

GOVERNMENT OF PUNJAB  
DEPARTMENT OF LOCAL GOVERNMENT  
(LG-3 BRANCH)  
NOTIFICATION  
Dated the 24<sup>th</sup> April, 2015

No. 2/4/2014-5lg3/469637/1.- In exercise of the powers conferred by sub-clause (ii) of clause (a) of sub-section (1) of section 61 of the Punjab Municipal Act 1911 (Punjab Act No. 3 of 1911), and in continuation of notification No. 2/4/2014-5lg3/379042/1 dated 31<sup>st</sup> December, 2014, the Governor of Punjab is pleased to order that the table under clause (4) in the said notification be read as under :-

Use		Rate of tax as per classification and category (in rupees)			Remarks
		Area classification	B category towns	C category towns	
1	2	3	4	5	6
Residential houses	For all, except single storey houses built on land area upto 125 square yards	Area 1	2.00 per square yard	1.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	1.00 per square yard	0.50 per square yard	
Residential Flats	Having more than 500 square feet super area	Area 1	2.00 per square yard	1.00 per square yard	-
		Area 2	1.00 per square yard	0.50 per square yard	
Commercial buildings including Restaurants (except multiplexes, malls, marriage palaces)	Having 100 square feet land or below	Area 1	3.00 per square foot	2.00 per square foot	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	1.50 per square foot	1.00 per square foot	
	Having 1000 square feet land or below but beyond 100 square feet land	Area 1	4.00 per square foot	2.00 per square foot	
		Area 2	2.00 per square foot	1.00 per square foot	
	Having beyond 1000 square feet land	Area 1	5.00 per square foot	3.00 per square foot	
		Area 2	2.50 per square foot	1.50 per square foot	
Multiplex, Malls etc.	-	For all areas	10.00 per square foot	8.00 per square foot	These rates are for whole built-up area having distinct roof and/or partition and for all floors.
Marriage palaces	-	For all areas	4.00 per square yard	2.00 per square yard	These rates are for whole area of land.
Hotels	Having 15 rooms or below (without star, one star or two star)	Area 1	4.00 per square foot	2.00 per square foot	These rates are for every built up area irrespective of floor. There will be no tax on vacant land and parking area
		Area 2	3.00 per square foot	1.50 per square foot	
	Having beyond 15 rooms (without star or with star)	Area 1	8.00 per square foot	7.00 per square foot	
		Area 2	6.00 per square foot	5.00 per square foot	



Industrial buildings (any manufacturing unit), educational institutions, and godowns	Having 4000 square yards land or below	For all areas	4.00 per square yard	3.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
	Having beyond 4000 square yards land	For all areas	6.00 per square yard	4.50 per square yard	
Government buildings, including buildings of Government Undertakings, Boards or Corporations	-	Area 1	4.00 per square yard	2.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	2.00 per square yard	1.00 per square yard	
Institutional buildings (other than educational institutions), including community halls/centres, sports stadiums, social clubs, bus stands, golf clubs, and such like buildings used for public purpose	-	For all areas	6.00 per square yard	4.50 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5

Ashok Kumar Gupta, IAS

Dated Chandigarh, the  
23<sup>rd</sup> April, 2015.

Secretary to Government, Punjab,  
Department of Local Government.

Endst. No. 2/4/2014-5lg3/469637/2 , dated Chandigarh the 24<sup>th</sup> April, 2015.

A copy, with a spare copy, is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish the notification in the Extraordinary Gazette of Punjab Government and supply 200 spare copies of the same for official use.

  
Special Secretary Local Government.

Endst. No. 2/4/2014-5lg3/469637/3 , dated Chandigarh the 24<sup>th</sup> April, 2015.

A copy each is forwarded to the following for information and necessary action :-

- (1) Principal Secretary to Chief Minister, Punjab.
- (2) Secretaries/Private Secretaries to all Ministers, Chief Parliamentary Secretaries in Punjab.
- (3) Commissioner of all Divisions in the State of Punjab.
- (4) Deputy Commissioners of all Districts in Punjab.
- (5) Director, Local Government, Punjab.
- (6) Chief Executive Officer, Pb. Water Supply & Sewerage Board, Chandigarh.
- (7) Director Information and Public Relations Punjab, Chandigarh.
- (8) All officers in the Local Government Department Punjab.
- (9) General Manager, PMIDC, Chandigarh
- (10) Deputy Controller (Finance & Accounts) Local Government Deptt. Pb.
- (11) Commissioners of all Municipal Corporations in the State.
- (12) All Regional Deputy Director of Local Government in the State.
- (13) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (14) Superintendents/Incharges of all Branches in the Secretariat and Directorate of Local Government Punjab.

  
Special Secretary Local Government.



GOVERNMENT OF PUNJAB  
DEPARTMENT OF LOCAL GOVERNMENT  
(LOCAL GOVERNMENT 3 BRANCH)

Notification

The 24<sup>th</sup> April, 2015.

No. 2/4/2014-5lg3/469746/1.- Whereas the following proviso to sub-section (1) of section 97 of the Punjab Municipal Corporation Act, 1976 was notified in the PUNJAB MUNICIPAL CORPORATION (SECOND AMENDMENT) ACT, 2014 (Punjab Act No. 3 of 2015):-

*"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) Act, 2014, as he thinks appropriate."*

2. And whereas similar proviso [to sub-clause (ii) in clause (a) of sub-section (1) of section 61 of the Punjab Municipal Act 1911] was notified on 17<sup>th</sup> January, 2015 through THE PUNJAB MUNICIPAL (SECOND AMENDMENT) ACT, 2014 (Punjab Act No. 2 of 2015), but the words and figures "for the year 2014-15" could not be mentioned inadvertently due to clerical mistake;

3. Now, therefore, in exercise of the powers conferred by section 240-B of the Punjab Municipal Act, 1911, the Governor of Punjab is pleased to order that the proviso to sub-clause (ii) in clause (a) of sub-section (1) of section 61 of the Punjab Municipal Act 1911 shall be read as under :-

*Provided that the owner or the occupier, as the case may be, shall be at liberty to pay the tax on building and/or land for the year 2014-15 as per the calculations to be made in accordance with the provisions of either the principal Act, as amended by the Punjab Municipal (Amendment) Act, 2014 (Punjab Act No. 18 of 2014), or the Punjab Municipal (Second Amendment) Act, 2014, as he thinks appropriate."*

Dated Chandigarh, the  
23<sup>rd</sup> April, 2015.

Ashok Kumar Gupta, IAS,  
Secretary to Government, Punjab,  
Department of Local Government.

Endst. No. 2/4/2014-5lg3/469746/2,                      dated Chandigarh, the 24<sup>th</sup> April, 2015.

A copy is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish this notification in the Extraordinary gazette of the State Government, and supply 10 spare copies immediately.

  
Special Secretary Local Government.

Endst. No. 2/4/2014-5lg3/469746/3                      dated Chandigarh, the 24<sup>th</sup> April, 2015.

A copy each is forwarded to the following for information and necessary action:-

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) Mayors of all Municipal Corporations in the State.
- (3) Commissioners of all Municipal Corporations in the State. (They are requested to make wide publicity and all offices shall remain open on 14<sup>th</sup> & 15<sup>th</sup> March, 2015 for this purpose)
- (4) All Regional Deputy Directors Local Government in the State.
- (5) Presidents/Administrators of Municipal Councils/Nagar Panchayats in the State.
- (6) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (7) All officers of the Department of Local Government Secretariat/Directorate.
- (8) All Superintendents and officials of Branches of Department of Local Government Secretariat and Directorate.
- (9) Director Information and Public Relations Punjab, Chandigarh.

  
Special Secretary Local Government.



GOVERNMENT OF PUNJAB  
DEPARTMENT OF LOCAL GOVERNMENT  
(LG-3 BRANCH)

NOTIFICATION  
Dated the 24<sup>th</sup> April, 2015

No. 2/4/2014-5lg3/469742/1.- In exercise of the powers conferred by sub-section (1) of section 97 of the Punjab Municipal Corporation Act 1976 (Punjab Act No. 42 of 1976), and in continuation of notification No. 2/4/2014-5lg3/379043/1, dated 31<sup>st</sup> December, 2014, the Governor of Punjab is pleased to order that the table under clause (4) in the said notification be read as under:-

Use		Rate of tax as per classification and category (in rupees)			Remarks
		Area classification	A category towns	B category towns	
1	2	3	4	5	6
Residential houses	For all, except single storey houses built on land area upto 125 square yards	Area 1	5.00 per square yard	2.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	3.00 per square yard	1.00 per square yard	
		Area 3	2.00 per square yard	-	
Flats	having more than 500 square feet super area	Area 1	5.00 per square yard	2.00 per square yard	-
		Area 2	3.00 per square yard	1.00 per square yard	
		Area 3	2.00 per square yard	-	
Commercial buildings including Restaurants (except multiplexes, malls, marriage palaces)	Having 100 square feet land or below	Area 1	4.00 per square foot	3.00 per square foot	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	2.00 per square foot	1.50 per square foot	
		Area 3	1.75 per square foot	-	
	Having 1000 square feet land or below but beyond 100 square feet land	Area 1	5.00 per square foot	4.00 per square foot	
		Area 2	3.00 per square foot	2.00 per square foot	
		Area 3	2.00 per square foot	-	
	Having beyond 1000 square feet land	Area 1	6.00 per square foot	5.00 per square foot	
		Area 2	4.00 per square foot	2.50 per square foot	
		Area 3	3.00 per square foot	-	
Multiplex, Malls etc.	-	For all areas	15.00 per square foot	10.00 per square foot	These rates are for whole built-up area having distinct roof and/or partition and for all floors.
Marriage palaces	-	For all areas	6.00 per square yard	4.00 per square yard	These rates are for whole area of land.
Hotels	Having 15 rooms or below (without star, one star or two star)	Area 1	6.00 per square foot	4.00 per square foot	These rates are for every built up area irrespective of floor. There will be no tax on vacant land and parking area
		Area 2	5.00 per square foot	3.00 per square foot	
		Area 3	4.00 per square foot	-	
	Having beyond 15 rooms (without star or with star)	Area 1	9.00 per square foot	8.00 per square foot	
		Area 2	8.00 per square foot	6.00 per square foot	
		Area 3	7.00 per square foot	-	




Industrial (any manufacturing unit), educational institutions, and godowns	Having 4000 square yards land or below	For all areas	5.00 per square yard	4.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
	Having Beyond 4000 square yards land	For all areas	7.50 per square yard	6.00 per square yard	
Government buildings, including buildings of Government Undertakings, Boards or Corporations	-	Area 1	10.00 per square yard	4.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	6.00 per square yard	2.00 per square yard	
		Area 3	4.00 per square yard	-	
Institutional buildings (other than educational institutions), including community halls/centres, sports stadiums, social clubs, bus stands, golf clubs, and such like buildings used for public purpose	-	For all areas	7.50 per square yard	6.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5

Dated Chandigarh, the  
23<sup>rd</sup> April, 2015.

Ashok Kumar Gupta, IAS  
Secretary to Government, Punjab,  
Department of Local Government.

Endst. No. 2/4/2014-5lg3/469742/2 , dated Chandigarh the 24<sup>th</sup> April, 2015.

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- (5) Director, Local Government, Punjab.
- (6) Chief Executive Officer, Pb.Water Supply & Sewerage Board, Chandigarh.
- (7) Director Information and Public Relations Punjab, Chandigarh.
- (8) All officers in the Local Government Department Punjab.
- (9) General Manager, PMIDC, Chandigarh
- (10) Deputy Controller (Finance & Accounts) Local Government Deptt. Pb.
- (11) Commissioners of all Municipal Corporations in the State.
- (12) All Regional Deputy Director of Local Government in the State.
- (13) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
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