

**PART II**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB  
NOTIFICATION**

The 16th December, 2014

**No.39-Leg./2014.**-The following Ordinance of the Governor of Punjab promulgated under clause (1) of article 213 of the Constitution of India on the 11th Day of December, 2014, is hereby published for general information:-

**THE PUNJAB MUNICIPAL CORPORATION  
(SECOND AMENDMENT) ORDINANCE, 2014  
(Punjab Ordinance No. 6 of 2014)**

AN

ORDINANCE

further to amend the Punjab Municipal Corporation Act, 1976.

Promulgated by the Governor of Punjab in the Sixty-fifth Year of the Republic of India.

Whereas the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely:-

1. (1) This Ordinance may be called the Punjab Municipal Corporation (Second Amendment) Ordinance, 2014. Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the first day of April, 2014.

2. In the Punjab Municipal Corporation Act, 1976 (hereinafter referred to as the principal Act), in section 2 after clause (17), the following clause shall be inserted, namely:- Amendment in section 2 of Punjab Act 42 of 1976.

"(17-A) "flat" means an apartment, which may be called block, chamber, dwelling unit, lot, premises, suite, tenement, unit or by whatever any other name, a separate and self contained

part of any property, including one or more rooms or enclosed spaces, located on one or more floors, or any part or parts thereof, in a building, or in a portion of land, used or intended to be used for residence, or for any other type of independent use ancillary to the residential purpose, and with a direct exit to a public street, road or to a common area leading to such street, road, and includes any garage or room, whether or not adjacent to the building in which such apartment is located for the use by the owner of such apartment for parking any vehicle or for the residence of any domestic servant employed in such apartment;".

Amendment in section 90 of Punjab Act 42 of 1976.

3. In the principal Act, in section 90, for sub-section (3-A), the following sub-section shall be substituted, namely: -

"(3-A) (i) Notwithstanding anything contained in this Act and subject to any general or special orders which the Government may make in this behalf, and to the rules, a Corporation may, from time to time for the purposes of this Act, and in the manner directed by this Act, impose in the whole or any part of the City a tax payable by the owner of a land or building at such rate as may be specified under section 97:

Provided that in the case of land or building occupied by tenants in perpetuity, the tax shall be payable by such tenants.

(ii) Notwithstanding anything contained in clause (i),-

(A) no tax shall be leviable on vacant land, and land and/or building,-

I. exclusively used for,-

- (i) religious purposes, religious rites, religious ceremonies, religious festivals;
- (ii) cremation grounds, burial grounds;
- (iii) gaushalas, stray animal care centers;
- (iv) historical and heritage buildings, so notified by the State Government, Central Government or United Nations Educational, Scientific and Cultural Organization;

- (v) old age homes, homes for disabled, homes for orphans and homes for destitute;
  - (vi) the land or building owned and used by the Corporation;
  - (vii) the land or building used for Schools and Colleges owned or aided by the State Government;
  - (viii) the land or building of Hospitals or Dispensaries owned by the State Government;
  - (ix) parking space (only in respect of multi-storey flats or buildings); and
  - (x) land used for agricultural or horticultural purposes;
- II. belonging to units or projects covered under the 'Fiscal Incentives for Industrial Promotion-2013' as notified by the Government of Punjab, Department of Industries and Commerce, *vide* No. CC/FIIP/2013/5343 dated 5th December, 2013, the exemption shall be available to such Units or Projects subject to the terms and conditions set and to the extent indicated therein, on production of a certificate from the nodal agency specified in the said Notification;
- III. pertaining to residential houses (without any condition of storeys) measuring 50 square yards or below or single storey residential houses (inclusive of mumti and water tanks) measuring 125 square yards or below or residential flats having super covered area measuring 500 square feet or below;
- IV. in the area falling within a newly constituted Corporation on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such constitution;
- V. in the area falling within a Corporation which was constituted prior to the first day of April, 2014 but had not completed three years on this date, for a period of three years to be reckoned from the said date;

- VI. in the area included in a Corporation on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such inclusion;
- VII. in the area which was included in a Corporation within the period of three years prior to the first day of April, 2014 but had not completed three years on this date, for a period of three years to be reckoned from the said date;
- VIII. owned by the following categories of persons:-
- (i) Freedom Fighters, who are receiving pension as such from the Central Government or the State Government or both, as the case may be;
  - (ii) Persons living below poverty line who possess requisite card, issued in support thereof; and
  - (iii) Persons, who had served, or are serving, in any rank, whether as a combatant or a non-combatant, in the Naval, Military or Air Forces of the Union of India;

Explanation:- The expression 'vacant land' shall construe the land comprising any plot which does not contain any structure, may be pucca or kacha.

- (B) the land and/or building owned by the following categories of persons shall be exempted for the payment of tax of five thousand rupees per financial year:-
- (i) Widows; and
  - (ii) Handicapped persons, who are as if being assesses entitled for the time being to the benefits of deduction under section 80 U of the Income Tax Act, 1961;
- (C) the land and/or building of all educational institutions, other than Governmental and Government aided, shall be exempt for the payment of fifty percent of the tax assessed for a financial year:

Provided that if it appears to the State Government to be expedient and necessary, at any time, it may review the exemptions so granted, by an order to be published in the Official Gazette."

4. In the principal Act, in section 97, for sub-section (1) the following sub-section shall be substituted, namely:- Amendment in section 97 of Punjab Act 42 of 1976.
- "(1) The tax payable on land and buildings shall be levied at such rate and shall be calculated in such manner as the State Government may specify, by notification published in the Official Gazette:
- Provided that the owner or the occupier, as the case may be, shall be at liberty to pay the tax on land and/or building for the year 2014-15 as per the calculations to be made in accordance with the provisions either of the principal Act, as amended by the Punjab Municipal Corporation (Amendment) Act, 2014 (Punjab Act No. 19 of 2014), or of the Punjab Municipal Corporation (Second Amendment) Ordinance, 2014, as he thinks appropriate."
5. In the principal Act, in section 122, in sub-section (1), in the proviso, clause (a) shall be omitted. Amendment in section 122 of Punjab Act 42 of 1976.
6. In the principal Act, in section 400, for the words "five hundred rupees" and "twenty rupees" wherever occurring, the words "twenty thousand rupees" and "five hundred rupees" shall be substituted respectively. Amendment in section 400 of Punjab Act 42 of 1976.
7. In the principal Act, in the THIRD SCHEDULE, in the table, for section 123 and the entries relating thereto, the following section and entries shall be substituted, namely:- Amendment in Third schedule of Punjab Act 42 of 1976.
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| "Section 123 | Prohibition of advertisement without permission | 50,000 | 500." |
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**SHIVRAJ V. PATIL,**  
Governor of Punjab.

**H.P.S. MAHAL,**  
Secretary to Government of Punjab,  
Department of Legal and Legislative Affairs.