an additional fine which may extend to the amount specified in column 4 of the said Schedule for every day of such contravention or failure after conviction for the first such contravention or failure.

Punishment  
for offences  
as given in  
Schedule VI.

*(Part VIII.—Chapter XXI.—Miscellaneous Provisions.—  
Sections 265-271.)*

Acquisition  
of property.

**265.** The Corporation shall, for the purpose of this Act, have the power to acquire and hold movable or immovable property or any interest therein, whether within or outside the limits of Siliguri.

Inventory of  
property.

**266.** The Chief Executive Officer shall maintain an inventory of the movable and immovable properties of the Corporation in such form and manner as may be determined by the Corporation by regulation.

Disposal of  
property.

**267.** The Corporation may dispose of, by sale or otherwise, any movable or immovable property belonging to the Corporation in such manner as may be prescribed.

Entry and  
inspection.

**268.** (1) Subject to the provisions of the Code of Criminal Procedure, 1973, in identical matters, the Chief Executive Officer or any other officer or employee of the Corporation, authorised by the Chief Executive Officer or empowered under this Act in this behalf, may enter into or upon any land or building with or without assistance for the purpose of enquiry, inspection, execution of any work or discharge of any function authorised under this Act or the rules or the regulations made thereunder.

2 of 1974.

(2) It shall be lawful for the Chief Executive Officer or any person authorised by him in this behalf to make forcible entry into any land or building or break open any door, gate or other barrier, if the same is considered necessary for carrying out the purposes of this Act, after calling upon two or more respectable inhabitants of the locality to witness such entry or opening.

Police  
officers to  
assist the  
Corporation,  
Mayor-in-  
Council,  
Chief  
Executive  
Officer, etc.

**269.** It shall be the duty of every police officer in or outside Siliguri to assist the Corporation, the Mayor-in-Council, the Chief Executive Officer or any other officer or employee of the Corporation in the exercise of the powers and discharge of the duties and the functions under this Act or any rule or regulation made thereunder as and when such assistance is called for.

Saving as to  
certain suits  
and  
proceedings.

**270.** Any suit or legal proceeding instituted or which, but for the coming into force of this Act, would have been instituted, by or against the Siliguri Municipality may be continued or instituted by the Corporation or the Chief Executive Officer, as the case may be, constituted or appointed under this Act.

Removal of  
difficulty.

**271.** If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, as occasion may require, by order, do or cause to be done anything which may be necessary for removing the difficulty.

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*(Part VIII.—Chapter XXI.—Miscellaneous Provisions.—  
Sections 272-275.)*

**272.** Where any notice, bill, order or requisition issued or made under this Act or the rules or the regulations made thereunder requires anything to be done for doing of which no time is fixed in this Act or the rules or the regulations made thereunder, such notice, bill, order or requisition shall specify a reasonable time for doing the same.

Notices, etc.,  
to fix time.

**273.** (1) Every licence, written permission, notice, bill, summons or other document which is required by the Act or the rules or the regulations made thereunder to bear the signature of the Chief Executive Officer or any other officer of the Corporation, shall be deemed to be properly signed if it bears a facsimile of the signature of the Chief Executive Officer or such officer as the case may be stamped thereupon.

Signature on  
notices, etc.,  
to be  
stamped.

(2) Nothing in sub-section (1) shall be deemed to apply to a cheque drawn upon the Municipal Fund.

**274.** Every notice, bill, summons or other document required by this Act or the rules or the regulations made thereunder to be served upon, or issued to, any person, shall be served or issued by an officer or other employee of the Corporation or by any person authorised by the Chief Executive Officer in that behalf.

Notice, etc.,  
by whom to  
be served or  
issued.

**275.** (1) Every notice, bill, summons or other document required or authorised by this Act or the rules or the regulations made thereunder to be served or issued by or on behalf of the Corporation or by any of the municipal authorities referred to in section 3 or any officer or employee of the Corporation shall, save as otherwise provided in this Act or the rules or the regulations made thereunder, be deemed to be duly served,—

Service of  
notices, etc.

- (a) where the person to be served is a company, if the document is addressed to the Secretary or the Manager of the company at its registered office or at its principal office or place of business and is either—
  - (i) sent by registered post, or
  - (ii) delivered at the registered office or at the principal office or place of business of the company;
- (b) where the person to be served is a partnership firm, if the document is addressed to the partnership at its principal place of business identifying it by the name or style under which its business is carried on and is either—
  - (i) sent by registered post, or
  - (ii) delivered at the said place of business;

*(Part VIII.—Chapter XXI.—Miscellaneous Provisions.—  
Section 275.)*

- (c) where the person to be served is a public body, Corporation, society or any other body, if the document addressed to the Secretary, Treasurer or other officer of such body, Corporation or society at its principal office, and is either—
  - (i) sent by the registered post, or
  - (ii) delivered at that office;
- (d) in any other case, if the document is addressed to the person to be served and—
  - (i) is given or tendered to him, or
  - (ii) if such person cannot be found, is affixed on some conspicuous part of his last known place of residence or business, if within Siliguri or is given or tendered to some conspicuous part of the land or building, if any, to which it relates, or
  - (iii) is sent by registered post to such person.

(2) Any document required or authorised to be served on the owner or the occupier of any land or building may be addressed to “the owner” or “the occupier” as the case may be, of such land or building (naming such land or building) without further name or description and shall be deemed to be duly served—

- (a) if the document so addressed is sent or delivered in accordance with clause (d) of sub-section (1), or
- (b) if the document or a copy thereof so addressed is delivered to some person on the land or in the building or, where there is no such person to whom it can be delivered, is affixed to some conspicuous part of such land or building.

(3) Where a document is served on a partnership firm under this section, the document shall be deemed to be duly served on each partner.

(4) For the purpose of enabling any document to be served on the owner of any premises, the Chief Executive Officer may by notice in writing require the occupier of such premises to state the name and address of the owner thereof.

(5) Where the person on whom a document is to be served is a minor, the service upon his guardian or any adult member of his family shall be deemed to be service upon the minor.

(6) Nothing in this section shall apply to any summons issued under this Act by any court.

(7) A servant is not a member of the family within the meaning of this section.

*(Part VIII.—Chapter XXI.—Miscellaneous Provisions.—  
Sections 276-279.)*

**276.** All offences under this Act or the rules or the regulations made thereunder, whether committed within or outside Siliguri shall be cognizable by any Municipal Magistrate having jurisdiction and such Magistrate shall not be deemed to be incapable of taking cognizance of any offence or of any offence under any enactment repealed by this Act by reason only of his being—

Cognizance  
of offences.

- (a) liable to pay under this Act any consolidated or other tax or rate, or
- (b) benefited by the Municipal Fund.

**277.** (1) No person shall be liable to any punishment for an offence under this Act or the rules or the regulations made thereunder unless a complaint of such offence is made before a Municipal Magistrate within six months next after—

Limitation  
of time for  
prosecution.

- (a) the date of commission of such offence, or
- (b) the date on which the commission or the continuance of such offence is first brought to the notice of the Corporation or the Chief Executive Officer.

(2) For the avoidance of doubts, it is hereby declared that any failure to take out a licence under this Act or to pay tax under section 123 shall, for the purpose of sub-section (1), be deemed to be a continuing offence until the expiration of the period for which such licence is required to be taken.

**278.** A copy of any receipt, application, plan, notice, order or other document or any entry in a register in the possession of any municipal authority shall, if duly certified by the legal keeper thereof or other person authorised by the Chief Executive Officer in this behalf, be admissible in evidence of the existence of such application, plan, notice, order, document or entry.

Admissibi-  
lity of  
documents  
or entry as  
evidence.

**279.** Every Councillor, every Alderman, the Chief Executive Officer and every other officer or employee of the Corporation shall be deemed to be public servant within the meaning of section 21 of the Indian Penal Code and in the definition of 'legal remuneration' in section 161 of that code the word 'Government' shall for the purpose of this section, be deemed to include the Corporation.

Councillors  
and officer  
and other  
of the  
Corporation  
to be public  
servants.

*(Part VIII.—Chapter XXI.—Miscellaneous Provisions.—  
Sections 280-282.)*

Occupier to  
carry out  
work in  
place of  
owner.

**280.** When the Chief Executive Officer may require the owner of any premises to carry out any work, he may, if he considers it desirable so to do, require the occupier of the said premises to carry out such work and the occupier shall be bound to comply with the requisition:

Provided that except in the case of a special agreement to the contrary, such occupier may deduct the amount of the expenses reasonably incurred or paid by him in respect of such work from the rent payable to the owner or may recover the same from him in any court of competent jurisdiction.

Prohibition  
of nuisance.

**281.** No person shall,—

- (1) save with the written permission of the Chief Executive Officer and in such manner as he may authorise, store or use night soil, cowdung, manure, rubbish or any other substance emitting an offensive smell;
- (2) use or permit to be used any premises for any purpose which is in the opinion of the Chief Executive Officer, dangerous to life, health or property or likely to create a nuisance on any land or building or workshop or workplace. The Chief Executive Officer or any officer empowered by him may, by notice in writing, require the person or persons by whose act, default or sufferance the nuisance arises or continues or the owner, lessee or occupier of the land, building, workshop or workplace to remove or abate the nuisance by taking such measure in such manner and within such period as may be specified in the notice and in default of compliance with the requisition or the notice, the offender may be imprisoned or fined to the extent of rupees five hundred and daily fine of rupees fifty.

Power of  
Chief  
Executive  
Officer to  
remove  
dangerous  
buildings,  
etc.

**282.** Where any building or wall, or anything affixed thereto, or any well, tank, reservoir, pool, depression or excavation or any branch of tree is, in the opinion of the Chief Executive Officer dangerous to persons passing by or dwelling or working in the neighbourhood, the Chief Executive Officer may, by notice in writing, require the owner or the occupier thereof to remove the same or may require him to repair, protect or enclose the same in such manner as he thinks necessary and if the danger is, in the opinion of the Chief Executive Officer, imminent, he shall forthwith take such steps as he thinks necessary to avert the same. And on failure of compliance with the notice for removal and abatement of the nuisance or the danger, the offender may be imprisoned or fined to the extent of rupees five hundred and daily fine of rupees fifty.

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*(Part VIII.—Chapter XXI.—Miscellaneous Provisions.—  
Section 283.)*

283. (1) Notwithstanding anything contained in this Act with effect from such date as the State Government may by notification appoint, all the powers and functions of the municipal authorities under this Act may be exercised and performed by a Board to be known as the Siliguri Municipal Board until the municipal authorities commence to exercise their respective powers and perform their respective functions under this Act.

Transitory  
provisions.

(2) The members of the Board shall consist of all the Commissioners elected to the municipality within the limits of Siliguri and such other persons from any area or areas within the limits of Siliguri but not included within such municipality as the State Government may nominate.

(3) The State Government may appoint one of the members of the Board to be the Chairman of the Board.

(4) The Chairman of the Board or, in his absence, such other member of the Board as may be appointed by the State Government shall preside at the meetings of the Board.

(5) Twenty-five per cent. of the members of the Board shall be a quorum for a meeting of the Board.

(6) No act or proceeding of the Board shall be invalid or called in question by reason of the existence of any vacancy, initial or subsequent, in the Board.

*(Schedule I.)*

## SCHEDULE I

### **Boundaries of the Siliguri Municipal Corporation**

[See section 2(65)]

Siliguri within the meaning of clause (65) of section 2 of this Act constituting the territorial jurisdiction of the Siliguri Municipal Corporation shall comprise the area of the Siliguri Municipality as constituted under the Bengal Municipal Act, 1932 and other areas added thereto, surrounded by the following boundaries, viz.—

**North Boundary :** West Portion of Mouza Kalkut, J.L. No. 44, P.S. Siliguri (Matigara P.S. New). Plot Nos. 287, 497, 493, 494, 319, 335, 389 and 423, Plot No. 36 of Mouza Daknikata, J.L. No. 83, Sheet No. 2 under P.S. Matigara (New). North boundary, Sheet No. 1 of Mouza Mallaguri, J.L. No. 85, P.S. Matigara (New) and up to the boundary of District Jalpaiguri.

**West Boundary :** West Boundary of Sheet No. 1 of Mouza Mandlaguri, J.L. No. 85, P.S. Matigara (New), North boundary of Sheet No. 1 of Mouza Ujanu, J.L. No. 86, Panchanai river bearing Plot Nos. 9, 6, 17(P), 26(P), 40(P), 41(P), 42, 39(P), 56(P), 57(P), 95(P), 97, 98, 96, 99(P), 101(P) and 102 of Sheet No. 1 of Mouza Ujanu, J.L. No. 86 of Plot Nos. 244(P), 216(P), 217(P), 215(P), 213(P), 210(P), 206(P), 204(P), 290, 289, 302, 337, 429 and Old Matigara Road up to Plot Nos. 353, 357, 364, 363, 362, 379, 377, 381, 383, 385, 416, 417, 418 of Mouza Ujanu, J.L. No. 86, Sheet No. 2; West boundary of Siliguri Municipality.

**South Boundary :** Existing boundary of Siliguri Municipality up to the District of Jalpaiguri.

**East Boundary :** Existing boundary of Siliguri Municipality up to the District of Jalpaiguri.



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*(Schedule II.)*

## SCHEDULE II

**Purpose for which premises may not be used without a licence or written permission**

[See section 208(1)]

Aerated waters—Manufacturing.

Asafoetide—Storing.

Aloe fibre and yarn—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever.

Ammunition—Storing, pressing, cleansing, preparing or manufacturing by any process whatsoever.

Arecanuts—Soaking of.

Articles made of flour—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Ashes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or shifting.

Bakelite goods—Manufacturing or processing.

Bamboos—Storing for sale, hire or manufacture.

Bidi leaves—Storing or processing.

Biscuits—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Blasting powder—Storing.

Blood—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bones—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bread—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Bricks—Manufacturing.

Camphor—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.

Candles—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Carbide of calcium—Storing.

Cardboard—Storing.

Carpets—Manufacturing.

Cashewnuts—Storing, packing, preparing or manufacturing by any process whatever.

Catgut—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Celluloid goods—Storing.

Cement—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Charcoal—Dumping, shifting, selling or storing.

*(Schedule II.)*

- Chemical preparations—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Chillies—Grinding by machinery.
- Chillies (dried)—Selling wholesale or storing for wholesale trade.
- Chlorate mixture—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Cinders—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or shifting.
- Cinematograph films—Shooting of, treating or processing.
- Cloths—Dyeing, bleaching, mercerising or storing.
- Coal—Dumping, shifting, selling or storing.
- Cocoon fibre—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Cocoon husks and cadjan leaves—Soaking of.
- Cocoon shell—Storing.
- Coir yam—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Coke—Storing.
- Combustible material—Storing.
- Combustibles—Baking, preparing, keeping or storing for human consumption (for other than domestic use).
- Compound gases (viz. oxygen, nitrogen, hydrogen, carbon di-oxide, sulphur, chlorine, acetylene etc.)—Storing.
- Copra—Preparing or storing or selling wholesale.
- Cotton of all kinds, cotton refuse, cotton seed—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Cow-dung cakes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Detonators—Storing.
- Dry leaves—Storing.
- Dyes—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Dynamite—Storing.
- Explosive—Storing.
- Explosive paints (viz., nitro-cellulose, lacquer, enamel, etc.)—Storing.
- Fibre—Selling or storing.
- Fat—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Felt—Storing.

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- Fins—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Firewood—Selling or storing.
- Fireworks—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Fish—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Fish oil—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Flax—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Fleshing—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Flour—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Fuel—Using for any industrial purpose.
- Fulminate of mercury—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Furniture—Making or storing for sale.
- Gas—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Gelatine—Storing.
- Ghee—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Gold—Refining.
- Grain—Selling wholesale or storing for wholesale trade.
- Gram—Husking by machinery.
- Grass—Storing.
- Groundnut—Selling wholesale or storing for wholesale trade.
- Gun cotton—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Gunny-bag—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Gunpowder—Storing, packing, pressing, preparing or manufacturing by any process whatever.
- Hair—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.
- Hay—Selling or storing.
- Hemp—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Hessian cloth—Storing.
- Hides—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Hoofs—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Horns—Storing, packing, cleansing, preparing or manufacturing by any process whatever.
- Ice—Manufacturing.
- Incense—Storing.
- Jaggery—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or selling wholesale.

*(Schedule II.)*

- Jute—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Kakhi—Preparing.
- Lac—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Lead—Melting.
- Leather—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Lime—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Limeshells—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Manure—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Machinery—Using or any industrial purpose.
- Matches—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Meat—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Metals (including precious metal)—Beating, breaking, hammering, casting, etc.
- Methylated spirit or denatured spirit—Storing.
- Nitro-compound—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Nitro-mixture—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Offal—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Oil—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.
- Oilseeds—Storing.
- Paddy—Boiling or husking by machinery.
- Paints—Manufacturing or storing.
- Paper—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Petroleum products—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Phosphorus—Storing.
- Pitch—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Plastic or plastic goods—Manufacturing or storing.
- Plywood—Storing.
- Pottery—Packing, processing, cleansing, preparing or manufacturing by any process whatever.
- Polythene—Manufacturing or storing.
- Radio—Manufacturing, assembling, servicing and repairing.
- Resin (including rosin)—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

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- Rugs—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Sago—Manufacturing or distilling.
- Saltpetre—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Seekai—Powdering by machinery.
- Shellac—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Silk—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Sisal fibre—Storing.
- Skins—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Soap—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Spirits—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Straw—Selling or storing.
- Sugar—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Sugar-candy—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Sulphur—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.
- Surki—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Sweet-meats—Baking, preparing, keeping or storing for human consumption (for other than domestic use).
- Tallow—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.
- Tar—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Tarpauline—Storing.
- Thatching materials—Selling or storing.
- Thinner—Storing.
- Tiles—Manufacturing.
- Timber—Selling or storing.
- Tobacco (including snuff, cigars, cigarettes and bidies)—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Turpentine—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.
- Varnish—Manufacturing or storing.
- Wool—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.
- Yarn—Dyeing or bleaching.
- Manufacturing articles from which offensive or unwholesome smells, fumes, dust or noise arise.

*(Schedule III.)*

In general, any purpose or the doing in the course of any industrial process anything which in the opinion of the Board of Commissioners is likely to be dangerous to human life or health or property or is likely to create or cause or nuisance:

Provided that no licence shall be required for the storage only of any of the articles mentioned in this Schedule for domestic use and limited to such quantities as may from time to time be fixed by the Board of Commissioners.

SCHEDULE III

Profession, Trade and Calling and Rate of Annual Tax thereon

[See section 123(1)]

Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
<b>Class I</b>		
1.	As Company or Association or Body of Individuals, the Paid-up Capital of which is equivalent to twenty lakhs of rupees or upwards, which exercises or carries on any profession, trade or calling whatsoever.	One thousand rupees.
<b>Class II</b>		
2.	As Company or Association or Body of Individuals, the Paid-up Capital of which is one lakh and above but less than twenty lakhs of rupees and which exercises or carries on any profession, trade or calling whatsoever.	Five hundred rupees.
3.	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, astrologer, analyst, shroff or banian, freight broker or negotiator, who has been in the profession for nine years or more.	Five hundred rupees.
4.	As sculptor, painter, stage or film actor or actress, singer, musician, magician, dancer, impresario who is paying Income Tax on his professional income.	Five hundred rupees.

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Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
5.	As broker or dalal employed in the wholesale transfer or purchase of import or export country produced silk or other merchandise or in-house or landed property, Government securities, shares or bills of exchange.	Five hundred rupees.
6.	As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is five thousand copies and above per issue.	Five hundred rupees.
7.	As businessman, banker, travel agent, commission agent, engineer, architect, builder, contractor, auctioneer or carrier.	Five hundred rupees.
8.	As keeper of laboratory for pathological examination of blood, sputum, urine, stool or such other things, radiologist, owner of a X-Ray Clinic.	Five hundred rupees.
9.	As dealer, in precious stones, or precious metals or articles of precious stones or metals.	Five hundred rupees.
10.	As keeper or sophisticated hair dressing saloon providing more than average amenity to the customer or a beauty parlour.	Five hundred rupees.
11.	As owner or occupier of a cotton, jute, hide, or other screw-house or press-house.	Five hundred rupees.
12.	As decorator, an order supplier or a retail trader or shop keeper, the rent as charged by the owner or the occupier of the place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
13.	As printer, publisher, lithographer, engraver, diesinker, xerox-copyist, photographer, photo-typer, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
14.	As owner or occupier of a market or a place of public entertainment, or a theatre or a cinema house, kept up for profit.	Five hundred rupees.

*(Schedule III.)*

Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
15.	As hotel keeper, boarding house keeper, lodging house keeper, manufacturer, the rent as charged by the owner or the occupier of the place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
16.	As owner or occupier of a depot, godown or warehouse for storage of goods, owner of a motor garage for keeping more than 5 cars and for profit.	Five hundred rupees.
17.	As keeper of a hydrotherapy bath or other clinic or health resort.	Five hundred rupees.
18.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
19.	As keeper of a hair dressing saloon, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
20.	As dyer or a cleaner, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
21.	As tax or management consultant, consulting physician, practising surgeon, barrister, attorney, public accountant, proctor, notary public.	Five hundred rupees.
22.	As dealer or seller of automobile spare parts the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.
23.	As owner of hire-purchase business, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 200 per mensem or more.	Five hundred rupees.



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Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
24.	As owner of a music or dance school the rent or fair letting value of which is Rs. 200 per mensem or more.	Five hundred rupees.
25.	As proprietor or keeper of a nursing home or a sanatorium.	Five hundred rupees.
26.	As bullion merchant, money-lender and financier.	Five hundred rupees.
27.	As sole or authorised agent or distributor of any merchandise or holder of dealership of any manufacturer or company.	Five hundred rupees.
28.	As wholesale trader of any commodity, merchant or exporter or importer.	Five hundred rupees.
29.	As keeper of a restaurant with floor shows including cabaret or orchestra.	Five hundred rupees.
30.	As cinema film distributor, cinema film producer or keeper of a cinema film studio, a jatra or opera party.	Five hundred rupees.
31.	As owner of every bus, mini-bus, lorry or contract car.	Five hundred rupees.
32.	As owner of three or more taxi cabs, luxury taxi cabs, tempo vans, matador vans which are used for carrying passengers or goods on payment on hire.	Five hundred rupees.
33.	As bookmaker or turf accountant.	Five hundred rupees.
34.	As professional horse-breaker or race horse-trainer.	Five hundred rupees.
35.	As advertising agent.	Five hundred rupees.
36.	As stevedore or ship chandler or clearing and forwarding agent.	Five hundred rupees.
37.	As keeper of a shop for the sale of intoxicating liquor or drug.	Five hundred rupees.
38.	As owner or lessee of a petrol/diesel filling station and service station.	Five hundred rupees.
39.	As Marriage Negotiator or Caterer who is paying Income Tax.	Five hundred rupees.

*(Schedule III.)*

Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
<b>Class III</b>		
40.	As Company or Association or Body of Individuals, the Paid-up Capital of which is rupees twenty-five thousand and above but less than rupees one lakh and which exercises or carries on any profession, trade or calling whatsoever.	Four hundred rupees.
41.	As medical practitioner licentiate in medicine or surgery, homocopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been practising for 6 years or more but less than 9 years.	Four hundred rupees.
42.	As Kabiraj or Hakim who has been in the profession for nine years or more.	Four hundred rupees.
43.	As decorator, order supplier, a retail trader or shop keeper, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
44.	As printer, publisher, lithographer, engraver, diesinker, xerox-copyist, photographer, phototyper, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
45.	As hotel keeper, boarding house keeper, manufacturer, the rent as charged by the owner or occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
46.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
47.	As keeper of a hair dressing saloon, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.

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Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
48.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
49.	As dealer or seller of automobile spare parts, the rent as charged by the owner or occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
50.	As owner of two taxi cabs, luxury taxi cabs, tempo van, matador which are used for carrying passenger or goods for hire.	Four hundred rupees.
51.	As owner of a music or dance school the rent or fair letting value of which is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
52.	As owner of a hire-purchase business, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 100 per mensem or more but less than Rs. 200.	Four hundred rupees.
53.	As a jockey licensed by any Turf Club in the State.	Four hundred rupees.
<b>Class IV</b>		
54.	As Company or Association or Body of Individuals, the Paid-up Capital of which is less than rupees twenty-five thousand and which exercises or carries any profession, trade or calling whatsoever.	Two hundred rupees.
55.	As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is less than 5000 copies per issue.	Two hundred rupees.
56.	As sculptor, painter, stage or film actor or actress, singer, musician, magician or dancer who is not paying Income Tax.	Two hundred rupees.
57.	As an order supplier or a retail shop keeper or trader, the rent charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 50 per mensem or more but less than Rs. 100.	Two hundred rupees.

*(Schedule III.)*

Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
58.	As printer, lithographer, engraver, diesinker, xerox-copyist, photographer, photo-typer, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 50 per mensem or more but less than Rs. 100.	Two hundred rupees.
59.	As decorator, publisher, hotel keeper, boarding house keeper, lodging house keeper, manufacturer, owner of a tutorial home, commercial school or college who is included in any other class.	Two hundred rupees.
60.	As medical practitioner, licenciate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator who has been in the profession for more than 3 (three) years but less than 6 (six) years.	Two hundred rupees.
61.	As Kaviraj or Hakim who has been in the profession for 6 years or more but less than 9 years.	Two hundred rupees.
62.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 50 per mensem or more but less than Rs. 100.	Two hundred rupees.
63.	As keeper of a hair dressing saloon, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 50 per mensem or more but less than Rs. 100.	Two hundred rupees.
64.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 50 per mensem or more but less than Rs. 100.	Two hundred rupees.
65.	As dealer or seller of automobile spare parts, other than those mentioned elsewhere in this Schedule.	Two hundred rupees.
66.	As owner of a hire-purchase business, who is not included in any other class.	Two hundred rupees.

*The Siliguri Municipal Corporation Act, 1990.*

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Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
67.	As owner of every taxi cab, luxury taxi cab, tempo van, matador which is used for carrying passenger or goods for hire.	Two hundred rupees.
68.	As keeper of a billiard room.	Two hundred rupees.
69.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 50 per mensem or more but less than Rs. 100.	Two hundred rupees.
70.	As insurance agent, mukhtear, who has been in profession for 5 years or more.	Two hundred rupees.
71.	As a poddar or money changer.	Two hundred rupees.
72.	As custom house agent, a private detective.	Two hundred rupees.
73.	As plumber, electric fitter or gas fitter who has been in the profession for more than 5 years.	Two hundred rupees.
74.	As professional draftsman, surveyor (including a licensed building surveyor or measurer).	Two hundred rupees.
75.	As licensed shipping broker, boat supplier, labour supplier.	Two hundred rupees.
76.	As manufacturer's representative.	Two hundred rupees.
77.	As marriage negotiator or caterer who is not paying Income Tax.	Two hundred rupees.
Class V		
78.	As medical practitioner, licenciate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or benian, freight broker or negotiator who has been in profession for 3 years or less.	One hundred rupees.
79.	As Kabiraj or Hakim who has been in profession for more than 3 years but less than 6 years.	One hundred rupees.
80.	As insurance agent, mukhtear whose practice is below 5 years.	One hundred rupees.
81.	As order supplier, retail trader or shop keeper who is not mentioned elsewhere in this Schedule.	One hundred rupees.

*(Schedule III.)*

Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
82.	As printer, lithographer, engraver, diesinker, xerox-copier, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business is less than Rs. 50.	One hundred rupees.
83.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 20 per mensem or more but less than Rs. 50.	One hundred rupees.
84.	As keeper of hair dressing saloon, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 20 per mensem or more but less than Rs. 50.	One hundred rupees.
85.	As carriage dealer or horse dealer, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 20 per mensem or more.	One hundred rupees.
86.	As plumber, electric fitter or gas fitter, who is not included in Class IV.	One hundred rupees.
87.	As keeper of a laundry, other than those mentioned elsewhere in this Schedule.	One hundred rupees.
88.	As owner of a steam ferry boat or steam cargo boat.	One hundred rupees.
89.	As palmist.	One hundred rupees.
90.	As chalani trader or purchaser of goods in Calcutta for transport and sale beyond the limits of Calcutta.	One hundred rupees.
91.	As practising apothecary.	One hundred rupees.
92.	As owner of a music or dance school the rent or fair letting value of which is less than Rs. 50 per mensem.	One hundred rupees.
93.	As bond supplier or stamp vendor.	One hundred rupees.
94.	As owner of every Auto-Rickshaw.	One hundred rupees.

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Serial No.	Profession, trade and calling	Rate of annual tax not to exceed
<b>Class VI</b>		
95.	As retail trader or shop keeper, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 10 per mensem or more but less than Rs. 20.	Fifty rupees.
96.	As keeper of an unsophisticated hair dressing saloon, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 10 per mensem or more but less than Rs. 20.	Fifty rupees.
97.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business or the fair letting value of whose place of business is Rs. 10 per mensem or more but less than Rs. 20.	Fifty rupees.
98.	As Kabiraj or Hakim who has been in profession for 3 years or less.	Fifty rupees.
99.	As fortune teller.	Fifty rupees.
100.	As owner of a cargo boat or a passenger boat or a bullock or a buffalo cart which is let out on hire.	Fifty rupees.
101.	As owner of three or more jin-rickshaws, cycle rickshaws, carriage or hand-carts, which are let out on hire.	Fifty rupees.
<b>Class VII</b>		
102.	As keeper of a shop or other place of business other than those mentioned elsewhere in this schedule.	Thirty rupees.
103.	As pedlar, vendor of goods.	Thirty rupees.
104.	As owner of less than three jin-rickshaws, cycle rickshaws, carriage or hand-carts, which are let out on hire.	Thirty rupees.
105.	As petition writer or bill writer.	Thirty rupees.

(Schedule IV.)

# SCHEDULE IV

## Tax on Advertisements

[See section 124(1)]

	Per month Rs. P.	Per year Rs. P.
1. Advertisements on hoardings, walls or posts or in the form of non-illuminated sky-signs—		
(a) for a space up to 1 square metre	..	12.00
(b) for a space over 1 square metre and up to 2.5 square metres	..	25.00
(c) for every additional 2.5 square metres or less	..	20.00
2. Advertisement on cloth hung across streets or footpaths—		
(a) in a street up to 6 metres wide	1.00 (per running 30 centimetres)	..
(b) in a street over 6 metres wide	1.50 (per running 30 centimetres)	
3. (i) Advertisements which are fixed to or against the wall or outer face of a building and		
(1) no part of which projection on or over a street:		
(a) for a space up to 1 square metre	..	12.00
(b) for a space over 1 square metre and up to 2.5 square metres	..	25.00
(c) for every additional 2.5 square metres or less	..	20.00
(2) which are placed in a position inclined to the vertical or otherwise project on or over a street:		
(a) for space up to 1 square metre	..	12.00
(b) for a space over 1 square metre and up to 2.5 square metres	..	25.00
(c) for every additional 2.5 square metres or less	..	20.00
(ii) Advertisement suspended over or across street—		
(a) for a space up to 1 square metre	..	12.00
(b) for a space over 1 square metre and up to 2.5 square metres	..	25.00
for every additional 2.5 square metres or less	..	20.00



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	Per month Rs. P.	Per year Rs. P.
4. Advertisement hoarding standing blank but bearing the name of the advertiser or with the announcement 'To be let' displayed thereon—		
(a) for a space up to 1 square metre	0.50	..
(b) for a space over 1 square metre and up to 5 square metres	1.00	..
(c) for every additional 2.5 square metres or less	1.00	..
5. Advertisement board carried on vehicles (or advertisements displayed on the body of vehicles)—		
(a) for a space up to 1 square metre	..	20.00
(b) for a space over 1 square metre and up to 2.5 square metres	..	41.00
(c) for a space over 2.5 square metres and up to 5 square metres	..	75.00
(d) for every additional 5 square metres or less	..	75.00 :

Provided that in the case of a person advertising in more than one vehicle at a time the total space advertised in all the vehicles taken together shall be taken into account for the purpose of determination of the tax.

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\*In addition to the usual amount on the basis of the surface area of the cloth, calculated at the rates as in item 1, reduced in terms of a month.

N.B.—If the advertisement board projects more than sixty centimetres over or across street—Rs. 4 for every additional 30 centimetres in addition to the tax prescribed above.

N.B.—If the board exceeds 15 centimetres in thickness 2 per 30 centimetres of the thickness in addition to the tax above.

6. Illuminated advertisement boards carried on vehicles (for illuminated advertisements displayed on the body of vehicles)—		
(a) for a space up to 2.4 square metres	..	75.00
(b) for a space over 2.5 square metres and up to 5 square metres	..	150.00
(c) for every additional 5 square metres or less	..	150.00
7. Advertisement boards carried by sandwich boardmen—		
(a) for each board up to 1 square metre	1.25	..
(b) for each board over 1 square metre and up to 2.5 square metres	2.50	..
(c) for every additional 1 square metre or less	1.25	..
8. Illuminated advertisement boards carried by sandwich boardmen—		
(a) for each board up to 1 square metre	2.50	..
(b) for each board over 1 square metre and up to 2.5 square metres	5.00	..
(c) for every additional 1 square metre or less	2.50	..

*(Schedule IV.)*

	Per month Rs. P.	Per year Rs. P.
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9. Illuminated sky-signs and advertisements other than those referred to in items 6 and 8—

(a) for a space over 2,000 square centimetres	..	16.00
(b) for a space over 2,000 square centimetres and up to 5,000 square centimetres	..	32.00
(c) for a space over 5,000 square centimetres and up to 2.5 square metres	..	40.00
(d) for every additional 2.5 square metres or less	..	40.00

*N.B.*—In the case of projected advertisements in addition to the tax prescribed above, the same rate will apply regarding projection and thickness, as given in item 3 above.

10. Advertisement exhibited on screens by means of lantern slides or similar devices—

(a) for a space up to 5,000 square centimetres	..	64.00
(b) for a space over 5,000 square centimetres and up to 2.5 square metres	..	80.00
(c) for every additional 2.5 square metres or less	..	80.00

11. Posters on walls, hoardings, frames, posts, kiosks upon or in vehicles—

(a) for a space not exceeding a single royal	0.25	..
(b) for a space not exceeding double royal	0.50	..
(c) for every additional 1 square metre	0.37	..

If a poster for which tax has already been paid has to be replaced due to damage or otherwise before the expiry of the period for which the tax has been paid, a stamp may be affixed to the new poster to the effect that it is covered by the original receipt for payment, the number and date whereof should be specified on the body of the poster:

Provided that the previous approval of the Chief Executive Officer shall be taken before erecting such new posters.

12. Fly posters or hand-posters—

(a) of a size up to 96 square centimetres	..	1 paisa each
(b) of a size over 96 square centimetres and up to 192 square centimetres	..	2 paise each
(c) of a size over 192 square centimetres and up to 320 square centimetres	..	3 paise each
(d) of a size over 320 square centimetres and up to 480 square centimetres	..	5 paise each
(e) of every additional 96 square centimetres or less	..	1 paisa each

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*(Schedule V.)*

**Explanation**

1. In calculating the space or area referred to above all the faces of the advertisement hoardings, boards, etc., utilised for purposes of display shall be taken into account:

Provided that in the case of a sky-sign, in addition to the above, the face surface of the supporting pillars or raised platforms, if any, below the actual displaying area shall also be taken into account.

2. An advertisement shall not be deemed to be an illuminated advertisement within the meaning of this Schedule if such advertisement is illuminated merely by light which, in the opinion of the Chief Executive Officer, is not more than what is necessary to make the same visible at night.

**SCHEDULE V**

**Parts of plant or of combination of plant and machinery in certain cases not to be excluded in calculating the annual value of any land or building**

*[See section 102(4)]*

The following parts of a plant or combination of plant and machinery whenever and only to such extent as any such part is, or is in the nature of a building or structure:

Acid Concentrators,

Bins and Hoppers,

Blast Furnaces,

Burners, Forges, Furnaces, Kilns, Ovens and Stoves, Chambers,

Absorption of gases or fumes,

Aerographing and Spraying,

Bleaching,

Chemical Reaction,

Conditioning or Treatment,

Cooling,

Dyeing,

Dust or Fume Collecting,

Fibre Separation (Wool Carbonising),

Fuming,

Impregnating,

Refrigerating,

Sandblasting,

Sterilising,

*(Schedule V.)*

Sulphuric Acid,

Chimneys,

Cooking Ovens;

Condensers and Scrubbers—

Acid,

Alkali,

Gas,

Oil,

Tar;

Coveyor Gantries;

Cooling Ponds;

Crane Gantries;

Coupolas;

Economisers;

Elevators and Hoists;

Evaporators;

Fan Drifts;

Floating Docks and Pontoons with any Bridges or Gangways not of a temporary nature used  
in connection therewith;

Flues;

Flumes and Conduits;

Foundations, Settings, Gantries, Supports, Platforms and Stagings for plant and machinery;

Gas—

Holdings,

Producers and Generators,

Purifiers and Cleaners;

Head Gear—

Mine, Quarry and Pit,

Hydraulic Accumulators,

Well;

Pit, Beds and Bays—

Casting,

Cooling,

Drop,

Inspecting or Testing,

Liming, Soaking, Tanning or other treatment settling;

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*(Schedule V.)*

Rack;  
Refuse, Destructors and Incinerators;  
Restors;  
Ship Construction and Repair—  
    Cradles,  
    Grids,  
    Slipways,  
    Uprights;  
Silos;  
Stages, Staithes and Platforms for loading, unloading and handling materials;  
Stillis;  
Superheaters;  
Tanks;  
Towers for—  
    Absorption of gases or fumes,  
    Chemicals Reaction,  
    Cooling,  
    Oil Refining and Condensing Treatment,  
    Water,  
    Transporter Gantries,  
    Transverse and Turntables,  
    Vats,  
    Weighbridges,  
    Wheles Masts.

*(Schedule VI.)*

**SCHEDULE VI**

**Penalties**

[See section 264]

Section and sub-section, clause or proviso	Subject	Maximum fine or imprisonment that may be imposed	Maximum daily fine that may be imposed
1	2	3	4
Section 77, sub-section (3)	Requisition by auditors to produce documents, to appear in person or to make and sign declaration to answer question or to submit statement.	Two hundred rupees.	Fifty rupees.
Section 123	Default in payment of tax on profession, trades and callings.	Three times the tax payable annually.	Twenty-five rupees.
Section 125	Advertisement made without payment of taxes.	One thousand rupees.	One hundred rupees.
Section 129	Default in payment of tax on carriages and animals.	Three times the tax payable annually.	Twenty-five rupees.
Section 132, sub-sections (2) and (3)	Default in furnishing statement and production of books and accounts.	One hundred rupees.	Ten rupees.
Section 157	Laying down service pipes from the mains of the Corporation without permission.	One thousand rupees or imprisonment for three months or both.	Fifty rupees.
Section 163	Construction of private streets, walls, fence, etc. on municipal drain, channel etc. without permission.	One thousand rupees.	One hundred rupees.

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*(Schedule VI.)*

Section and sub-section, clause or proviso	Subject	Maximum fine or imprisonment that may be imposed	Maximum daily fine that may be imposed
1	2	3	4
Section 165, sub-section (1)	Unlawful connection of house drain with municipal drain.	One thousand rupees.	One hundred rupees.
Section 166	Requisition to owner to arrange for sufficient means of effectual drainage.	One thousand rupees.	One hundred rupees.
Section 169	Throwing, emptying or turning certain matters not to be passed through municipal drains.	One thousand rupees.	Fifty rupees.
Section 174, sub-section (3)	Keeping or maintaining toilet or urinal for public use without permission.	Five thousand rupees.	Fifty rupees.
Section 176, sub-section (2)	Failure to provide privy, urinal, bathing or washing place.	Five hundred rupees.	Fifty rupees.
Section 177	Failure to provide privy or make alteration or substitution of service privy by other system.	Five hundred rupees.	Fifty rupees.
Section 178, sub-section (1)	Construction of cesspool in violation of provision.	Five hundred rupees.	Twenty-five rupees.
Section 178, sub-section (2)	Requisition on owner to fill up or remove unlawful cesspool.	Five hundred rupees.	Twenty-five rupees.
Section 184, sub-section (2)	Failure to comply with a notice for removal or alteration of verandah, platform, building, etc.	One thousand rupees.	Fifty rupees.
Section 185	Failure to remove wall, fence, rail, platform, etc.	Five thousand rupees.	Fifty rupees.
Section 186	Prohibition of tethering of animals and milking of cattle.	Two hundred rupees.	Ten rupees.

*(Schedule VI.)*

Section and sub-section, clause or proviso	Subject	Maximum fine or imprisonment that may be imposed	Maximum daily fine that may be imposed
1	2	3	4
Section 187, sub-section (5)	Construction or reconstruction in violation of the regular line of a street or building-line without proper permission.	One hundred rupees.	..
Section 191, sub-section (1)	Utilisation or sale of land for construction of buildings without provision for streets giving access to the site.	One thousand rupees.	..
Section 193	Prohibition of making new streets.	One thousand rupees.	..
Section 195	Unauthorised use of land as building site.	Two thousand and five hundred rupees or imprisonment for six months or both.	One hundred rupees per square metre.
Section 199, sub-section (1)	Unauthorised erection of a building.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 200	Occupation of a building without a completion certificate.	Five hundred rupees.	Twenty-five rupees.
Section 201, sub-section (1)	Change of the use of premises sanctioned for specified purposes.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.



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*(Schedule VI.)*

Section and sub-section, clause or proviso	Subject	Maximum fine or imprisonment that may be imposed	Maximum daily fine that may be imposed
1	2	3	4
Section 230, sub-section (3)	Failure to perform duties in the matter of collection of solid wastes.	Three hundred rupees.	Twenty-five rupees.
Section 232, sub-section (1)	Use, alteration, etc. of premises as godowns, warehouses, etc. without permission.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 233, sub-section (1)	Establishing a factory without permission or altering or extending the same otherwise than in conformity with the conditions.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 234, sub-section (1)	Keeping eating house, etc. without permission or otherwise than in conformity with a licence.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 235	Keeping open theatres, circuses, etc. without permission or otherwise than in conformity with a licence.	One thousand rupees.	One hundred rupees.
Section 238	Keeping open any private market, etc. otherwise than in conformity with a licence.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.

*(Schedule VI.)*

Section and sub-section, clause or proviso	Subject	Maximum fine or imprisonment that may be imposed	Maximum daily fine that may be imposed
1	2	3	4
Section 239, clause (a)	Carrying on the trade of a butcher otherwise than in conformity with a licence.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred and fifty rupees.
Section 239, clause (b)	Prohibition of selling of flesh, fish or animal without licence.	Five hundred rupees.	Twenty-five rupees.
Section 242	Prohibition of hawking, etc. otherwise than in terms of a licence.	Five hundred rupees.	Twenty-five rupees.
Section 243	Prohibition of carrying on trade of a butcher, fishmonger, etc. otherwise than in conformity with a licence.	Five hundred rupees.	Twenty-five rupees.
Section 246	Prohibition of sale, etc. of adulterated or misbranded food or drug.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.
Section 247	Failure to register manufactory.	Two thousand and five hundred rupees or imprisonment for six months or both.	Two hundred rupees.

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*(Schedule VI.)*

Section and sub-section, clause or proviso	Subject	Maximum fine or imprisonment that may be imposed	Maximum daily fine that may be imposed
1	2	3	4
Section 248	Prohibition of keeping adulterants in a place where butter, ghce, etc. are manufactured or stored.	One thousand rupees.	Two hundred rupees.
Section 249, sub-section (2)	Failure to provide protection to articles of food, drug, receptacle, etc.	Two hundred rupees.	Fifty rupees.
Section 250	Keeping of shops, etc. otherwise than in conformity with a licence or failure to display the licence.	One thousand rupees.	One hundred rupees.
Section 253	Failure to give information of dangerous diseases.	One hundred rupees.	..
Section 256	Failure to take measures to prevent spread of dangerous diseases.	One hundred rupees.	..
Section 258, sub-section (1)	Non-registration of place for disposal of the dead and failure to deposit plan in municipal office.	One hundred rupees.	..