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GOVERNMENT OF TRIPURA  
URBAN DEVELOPMENT DEPARTMENT

***THE TRIPURA MUNICIPAL (Assessment and Collection of  
Property Tax) RULES, 2016***

**GOVERNMENT OF TRIPURA  
URBAN DEVELOPMENT DEPARTMENT**

25th

No.F.14(2)-UDD/DUD/2013/ 8510-814      Dated, Agartala, The      Jan , 2016

**NOTIFICATION**

**WHEREAS**, it is expedient and necessary to impose an alternative assessment mechanism and to provide for detailed procedure for collection of tax for the municipalities;

**AND WHEREAS**, for the purpose aforesaid and for other purposes connected therein and incidental thereto, it is felt necessary by the State Government to replace the existing Tripura Municipal (Assessment and Collection of Property Tax) Rules, 2004;

**THEREFORE**, the State Government in exercise of the powers conferred by Section 213 read with Section 196 of the Tripura Municipal Act, 1994 (Tripura Act No. 7 of 1994), hereby makes the following rules for assessment and collection of property tax in all Municipal Corporations, Municipal Councils, and Nagar Panchayats constituted in the State of Tripura under Section 10 of the Tripura Municipal Act, 1994:-

**1. Short Title and Commencement :**

- (1) These Rules may be called the ***Tripura Municipal (Assessment and Collection of Property Tax) Rules, 2016.***
- (2) These Rules shall come into force with effect from the date of their publication in the official gazette. The implementation of the Rules for the purpose of computation of property tax may be from a date to be separately notified by the State Government.

## **2. Definitions**

- (1) "Act" means the Tripura Municipal Act, 1994.
- (2) "Assessee" means any person or legal entity by whom tax or any other sum is payable under Sections 193 to 196 the Act read with these Rules.
- (3) "Assessment" means assessment of Annual Property Value (APV) of any building, apartment or vacant land, located within the municipal limit and the tax payable thereon under these Rules.
- (4) "Assessing Officer", means any officer of the Municipal Corporation, Municipal Council or the Nagar Panchayat authorized by the Commissioner, the Chief Executive officer or the Executive officer respectively to exercise any of the powers and functions for the purpose of assessment or collection of property tax under these Rules.
- (5) 'The Commissioner', 'the Chief Executive Officer' and 'the Executive Officer' mean the officers of the Municipal Corporation, Municipal Council or the Nagar Panchayat respectively appointed as the Principal Administrative Officer of the Municipality under section 75 of the Act.
- (6) "Plinth Area" means the floor area up to the outer portion of the foundation on which the super structure has been erected. For multi-storied buildings or buildings with basement, the 'plinth area' includes the plinth area of all cellars i.e. ground floor and all other floors below or above the ground floor of the building.
- (7) "Property" means immovable property like land, building or apartment in the holding.
- (8) "Tax" means the property tax payable by the owner or the occupier under the Act read with the Rules.
- (9) Words and expressions used herein but not defined in these Rules shall have the same meaning as defined in the Act.

### **3. Unit of assessment**

- (1) Every building or vacant land shall be assessed as a single unit. Where portions of land and building are separately owned and capable of independent enjoyment such separate portions may be assessed separately apportioning common areas among the owners in proportion to their share.
- (2) Where, such portions are not capable of independent enjoyment, the property shall be taxed as a single unit. But, the assessing officer may apportion the tax among the co-owners.

### **4. Incidence of property tax**

- (1) The property tax shall be payable by the owner of the property.
  - (a) In case of properties constituting single unit of assessment but owned by more than one owner the co-owners shall be jointly and severally responsible for payment of the property tax.
  - (b) Where any land or building being the property of the State or Central Government or the Local Body has been delivered under any agreement or licensing arrangement, the property tax shall be levied on the transferee or licensee as the case may be.
- (2) Where the land has been let to a tenant and the tenant builds upon such land, the property tax on the building erected on such land shall be payable by the tenant.
- (3) Where a land or building is under illegal occupation the illegal occupier shall be liable to pay tax from the date of occupation to the date of eviction.
- (4) Where any building is constructed unlawfully the property tax on such property shall be payable by the owner of such illegally constructed property from the date of completion or occupation whichever is earlier till the date of demolition of that building.



## **5. Computation of Annual Property Value**

- (1) Annual Property Value (APV) means the annual property value of the property arrived at by the unit area method (UAM) and shall be determined by applying the following formula:

$$\text{APV} = \text{Plinth Area} \times \text{Unit Area Value} \times \text{Age factor} \times \text{Structure Factor} \times \text{Occupancy Factor} \times \text{Usage factor}.$$

In the above formula,

- (i) The 'Structure factor' refers to the nature of construction i.e. whether the structure is *pucca*, semi- *pucca* or *kutchha*.
  - (ii) 'Age Factor' refers to the age of the property since completion of construction.
  - (iii) 'Occupancy factor' refers to whether a property is self occupied or rented.
  - (iv) 'Usage factor' refers to whether the property is residential or commercial."
- (2) The Unit Area Value (UAV) for each area and the values for Age factor, Structure factor, Occupancy factor and Usage factor shall be as assigned by the Municipal Valuation Committee or the Tripura State Property Tax Board, as the case may be, under **Rule 8**.

## **6. Constitution of Municipal Valuation Committee**

- (1) The State Government shall as soon as may be after coming into force of these Rules constitute by notification in the official Gazette a Municipal Valuation Committee specific to each Municipality.
- (2) The Municipal Valuation Committee shall consist of :
- (a) A chairperson, and
  - (b) Members-not less than 2 and not more than 6.
- (3) The qualifications for the Chairperson or members, their salaries and allowances or other conditions of service shall be as the Government by notification determine. The payments of

such salaries, allowances etc. shall be from the Municipal Funds.

- (4) The functions of the Municipal Valuation Committee shall be:
- (a) To make recommendations to the Municipality regarding zoning of the properties, the unit area values in different zone/wards and the weights to be attached to other factors for determination of the Annual Property Value;
  - (b) To consider objections against the values recommended under clause 4 (a) above and make recommendations thereon;
  - (c) To review 'Unit Area Values' periodically as desired by the Municipality so, however, that such a review of the Unit Area Values must be undertaken at least once every five years; and
  - (d) To perform such other functions as the Government may require.
- (5) Notwithstanding anything contained in the previous sub-Rules the State Government may assign the powers and functions of the Valuation Committee in any Municipality, under sub-Rule (4) above, to the Tripura State Property Tax Board.

## **7. Zoning for property tax**

- (1) The Municipal Valuation Committee shall fix the zones in the area under the municipality area after taking into account locations with similar values or usage of properties, proximity to principal roads, main roads and other roads or any other criteria as may be considered necessary, including availability of following facilities, amenities, or features:
- (a) Civil amenities like water supply, street lighting, roads and drains;
  - (b) Market and shopping centers;
  - (c) Educational institutions;

- (d) Banks, Postal Service, Public Offices;
- (e) Medical institutions;
- (f) Factories and industries;

**8. Notification of Zoning, Unit Area Values and Weights for other factors**

- (1) The Municipality shall, on the basis of the recommendations of the Municipal Valuation Committee or the Tripura State Property Tax Board, as the case may be take a decision regarding the zoning of properties and fixation of unit area values as also the weights to be attached to each factor for the determination of the Annual Property Value. The intention of the Municipality shall be announced through public notice inviting objections to the proposed changes within specified period of not less than 30 days.
- (2) All representations received by the Municipality shall be referred to Municipal Valuation Committee or the Tripura State Property Tax Board, as the case may be for its decision. The decision of the Municipal Valuation Committee or the Tripura State Property Tax Board, as the case may be shall be binding on the Municipality and the assesseees.

**9. Allotment of Unique Identification Number (UIN)**

- (1) The Municipality shall allot a Unique Identification Number to each property, whether liable to property tax or not, within its area of jurisdiction and communicate the same to the owners. Assessee shall quote the UIN in all returns, challans or correspondence of any nature pertaining to the property.

**10. Hardship and Anomaly Committee**

- (1) The Municipality shall on coming into force of these Rules, constitute a Hardship and Anomaly Committee for considering

hardships or anomalies in respect of the property tax imposed under these Rules.

- (2) The Committee shall consist of two members of the Municipality nominated by the Chairperson-in-Council (CPC) and the principal administrative officer of the Municipality shall be the Member Secretary.
- (3) The tenure of the Committee shall be as considered appropriate by the Chairperson-in-Council (CPC) but shall not exceed one year.
- (4) The Committee shall decide the procedure for its own functioning and shall give its decisions on the petitions within 60 days of their receipt. The decisions of the Committee shall be binding on the Municipality and the assessee.
- (5) Notwithstanding anything contained in the previous sub-Rules, the State Government may assign the powers and functions of the Hardship and Anomaly Committee, under sub-Rules (1) and (4) above, to the Tripura State Property Tax Board.

#### **11. Notice of transfer of title**

- (1) In the event of transfer of property, the transferor and the transferee are required to inform the concerned assessing officer about the change in title. The notice shall be given within 15 days of completion of the sale even if the sale deed is not registered in the name of the transferee.
- (2) For the purposes of this Rule, the sale shall be treated as complete when the entire consideration has been paid by the transferee and the possession of property is transferred to him.
- (3) In the event of failure to send the intimation of the transfer within 15 days, the transferor shall remain liable to payment of the property tax till the intimation is received by the assessing officer.

- (4) The liability of the transferor in the above case shall not absolve the transferee from his liability to pay the property tax.
- (5) In the event of death of the owner, his legal heirs shall inform the concerned assessing officer about the death of the owner and apply for mutation of property in the prescribed form within six months of the death of the owner.

## **12. Charge of Tax**

- (1) Every Property shall be subject to a property tax under these Rules for each financial year beginning with the **financial year 2016-17**.
- (2) The property tax shall be levied on the Annual Property Value of the property as determined under **Rule 5**, at the rate of tax prescribed for that financial year and announced in the budget presented by the municipality in the preceding year.
- (3) The tax levied under (2) shall remain within the following limits:
  - (a) Tax on land and building shall not be less than 1% or more than 10% of the APV.
  - (b) Tax for street lighting shall not be less than 1% or more than 3% of the APV.
  - (c) Tax for conservancy shall be not be less than 1% or more than 10% of the APV.

## **13. Vacant Land Tax**

- (1) In case of land not used exclusively for agricultural purposes and not occupied by or adjacent to or appurtenant to a building, notwithstanding anything contained in **Rule 5**, the APV will be calculated by multiplying the area of such land with the unit area value for vacant land.
- (2) Where the vacant land appurtenant to a building is in excess of 75 percent of the of the total area, i.e. where the plinth area on the ground floor is less than 25 percent of the of the total land

area, the vacant land in excess of three times such area on the ground floor shall be treated as vacant land and taxed separately for property tax under this Rule over and above the tax on the building.

*[For example, where the land area is 500 square Meters and the plinth area on the ground floor is only 80 square Meters the vacant land (420 square Meters) in excess of 3 times the plinth area on ground floor (240 square Meters) i.e. 180 square Meters shall be taxed as vacant land under this Rule.]*

- (3) For the purposes of sub-rules (1) and (2) above, the Unit Area Value of vacant land shall be taken at one fourth of the Unit Area Value for that area.

#### **14. Assessment Procedure**

##### *Self-Assessment*

- (1) Every assessee liable to pay property tax, under **Rule 4** for any financial year shall, before 30 June of that year, file a property tax return giving APV of the property in accordance with **Rule 5** and the tax payable thereon at the rates announced for that year in the budget, as required under **Rule 12**.
- (2) The return shall be filed in the prescribed form, and verified in the prescribed manner. The tax required to be paid by 30 June, in accordance with the option exercised in such return, read with **Rule 18**, shall also be paid on the prescribed Challan, by that date. The return shall be treated as defective and, therefore, invalid in case the due tax is not paid by 30 June or the return is not verified in the prescribed manner. Further action shall be taken in such cases under **Rule 16**.
- (3) A return may also be filed any time after 30 June and before 31 March on prescribed form and verified in the prescribed manner provided the tax due under **Rule 18 (2)**, is paid within 3 days of filing of the return or 31 March, whichever is earlier. The return shall be treated as defective and, therefore, invalid in case the due tax is not paid within 3 days of filing of the

return or 31 March, whichever is earlier, or the return is not verified in the prescribed manner. Further action shall be taken in such cases under **Rule 16**.

- (4) Any return filed under clauses (1) or (3) above may be revised at any time within the financial year, so however, that any additional tax due as per the revised return is also paid on the date of filing of the return. The return shall be treated as defective and, therefore, invalid in case the due tax is not paid on the date of filing of the return, or the return is not verified in the prescribed manner.
- (5) Where the revised return is for lower tax the excess paid if any may be adjusted against the future tax due during the same financial year or the tax payable for the next financial year.

## **15. Scrutiny of Returns**

- (1) The assessing officer may pick up any return for verification of details as disclosed based on specific information or otherwise as may be directed by the Commissioner or the Chief Executive Officer or the Executive Officer of the Municipality, as the case may be.
- (2) Any increase in the APV and the tax, in the cases picked up for scrutiny, shall be only after issuing a notice to the assessee indicating the basis for the proposed increase and allowing the assessee an opportunity of being heard.
- (3) The scrutiny assessment order shall be in writing and shall be served on the assessee along with a challan, on prescribed form, for the payment of tax as determined.
- (4) No assessment under this Rule shall be made after the end of the financial year following the financial year to which it relates.

[For the financial year 2012-13, therefore, no assessment under **Rule 15** shall be made after March 31, 2014].

Provided that where a taxpayer on receipt of notice under clause (2) agrees with the proposed increase in the APV and the tax and agrees not to contest the assessment, the notice issued under clause (2) may be treated as the assessment order under clause (3).

#### **16. Assessment in case of Non-filers**

- (1) Where no return has been filed during the financial year the assessing officer may initiate assessment proceedings after giving notice to the assessee to file a return within 30 days.
- (2) The assessment shall be finalized after conducting such enquiries as may be necessary and after issuing a notice to the assessee indicating the basis for the proposed APV and the tax and allowing the assessee an opportunity of being heard.
- (3) The assessment order shall be in writing and shall be served on the assessee along with a challan, on prescribed form, for the payment of tax as determined.
- (4) The assessment shall be made ex-parte where the assessee fails to file the return in response to the notice under sub-Rule (1) above or after filing the return, fails to cooperate in enquiries relevant to completion of the assessment proceedings.
- (5) The assessment under this Rule shall be made anytime within a period of four years from the end of the relevant financial year.

[For the financial year 2012-13, therefore, the assessment under **Rule 16** shall be made on or before March 31, 2017].

Provided that where a taxpayer on receipt of notice under clause (2) agrees with the proposed APV and the tax and agrees not to contest the assessment, the notice issued under clause (2) may be treated as the assessment order under clause (3).



#### **17. Power of the assessing officer to enter the premises**

- (1) Wherever necessary the assessing officer or any other official authorised by him may enter any property within his area of jurisdiction for verification or determination of the land area or plinth area and verification of the identity of the owner or occupier of the property.
- (2) Provided that a notice of his intention shall be sent to the occupier of the property who shall allow the necessary facility.
- (3) The power vested under this rule shall not be exercised before 8 am or after 5 pm, unless desired by the occupier of the property.
- (4) In the event of the failure of the occupier of the property to comply with the notice under (1) above the assessing officer may levy a penalty of up to Rs. 2,000 for each default on the occupier.

#### **18. Due dates for Payment of Property Tax**

- (1) The payment of property tax determined on the basis of the returns filed on or before June 30, after appropriate rebate allowed under **Rule 18**, shall be due on:
  - (a) June 30 of the financial year where the option is for full one-time payment, or
  - (b) Half on June 30 and half on December 31, of the financial year, where the option is for payment in two equal half yearly installments; and
  - (c) One fourth each on June 30, September 30, December 31, and March 15 of the financial year, where the option is for payment in four equal quarterly installments.
- (2) In cases of returns filed after June 30 and before March 31 of the financial year, the due dates would be deemed as if quarterly payment option had been exercised. The tax to be paid along with filing of the return would thus be the tax due for all the quarters prior to the date of filing of the return.

- (3) No rebate shall be allowed on payments made based on the returns filed between July 1 and March 31 of the financial year.
- (4) In all other cases where property tax is demanded under **Rules 15 or 16**, the penalty is charged under **Rule 21**, or additional tax is demanded under **Rule 22, 23, or 24**, the payment of tax or penalty shall be due within 30 days of service of the order.

#### **19. Rebate**

- (1) A rebate of 10% of the property tax payable under the Rules shall be allowed on all one-time full payments made, on the basis of the returns filed under **Rule 14**, on or before June 30 of the financial year.
- (2) A rebate of 5% of the property tax payable under the Rules shall be allowed on payments made on half-yearly basis, based on the option indicated in the returns filed under **Rule 14**, on before June 30 of the financial year.
- (3) No rebate shall be allowed on payments of property tax in quarterly installments or payments made based on returns filed after June 30.

#### **20. Interest payable by the Assessee**

- (1) Interest @ 10% p.a. shall be payable, from the due date in accordance with the **Rule 18**, to the date of actual payment, on all sums due under these Rules.
- (2) Where the return is filed after June 30 the interest shall be charged as if the payments were to be made on quarterly basis, without any rebate under **Rule 18**.
- (3) Where as a result of rectification under **Rule 22** or appeal under **Rule 23** or a review under **Rule 24** or revision under **Rule 25** the tax assessed under **Rule 15 or Rule 16** is modified, the interest shall be modified proportionately.

## **21. Penalty**

- (1) The assessing officer may levy a penalty of 10% of the property tax, and interest if any, not paid within the financial year, whether in full or in part.
- (2) Where a scrutiny assessment is made under **Rule 15** and the tax levied exceeds the tax paid under self-assessment by more than 20 percent thereof, penalty may be levied at the rate of 10 percent of the additional tax charged.
- (3) Where a scrutiny assessment is made under **Rule 16** penalty may be levied at the rate of 10 percent of the tax charged.
- (4) The penalty order under (2) and (3) above shall be passed within 60 days of the date of assessment under **Rule 15** or **Rule 16**.
- (5) Where as a result of rectification under **Rule 22** or appeal under **Rule 23** or a review under **Rule 24** or revision under **Rule 25** the tax assessed under **Rule 15** or **Rule 16** is modified, the penalty shall be modified proportionately.

*Provided* that an order levying penalty shall be passed only after giving the assessee an opportunity of being heard and only where the assessing officer is of the view that the default for which penalty is proposed was committed without any reasonable cause.

*Provided further* that no order shall be passed under this Rule where the penalty leviable is Rs. 100 or less.

## **22. Rectification**

- (1) The assessing officer may rectify any arithmetical or other mistake apparent from the information in the return filed under **Rule 14** or the orders passed under **Rules 15** or **16** on his own and modify the APV and the property tax payable accordingly.
- (2) The assessee may also file an application before the assessing officer for rectification of any mistake apparent from record in the return filed under **Rule 14** or in orders under **Rule 15** or **Rule 16** or penalty levied under **Rule 21**.

- (3) The applications for rectifications shall be filed within 30 days of the filing of the Return under **Rule 14** and within 30 days of receipt of orders under **Rules 15, 16 or 21**. The assessing officer may condone delay beyond the period of 30 days in cases where such delay is for a reasonable cause subject to (6) below.
- (4) On receipt of an application for rectification under (2) above, the assessing officer shall scrutinize the record and shall pass a written order on such application within 60 days of the receipt of the application.
- (5) No order enhancing the tax shall be passed under this Rule without giving the assessee an opportunity to explain his case.
- (6) No order shall be passed under this Rule after 180 days from the date of filing of the return under **Rule 14** by the assessee or after 180 days of the date of service of the orders under **Rule 15, Rule 16 or Rule 21**.

### **23. Appeal**

- (1) Any assessee in receipt of an order passed under **Rules 15, 16, 21, or 22** shall be entitled to file an appeal against such order before the Commissioner, the Chief Executive Officer or the Executive Officer of the Municipality, as the case may be.
- (2) Such appeal shall be filed within 30 days of the receipt of the order, in the prescribed form and verified in the prescribed manner along with evidence of payment of undisputed tax.
- (3) Appeals filed otherwise than in the prescribed form and verified in the prescribed manner or not accompanied by the evidence of payment of undisputed tax shall be treated as invalid.
- (4) The delay in filing of the appeal beyond 30 days from the date of the service of the order against which the appeal is filed may be condoned by the Commissioner, the Chief Executive Officer or the Executive Officer of the Municipality, as the case may be, up to 60 days, in appropriate cases. Delay beyond 60 days shall not be condoned.

- (5) On receipt of an appeal the Commissioner, the Chief Executive Officer or the Executive Officer of the Municipality, as the case may be, shall, after hearing the assessee and the assessing officer and after getting inquiries made through the officers as may be considered necessary and appropriate, pass an order refusing to interfere, reducing, or enhancing the APV and the tax.
- (6) On receipt of the order of the Commissioner, the Chief Executive Officer or the Executive Office, as the case may be, the assessing officer shall revise the tax as directed in such order. Any interest or penalty levied on the tax shall also be revised proportionately on the basis of the appellate order.

#### **24. Review**

- (1) The Commissioner, the Chief Executive Officer or the Executive Officer of the Municipality, as the case may be may also pick up a case for review of the Scrutiny order passed by the assessing officer under **Rules 15 or 16**, on his own or on a reference being made by the assessing officer, and pass a written order, after considering all the facts on record, modifying the APV and tax as considered appropriate. Provided that no order increasing the APV or the tax shall be passed under this Rule, without giving the assessee an opportunity of being heard.
- (2) No order shall be passed under this Rule after the end of the financial year following the financial year to which it relates.

#### **25. Revision**

- (1) Any order passed under **Rules 15, 16, 21, 22, 23 or 24** may be referred by the assessee for revision by a Revision Committee appointed by the Municipality within 60 days of the receipt of such orders.

- (2) The revision application shall be made by the assessee in the prescribed form, verified in the prescribed manner and accompanied by evidence of payment of the undisputed tax.
- (3) The revision application filed otherwise than in the prescribed form and verified in the prescribed manner or not accompanied by the evidence of payment of undisputed tax shall be treated as invalid.
- (4) On receipt of the application for revision, the Revision Committee appointed by the Municipality shall, on the basis of the record, including the contents of the appeal, and after making inquiries as considered necessary, pass a written order accepting fully or partially or rejecting the revision application as considered appropriate.
- (5) All revision applications shall be decided within 90 days of the receipt by the Revision Committee.
- (6) The orders passed by the Revision Committee shall be final and not appealable in any Court of Law.
- (7) Notwithstanding anything contained in the previous sub- Rules, the State Government may assign the powers and functions of the Revision Committee, under sub-Rules (1) to (4) above, to the Tripura State Property Tax Board.

## **26. Mode of Payment of Tax**

- (1) Payments due under these Rules shall be made in cash or through account payee cheques or bank draft payable at any branch of a bank within the area covered by the Municipality.
- (2) The payments shall be made only with the challans in the prescribed form and filled in the prescribed manner.
- (3) Such payments may be made at the special receipt counters at designated offices of the Municipality or in any of the bank branches specifically designated by the Municipality for this purpose through a public notification.

- (4) When allowed assesses may also make payments by electronic transfer using electronic payment gateways.
- (5) The counterfoil of the challan meant for the assessee shall be retained by the assessee as evidence of payment.

## **27. Recovery and Collection of unpaid tax**

- (1) If the tax is not paid within 3 months of the due date under Rule 18 the recovery may be enforced through one or more of the actions as provided under Section 215 (2) of the Act. The assessing officer may also file an application before the Public Demand Recovery Officer for recovery of the tax by way of sale of property-moveable and immoveable-in accordance with the provisions of the Tripura Public Demand Recovery Act, 2006 (Act 7 of 2006).
- (2) Notwithstanding anything contained in this Rule where any sum due on account of the property tax, including interest and penalty, cannot be recovered from the owner, such sum shall, without prejudice to any other action that may be taken under the Act or these Rules may be recovered from:
  - (a) The occupier of the land or building and such occupier shall be entitled to reimbursement by the owner or adjustment against the rent payable by such occupier.
  - (b) Any person who may be in unauthorised occupation of such land or building only in respect of the period of such unauthorised occupation.

Provided that recovery of such tax under 2(b) above shall not by itself confer upon such person any right or title in the same land or building.

## **28. Refunds**

Where as an order passed under **Rules 22, 23, or 25** results in the tax due becoming less than the tax already paid by the assessee, the excess shall be adjusted against any tax due in the financial year

in which such refund is determined or in the succeeding financial year (s).

**29. Assessment of Lands under illegal occupation and buildings constructed unlawfully**

- (1) Assessment of any land or building in the hands of a person under **Rule 4 (3)** of these Rules shall not confer legal ownership of the said land or building on such person.
- (2) Assessment of any unlawfully constructed or reconstructed building under **Rule 4 (4)** of these Rules shall be without prejudice to any action that may be taken against that person. Nothing contained in the Rules shall preclude the Municipality from proceeding against such person under **Rule 31** of the Tripura Building Rules 2004 and the owner shall not be entitled to any compensation or damages due to any action taken by the Municipality under this **Rule 31**.

**30. Notice of construction, re-construction or demolition of building**

- (1) If a building is constructed or reconstructed in a Municipal area the owner shall give notice thereof to the concerned assessing officer of the Municipality within fifteen days from the date of completion or occupation of the building, whichever is earlier.
- (2) If any building in a municipal area is demolished or destroyed, the owner shall, until notice thereof is given to the assessing officer of the Municipality, be liable for the payment of the property tax, which would have been leviable had the building not been demolished or destroyed.

**31. Notice of amalgamation or separation**

- (1) Where any area is included as a result of amalgamation or excluded as a result of separation the intimation of such amalgamation or separation shall be sent to the concerned



assessing officer of the Municipality within 15 days of completion of legal formalities. The transferor shall, until notice of amalgamation or separation is received by the assessing officer of the Municipality, be liable for the payment of the property tax which would have been leviable had the amalgamation or separation not taken place.

**32. Assessment of property tax on properties transferred or acquired in the middle of the financial year as a result of construction, demolition, amalgamation or separation**

- (1) The property tax up to the quarter of the financial year in which the transfer took place or the quarter in which the notice was received by the assessing officer, whichever is later, calculated on pro-rata basis, shall be levied on the transferor and the property tax for the remaining quarters, calculated on pro-rata basis, shall be levied on the transferee.
- (2) Where the notice of transfer is not received by the assessing officer of the Municipality from the transferor, within the time provided under the Rules, the transferor shall be liable to pay the property tax up to the quarter in which such intimation is received by the assessing officer.
- (3) In case of new construction during the financial year the property tax would be payable from the quarter of the financial year in which the property was completed or occupied, whichever is earlier.

**33. Record to be maintained by the assessing officer**

- (1) Each assessing officer shall:
  - (a) Record the details of all returns received under **Rule 14** in a register in **Form No .1**.
  - (b) Record the payments made under **Rule 14** in the relevant column in the above register on the basis of verification of

transfer of money to the designated bank account of the Municipality.

- (c) Record of all orders passed under **Rules 15** or **16** shall be maintained in a register in **Form No. 2** giving such particulars as provided therein. The payments received against such orders will be recorded in the relevant column of this register.
- (d) Record of all orders passed under **Rule 21** shall be maintained in **Form No. 3**. Payment when received shall be recorded in the relevant column of this register.
- (e) Where any orders are passed under **Rules 21, 22** or **23** appropriate changes shall be made in the register maintained at (a), (c), or (d) above after recording details of the order under **Rules 21, 22, or 23** as prescribed.

#### **34. Forms**

- (1) All returns under Rule 14 shall be filed on **Form No. 4** and verified in prescribed manner as indicated therein.
- (2) Notice under Rule 16 (1) requiring the assessee to file return shall be on **Form No. 10**.
- (3) Notices for hearing under Rules 15 or 16 shall be sent in **Form No 5**.
- (4) Orders passed under Rules 15 or 16 shall be on the **Form No. 9**.
- (5) Notice under Rule 17(2) shall be in **Form No. 11**.
- (6) Notices for hearing under Rule 21 shall be in **Form No. 6**.
- (7) Orders passed under Rule 21 shall be in **Form No. 17**.
- (8) Notice for hearing under Rule 22 shall be in **Form No. 7**.
- (9) Orders under Rule 22 shall be passed in **Form No. 16**.
- (10) Appeal under Rule 23 shall be filed in **Form No. 12** and shall be verified in the prescribed manner.

- (11) Notice for hearing under Rule 23 shall be in **Form No. 15.**
- (12) Orders under Rule 23 shall be passed in **Form No. 16.**
- (13) Notice of Review under Rule 24 shall be in **Form No. 8.**
- (14) Review order under Rule 24 shall be passed in **Form No. 16.**
- (15) Revision Application under Rule 25 shall be filed in **Form No. 13** and verified in the prescribed manner.
- (16) Notice for hearing under Rule 25 shall be in **Form No. 15.**
- (17) Revision order under Rule 25 shall be passed in **Form No. 16**
- (18) Notices for recovery and collection under Rule 27 shall be sent in **Form No. 18.**
- (19) All orders requiring payment of any tax, interest or penalty shall be accompanied by a challan in **Form No 14** to enable the assessee to make the payment of such tax, interest or penalty.

**35. Powers of the Commissioner, Chief Executive Officer or the Executive officer**

- (1) The Commissioner, the Chief Executive Officer or the Executive officer of the Municipality, as the case may be shall:
  - (a) Allocate the work relating to property tax assessment and collection among the assessing officers, in whatever manner considered appropriate. The orders once issued shall remain in force until modified or cancelled.
  - (b) Issue directions to regulate the work of assessment and collection of tax in any manner considered appropriate..

**36. Relief in cases of excessive increase in the tax burden**

- (1) Wherever as a result of coming into force of these Rules the property tax payable by an assessee increases by more than 25 percent of the tax paid in the preceding year, then

notwithstanding anything contained in the Act, the tax payable shall be worked out as follows:

- (2) Tax payable in the first year of change shall be the tax in the preceding year plus 25 percent thereof.
- (3) The tax payable in the second year shall be the tax in the preceding year mentioned above plus 50 percent thereof,
- (4) And so on until the new level of tax is reached.

[For instance if the tax payable was Rs. 2000 in the financial year 2011-12 and after coming into force of new Rules it works out to Rs.3900 for 2012-13 the tax payable would be:

Financial year	Tax
2012-13	Rs. 2000 plus 500= Rs. 2500
2013-14	Rs.2000 plus 1000=Rs. 3000
2014-15	Rs.2000 plus 1500=Rs. 3500
2015-16	Rs 3900 (As Rs 2000 plus Rs 2000 exceeds the tax of Rs 3900 determined under new Rules.)

**37. Repeal and savings :**

- (1) The Tripura Municipal (Assessment and Collection of Property Tax) Rules,2004, which was brought into force, vide Notification No.F.14(3)/UDD/2003, Dated 07<sup>th</sup> Dec.'04, published in the Extraordinary Issue of Tripura Gazette on December 13, 2004 A.D. is hereby repealed;

- (2) Notwithstanding such repeal -

Anything done or any action taken or purported to have been done or taken (including any notification, inspection, order or notice made or issued, or any appointment, confirmation or declaration made or any license, permission, authorization or exemption granted or any document or instrument executed or any direction given or any proceedings taken or any confiscation adjudged or any penalty or fine imposed) under

the Rules hereby repealed, shall be deemed to have been done or taken under the corresponding provisions of this Rules:

- (3) The assessment and collection of property tax pending for the years preceding to the year on which these Rules are brought into effect, shall continue to be in accordance with the procedures prescribed in the Rules hereby repealed.

**Form 1**  
**Register of Returns Submitted**  
**Tripura Municipal Assessment and Collection of Property Tax, Rules 2016**  
*[Clause (g) of Sub-rule (7) of Rule 33, read with Rule 147]*

Financial Year \_\_\_\_\_

Balance Due				
Tax on Land & Building	Tax on Street Lights	Tax for Consewancy	Total	
18	19	20	21	
3% of Annual Property Value (City)	1% of Annual Property Value (City)	3% of Annual Property Value (City)		

**Form 2**  
**Register of Orders Passed**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules '2016**

[Clause (c) of Sub-rule (1) of Rule 33, read with Rule 15(6)]

Name of Municipality \_\_\_\_\_

Name of Officer Passing Order

Financial Year \_\_\_\_\_

[illegible]

## Form 3

## Tripura Municipal (Assessment and Collection of Property Tax), Rules 2015

[Clause (d) of Sub-rule (1) of Rule 33, read with Rule 21]

Financial Year

[illegible]



## Form 4: Annual Return of Land and Building

Form 4  
Annual Return of Land and Building  
Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016  
[Sub-rule (1) of Rule 14 read with sub-rule (1) of Rule 34]

Name of Municipality \_\_\_\_\_

Unique Identification No of Property	<input type="text"/>	Financial Year	<input type="text"/>
Holding Number	<input type="text"/>		
Return (Tick the appropriate)	<input type="checkbox"/> Original	<input type="checkbox"/> Revised	
If Revised Return, then mention the date and acknowledgment number of filing the Original Return	Date of Filing	<input type="text"/>	Acknowledgment No <input type="text"/>

### A. LOCATION DETAILS

1 Zone :	<input type="text"/>	2 Ward.:	<input type="text"/>
3 Property Address:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		

### B. OWNERSHIP DETAILS \*\*

1 Name of the Owner:	1. Shri/Smt <input type="text"/>		
Name of the Co-Owners	2. Shri/Smt <input type="text"/>	3. Shri/Smt <input type="text"/>	
	4. Shri/Smt <input type="text"/>	5. Shri/Smt <input type="text"/>	
2 Father's / Husband's Name: (only in case of individual and single ownership)	<input type="text"/>	Telephone	<input type="text"/>
3 Address for Correspondence (present): [If different from A.3]	<input type="text"/>		
4 Nature of Ownership (Tick the appropriate one)			
<input type="checkbox"/> Individual (single/joint)	<input type="checkbox"/> Company		
<input type="checkbox"/> Charitable Organizations	<input type="checkbox"/> Partnership Firm		
<input type="checkbox"/> Local Bodies	<input type="checkbox"/> Trust and Societies		
<input type="checkbox"/> Others, (specify) _____			

### C. PROPERTY DETAILS

	Particulars	Total area (sq ft)	Construction		Residential		Commercial		Nature of Usage (Refer below)
			Year of Construction	Type of Construction	Self- Occupied	Rented	Self use	Rental	
	Vacant Land			XXXX					
	Basement								
	Ground Floor			Pucca					
				Kutchra					
				Semi-Pucca					
	1st Floor			Pucca					
				Kutchra					
				Semi-Pucca					
	2nd Floor			Pucca					
				Kutchra					
				Semi-Pucca					
	3rd Floor (Add more rows)			Pucca					
				Kutchra					
				Semi-Pucca					
	Total			Pucca					
				Kutchra					

#### Nature of Usage

If the property owned or let out for business, commercial, and other purpose, then mention the nature of use (Tick the appropriate one):

<input type="checkbox"/>	Restaurants / Lodging Houses	<input type="checkbox"/>	Educational Institutions
<input type="checkbox"/>	Office (Private / Government / PSU / Govt. Undertaking)	<input type="checkbox"/>	Industries / Factories / Warehouse / Godowns / Storage
<input type="checkbox"/>	Shops (Retail / Wholesale / Departmental)	<input type="checkbox"/>	Religious / Charitable Institutions
<input type="checkbox"/>	Commercial / Market Complex	<input type="checkbox"/>	Offices of Political Organizations
<input type="checkbox"/>	Clinic / Nursing Home / Hospital	<input type="checkbox"/>	Stadium / Playground / Parks / Swimming Pool / Gymnasium
<input type="checkbox"/>	Diagnostic / Pathology Centers	<input type="checkbox"/>	Other Use, please mention _____
<input type="checkbox"/>	Assembly house (Cinema / Theatres / Community Hall / Others)		

## D. COMPUTATION OF ANNUAL PROPERTY VALUE (APV)

1. Compute Annual Property Value of the property

(i) *Building*

Plinth Area, sq. ft.	Unit Area Value (Rs.)	Multiplicative Factors				ARP
		Structure Factor	Occupancy Factor	Usage Factor	Age Factor	
(a)	(b)	(c)	(d)	(e)	(f)	$(g)=(b) \times (c) \times (d) \times (e) \times (f)$
<b>Total</b>						

(ii) *Vacant Land as per Rule 13*

Area in excess of 3 times the taxable area, (in sq. ft.) [Refer c.6]	25% of Unit Area Value (Rs.)	APV
(a)	(b)	$(c)=(a) \times (b)$

2. Total Annual Rental Value of the Property [D. 1 (i) + (ii)]

Rs. \_\_\_\_\_

## E. PROPERTY TAX

(I) Tax on Land and Building @ .....% of Total Annual Property Value Rs. \_\_\_\_\_

(II) Tax for Street Lighting @ .....% of Total Annual Property Value Rs. \_\_\_\_\_

(III) Tax for Conservancy @ .....% of Total Annual Property Value Rs. \_\_\_\_\_

Total Tax Rs. \_\_\_\_\_

## F. PAYMENT OPTIONS

### 1 Choose the Payment Option of Tax for Returns Filed by June 30 (*Tick the Option*)

<input type="checkbox"/>	One time full payment - By June 30
<input type="checkbox"/>	Half yearly payment - Half each by June 30 and December 31
<input type="checkbox"/>	Quarterly payment - One-fourth each by 30 June, 30 September, 31 December, and 15 March

### 2 Payment of Tax for Returns Filed After June 30

<input type="checkbox"/>	Quarterly payment - One-fourth each by 30 June, 30 September, 31 December, and 15 March
--------------------------	---

**Note:** *Payment for the quarters preceeding the date of filing of return to be made within 3 days of filing the return or March 15, whichever is earlier*

## G. VERIFICATION

I ..... (name in block letters), son/wife of ..... resident of ..... hereby certify that the above details are true to my knowledge and belief. I submit the self assessment tax return in the capacity of an owner / occupier ..... (mention capacity and position held, if occupier) for the financial year ..... I further declare that I am making this return in my capacity as ..... and I am also competent to make this return and verify it.

Date: .....

Signature of owner / occupier (with seal, if non-individual) .....

..... ✕ *Tear for Acknowledgment (Hand over to owner/occupier of the property)*.....

**Acknowledgment for Receipt (For Office Use only)**

**Financial Year:** .....

**Acknowledgment No:** .....

**Receipt Date:** .....

**Name of Owner /Occupier** .....

**Unique Identification  
Number** .....

Space for Seal

Receivers' Signature: .....

## Form No. 5 Notice for Scrutiny Assessment

**Form No. 5**  
**Notice for Scrutiny Assessment**  
**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
**[Sub-rule (2) Rule 15 / Sub-rule (2) of Rule 16 read with sub-rule (3) of Rule 34]**

To  
..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: \_\_\_\_\_  
UIN: \_\_\_\_\_  
Financial Year: \_\_\_\_\_

Dear Sir / Madam,

**Sub: Notice for proposed assessment under Rule 15 (2) / 16 (2)**

- 1 This is in reference to the Property Tax Return filed under Rule 14 (1) / 16 (1) vide Filed on ..... / No return filed under Rule 16 (1)
- 2 The following information in the Return appears to be incorrect / No return has been filed under Rule 16 (1):

Particulars	As per Return Filed	As per Municipality Record proposed to be adopted	Remarks
Plinth Area			
Property Tax			

- 3 I therefore propose to modify the APV and the property tax on the basis of the information available with the municipality. In case, you disagree with the assessment and the proposed increase, you may present your case with all available records either in person or through an authorized representative on ..... at ..... AM/PM in the chamber of the undersigned.

- 4 In case you fail to appear on the appointed date and time or otherwise explain why the APV and the tax should not be assessed as above, the assessment will be framed under Rule 15 (3) on the basis of the information available with the municipality as indicated above.

Place .....

Assessing Officer with seal and name

Date .....

Address

## Form No. 6: Notice for Imposition of Penalty

### Form No. 6

### Notice for Imposition of Penalty

Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016

[Rule 21 read with sub-rule (6) of Rule 34]

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: .....  
UIN: .....  
Financial Year: .....

Dear Sir / Madam,

### Sub: Notice under Rule 21

1 Penalty under Rule 21 is leviable for the following reasons: *(Tick whichever is applicable)*

(a) Under Sub Rule 1 of Rule 21, a penalty of 10% of the Tax of Rs....., which remained unpaid at the end of the above financial year;

(b) Under Sub Rule 2 of Rule 21, a penalty of 10% is of the excess Tax charged under Rule 15 is leviable as the excess tax exceeds 20% of the tax paid in self-assessment under Rule 14 or Under Sub-Rule 3 of Rule 15, a penalty of 10% of the tax charged under Rule 16 is leviable.

Before levying the penalty, you are given an opportunity to show that the above default was for a reasonable cause.

2 You may present your case with all available records either in person or through an authorized representative on ..... at ..... AM/PM in the chamber of the undersigned.

3 In case you fail to appear on the appointed date and time or otherwise explain why the penalty should not be levied as above, the penalty shall be levied without any further intimation.

Place .....

Assessing Officer with seal and name

Date .....

Address

## Form No. 7 Notice for Rectification of Mistakes

### Form No. 7

#### Notice for Rectification of Mistakes

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
[Rule 22 read with sub-rule (8) of Rule 34]

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: \_\_\_\_\_  
UIN: \_\_\_\_\_  
Financial Year: \_\_\_\_\_

Dear Sir / Madam,

**Sub: Notice under Rule 22 of Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**

- 1 Following mistakes apparent from record has been noted in the return filed under Rule 14 / Order Passed under Rule 15 / Order Passed under Rule 16

(a)	
(b)	
(c)	
(d)	
(e)	

- 2 I therefore propose to pass order under Rule 22 on the basis of the above.

- 3 Before passing the order, you are given an opportunity to file your objections, if any with supporting evidences.

- 4 You may present your case with all available records either in person or through an authorized representative on ..... at ..... AM/PM in the chamber of the undersigned.

- 5 In case you fail to appear on the appointed date and time or otherwise explain why the proposed rectification should not be done, the order under Rule 22 shall be passed on above lines.

Place .....

Assessing Officer with seal and name

Date .....

Address

**Form No. 8 Notice for Review**

**Form No. 8  
Notice for Review**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
[Rule 24 read with sub-rule (13) of Rule 34]

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: .....  
UIN: .....  
Financial Year: .....

Dear Sir / Madam,

**Sub: Notice under Rule 24 of Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**

- 1 Following facts apparent from record has been noted in the Order Passed under Rule 15 / Order Passed under Rule 16 and considered for review:
  - (a)
  - (b)
  - (c)
  - (d)
  - (e)
- 2 I therefore propose to pass order under Rule 24 on the basis of the above.
- 3 Before passing the order, you are given an opportunity to file your objections, if any with supporting evidences.
- 4 You may present your case with all available records either in person or through an authorized representative on on ..... at ..... AM/PM in the chamber of the undersigned.
- 5 In case you fail to appear on the appointed date and time or otherwise explain why the proposed review and amendments should not be done, the order under Rule 24 shall be passed on above lines.

Place .....

\_\_\_\_\_  
Commissioner / Chief Executive Officer /  
Executive Officer

Date .....

\_\_\_\_\_  
Address



**Form No. 9 Order Under Rule 15 (3) / 16 (3)**

**Form No. 9**

**Order Under Rule 15 (3) / 16 (3)**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**

**[Sub-rule (3) Rule 15 or sub-rule (3) Rule 16 sub-rule (4) of Rule 34]**

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: \_\_\_\_\_  
UIN: \_\_\_\_\_  
Financial Year: \_\_\_\_\_

- 1** Further to the notice served on you under Rule 15 (2) / 16 (2). After considering your objections and also the return filed under Rule 16 (1), the APV and property tax is assessed as follows.

**APV**

**Property Tax**

**Tax Paid (Under  
Rule 14)**

**Tax Due**

- 2** A challan for payment of Rs..... is enclosed. You are required to pay the property tax of Rs..... within 30 days of service of this notice.

- 3** In case, if you fail to pay the amount within the period specified above, you shall be liable to pay interest as specified in Rule 20 of the Rules.

- 4** Non payment of tax by the due date will also make you liable for penalty under Rule 21.

**Place** .....

**Date** .....

Assessing Officer with seal and name

Address

**Form No. 10 Notice to File Return**

**Form No. 10**  
**Notice to File Return**  
**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
**[Rule 16 read with sub rule (2) of Rule 34]**

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: .....  
UIN: .....  
Financial Year: .....

Dear Sir / Madam,

Sub: Notice under Rule 16 (1) for filing of Property Tax Return for financial year .....

- 1 As per records, you failed to submit your property tax return under Rule 14 / Return filed under Rule 14 is not valid. You are directed to file your return in **Form No 4** within 30 days from service of this notice.
- 2 In case no return is filed the assessment would be framed on the basis of information available with the municipality.

Place .....

Assessing Officer with seal and name

Date .....

Address

**Form No. 11 Notice to enter Premises**

**Form No. 11**

**Notice to enter Premises**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
**[Rule 17 read with sub rule (5) of Rule 34 ]**

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: \_\_\_\_\_  
UIN: \_\_\_\_\_  
Financial Year: \_\_\_\_\_

Dear Sir / Madam,

Sub: Notice under Rule 17 (2)

- 1 Whereas it is necessary to verify the plinth area / land area / identity of the owner or occupier of the property, and for this it is necessary to enter the property.

- 2 You are hereby informed that Shri/Smt. .... [name of the authorised person] designated as ..... [exact designation of the search officer] - has been authorised to enter your property for the above purpose

- 3 Shri/Smt. .... Proposes to visit your premises at .....am/pm on .....

- 4 in case this is not convenient to you, you may kindly contact him at telephone number ..... to fix a suitable time and date.

- 5 In the event, you fail to cooperate with the designated officer or fail to comply with the notice, a penalty upto Rs 2,000 may be imposed under Rule 17 (4) for each default.

Place .....

Assessing Officer with seal and name

Date .....

Address

**Form No. 12 Appeal under Rule 23 before the Commissioner /  
Chief Executive Officer / Executive Officer**

**Form No. 12**

**Appeal under Rule 23 before the Commissioner / Chief Executive Officer /  
Executive Officer**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
[See Rule 23(2) read with sub rule (10) of Rule 34]

Appeal No. .... For the year 20..... 20..... [Appeal No. to be filled in by respective municipality]
---

	Particulars	Details
1	Name and Address of the Appellant	
2	Holding Number and Property Address	
3	Unique Identification Number	
4	Financial Year in connection with which the appeal is preferred	
5	Name and Designation of the Assessing Officer passing the Order appealed against	
6	Rule under which the Order Passed and date of Order	
7	The date of service	
8	Admitted tax liability under Rule 14 (1) / 16 (1) / Otherwise [Provide date of payment, enclose copy of challan] {Note: The appeal shall be treated as invalid in case evidence of payment of admitted tax is not enclosed - Refer Rule 23(3)}	
9	Address to which notices may be sent to the appellant	
10	Relief claimed in appeal	

\_\_\_\_\_  
Signature of Appellant

**A. Statement of Facts**

**B. Grounds of Appeal (With necessary supporting evidences)**

**C. List of Documents attached**

**D. Form of Verification**

I, ....., son/daughter of ..... the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place .....

Signature of Appellant

Date .....

**Form No. 13 Revision Application under Rule 25 (1) before the  
Revision Committee**

**Form No. 13  
Revision Application under Rule 25 (1) before the Revision Committee  
Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016  
[Rule 25 (1) read with sub rule (15) of Rule 34]**

Reference Application No. .... For the year 20..... 20..... [Reference Application No. to be filled in by receiving officer]
---

	Particulars	Details
1	Name and Address of the Appellant	
2	Holding Number and Property Address	
3	Unique Identification Number	
4	Financial Year in connection with which the revision application is preferred	
5	Name and Designation of the Officer passing the Order against which revision is sought	
6	Rule under which the Order Passed and date of Order	
7	The date of service	
8	Admitted tax liability under Rule 14 (1) / 16 (1) / Otherwise [Provide date of payment, enclose copy of challan] <b>{Note: The revision application shall be treated as invalid in case evidence of payment of admitted tax is not enclosed - Refer Rule 25 (3)}</b>	
9	Address to which notices may be sent to the appellant	
10	Relief claimed in revision	

Signature of Appellant

**A. Statement of Facts**

**B. Grounds of Revision Application (With necessary supporting evidences)**

**C. List of Documents attached**

**D. Form of Verification**

I, ....., son/daughter of ..... the applicant do hereby declare that what is stated above is true to the best of my information and belief.

Place .....

Signature of Appellant

Date .....

## Form No. 14 Challan for Payment

Form No. 14		Form No. 14		Form No. 14	
[See Rule 26(2) read with sub rule (19) of Rule 34] Challan for Payment of Tax Dues (Tax payers' Copy)		[See Rule 26(2) read with sub rule (19) of Rule 34] Challan for Payment of Tax Dues (Cashiers' Copy)		[See Rule 26(2) read with sub rule (19) of Rule 34] Challan for Payment of Tax Dues (Assessors' Copy)	
Name of Owner _____		Name of Owner _____		Name of Owner _____	
Premises No.: _____		Premises No.: _____		Premises No.: _____	
Unique Identification No _____		Unique Identification No _____		Unique Identification No _____	
Property Address: _____		Property Address: _____		Property Address: _____	
Details of Payment		Details of Payment		Details of Payment	
Property Tax Dues - Self Assessment FY 20.....20.....		Property Tax Dues - Self Assessment FY 20.....20.....		Property Tax Dues - Self Assessment FY 20.....20.....	
One-Time Payment		One-Time Payment		One-Time Payment	
Half-yearly Payment (Tick 1 / 2)		Half-yearly Payment (Tick 1 / 2)		Half-yearly Payment (Tick 1 / 2)	
Quarterly Payment (Tick 1 / 2 / 3 / 4)		Quarterly Payment (Tick 1 / 2 / 3 / 4)		Quarterly Payment (Tick 1 / 2 / 3 / 4)	
Property Tax Dues - Demand		Property Tax Dues - Demand		Property Tax Dues - Demand	
Rule	Order Number	Rule	Order Number	Rule	Order Number
Total		Total		Total	
(in words.....)		(in words.....)		(in words.....)	
I/We hereby tender an amount of Rs. .... by Cash/Cheque/Bank Draft vide Instrument No. .... and dated ..... Drwan on ..... (bank) ..... (branch)		I/We hereby tender an amount of Rs. .... by Cash/Cheque/Bank Draft vide Instrument No. .... and dated ..... Drwan on ..... (bank) ..... (branch)		I/We hereby tender an amount of Rs. .... by Cash/Cheque/Bank Draft vide Instrument No. .... and dated ..... Drwan on ..... (bank) ..... (branch)	
Date _____	Signature of Depositor	Date _____	Signature of Depositor	Date _____	Signature of Depositor
Receiving Officials Seal, Signature and Date		Receiving Officials Seal, Signature and Date		Receiving Officials Seal, Signature and Date	



**Form No. 15: Notice for Hearing under Rule 23 / 25**

**Form No. 15**

**Notice for Hearing under Rule 23 / 25**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**

**[See sub-rule (11) / (16) of Rule 34 read with Rule 23 / 25]**

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: .....

UIN: .....

Financial Year: .....

Dear Sir / Madam,

Sub: Notice for Hearing under Rule 23 / 25

Appeal / Revision Number: .....

- 1 This is in reference to your application filed under Rule 23 / Rule 25
- 2 You may present your case with all available records either in person or through an authorized representative on ..... at ..... AM/PM in the chamber of the undersigned.
- 3 In case you fail to appear on the appointed date and time, the order on the application under Rule 23 / Rule 25 shall be passed on the basis of information on record.

Place .....

Date .....

\_\_\_\_\_  
Appeal / Revision Authority

\_\_\_\_\_  
Address

**Form No. 16 Order under Rule 22 / 23 / 24 / 25**

**Form No. 16**

**\*Order under Rule 22 / 23 / 24 / 25**

**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
**[Sub-rule (9) / (12) / (14) / (17) of Rule 34 read with Rule 22 / 23 / 24 / 25]**

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: \_\_\_\_\_  
UIN: \_\_\_\_\_  
Financial Year: \_\_\_\_\_

Dear Sir / Madam,

Sub: \*Order under Rule 22 / 23 / 24 / 25

1

This is in reference to the Notice dated ..... and the hearing held on .....

**ORDER**

Place .....

Assessing Officer / Appellate / Revision  
Authority

Date .....

Address

\* [Strike out, whichever is not applicable]

**Form No. 17 Order under Rule 21 (1) / (4)**

**Form No. 17**  
**Order under Rule 21 (1) / (4)**  
**Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016**  
**[Sub-rule (7) of Rule 34, read with Rule 21]**

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Holding No: \_\_\_\_\_  
UIN: \_\_\_\_\_  
Financial Year: \_\_\_\_\_

Dear Sir / Madam,

Sub: Order under Rule 21 (1) / (4)

- 1 This is in reference to the Notice dated ..... and the hearing held on .....

**ORDER**

- 2 On the basis of facts brought before me, I am of the view that the default on your part was / was not without a reasonable cause for the reasons indicated below:

- 3 A penalty of Rs. .... is levied. You are required to pay the same within 30 days of the service of this order. The Challan of this purpose is enclosed.

Place .....

Assessing Officer with seal and name

Date .....

Address

\* [Strike out, whichever is not applicable]

## Form No. 18: Notice for Recovery and Collection of Unpaid Tax

### Form No. 18

#### Notice for Recovery and Collection of Unpaid Tax Tripura Municipal (Assessment and Collection of Property Tax), Rules 2016 [Sub-rule (2) of Rule 27 read with sub-rule (18) of Rule 34]

To

..... (name)  
..... (address)  
..... (address)  
..... (address)

Premises No: .....

UIN: .....

Financial Year: .....

Dear Sir / Madam,

#### Sub: Notice under Rule 27 (2)

- 1 Following property tax demands remains unpaid for a period exceeding 3 month since the due date:

Financial Year	Rule under which Order Passed	Date	Dues			
			Tax	Penalty	Interest	Total

- 2 You are required to pay the above dues within 30 days of the service of this notice and produce the evidence of such payment in this office either personally or through an authorised representative
- 3 In case you fail to pay the dues within 30 days, one or more of the actions provided under Rule 27 will be taken to recover the dues. These actions may include disconnection of water / disconnection of power / application in Court for recovery.

Place .....

Assessing Officer with seal and name

Date .....

Address

By order of the Governor,



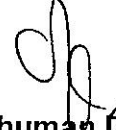
( Angshuman Dey, IFS)  
Additional Secretary to the  
Government of Tripura

To

The Manager, Government Press, Agartala. He is requested to publish the Notification in next issue of Tripura Gazette. 150(one hundred fifty) copies of the Gazette Notification in book shape may kindly be sent to this Department in due course.

**Copy to :**

1. The Principal Secretary to the H/E Governor, Tripura.
2. The Principal Secretary to the Hon'ble Chief Minister, Tripura.
3. The PS to the Hon'ble Minister\_\_\_\_\_
4. The PS to the Chief Secretary, Tripura.
5. The PS to the Principal Secretary/Secretary\_\_\_\_\_
6. The Municipal Commissioner, Agartala Municipal Corporation, Agartala.
7. The Chief Executive Officer, Municipal Council\_\_\_\_\_
8. The Executive Officer, Nagar Panchayat\_\_\_\_\_
9. All Departments/Head of Department.



( Angshuman Dey, IFS)  
Additional Secretary to the  
Government of Tripura