

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

CHAITRA 18]

MONDAY, APRIL 02, 2018

[SAKA 1939

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**THE NEW TOWN KOLKATA DEVELOPMENT AUTHORITY**  
**(ASSESSMENT, LEVY AND COLLECTION OF PROPERTY TAX)**  
**REGULATIONS, 2018**

No. 1561/NKDA/ADMN-690/2017

Kolkata, the 2nd April, 2018

**REGULATIONS**

In exercise of the power conferred by sub-section 1 of section 161, read with section 36C(2) and section 36K, of the New Town Kolkata Development Authority Act, 2007 (West Ben. Act XXX of 2007) hereinafter referred as the said act, the Development Authority, with the previous approval of State Government, makes the following regulations :-

**1. Short title, extent and commencement.**— (1) These regulations may be called the New Town Kolkata Development Authority (Assessment, Levy and Collection of Property Tax) Regulations, 2018.

(2) It extends to the entire jurisdiction of the New Town Kolkata Development Authority as defined in the Schedule I to the New Town Kolkata Development Authority Act, 2007.

(3) It shall come into force effect from the date of publication in the *Official Gazette*.

**2. Definitions.**— (1) In these regulations, unless the context otherwise requires,—

- (a) “Act” means the New Town Kolkata Development Authority Act, 2007, (as subsequently amended);
- (b) “assessee” means a person liable to pay property tax under the Act;
- (b) “form” means the form appended to these regulations;
- (c) “registration” means registration of the person liable to pay property tax to the web portal under sub-regulation (2) of regulation 3;
- (d) “section” means section of the Act.

(2) Words and expressions used and not defined in these regulations but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

**3. Assessment, levy and collection of property tax electronically.**— (1) The assessment, levy and collection of property tax shall be made in electronic mode:

Provided that the Development Authority may, in certain circumstance, levy and collect of property tax manually for reasons to be recorded in writing.

(2) To facilitate assessment, levy and collection of property tax in electronic mode, the person liable to pay property tax as defined in section 36Z, shall register him/her in the property tax web portal of New Town Kolkata Development Authority, by entering mobile phone number and e-mail id.



**4. Self-assessment of property tax, payment and return under section 36P.**— (1) For the purpose of self-assessment and payment of property tax in accordance with the provisions of section 36P within sixty days from the date of final publication of the scheme under section 36H, the owner or person liable to pay property Tax, shall submit self-assessment form electronically as mentioned in Form I and pay the property tax upto the current quarter and submit the return in Form II. The online self-assessment form may be submitted immediately after registration in the web portal and payment may be made either electrically or manually.

(2) In case of a new property, if the date of possession or occupancy or the date of obtaining partial occupancy certificate, whichever is earlier, has been taken place after the final publication of the scheme under section 36H, the concerned owner or person liable to pay property tax shall submit self-assessment form electronically and pay the property tax upto the current quarter and submit the return within thirty days of expiry of quarter in which acquisition of property (land or buildings), possession of property or sanction of occupancy or partial occupancy certificate, whichever is earlier, has taken place:

Provided that in respect of covered area of 4,000 sq. ft. and above and if the of property use is of non-residential in nature as mentioned in section 36H(1)(i), the person liable to pay property tax shall have to upload certificate in Form V issued by an Architect or any licensed Civil Engineer or Structural Engineer or Building Surveyor enrolled with the Development Authority or by a valuer holding a diploma from the Institute of Surveyors and enrolled with the Development Authority, electronically.

(3) The self-assessment form submitted, electronically along with the records of payment(s), in respect of payment made electronically or uploaded payment receipt and verification of receipt, in respect of payment made manually shall be deemed the date as filing of return under section 36P.

(4) In case of non-filing of return or payment of property tax in time, a penalty amounting to thirty *per centum* of the property tax shall be imposed as per provisions of section 36R(d).

**5. Public notice.**— Where self-assessment, payment of property tax are made under section 36P or where self-assessment and payment are not made under section 36P and the return is required to be filed under section 36N, a public notice mentioning details of web portal shall be published by the Development Authority on the same date of publication of the final scheme.

**6. Manner of self-assessment and payment of property tax.**— (1) The owner or person liable to pay property tax shall register and login to the specified web portal to fill up self-assessment form electronically as mentioned in regulation 4.

(2) On submission of the online self-assessment form, the amount of tax payable for each quarter of a financial year shall be displayed at the web portal and system generated SMS or e-mail notification shall be sent to the assessee. A unique system generated assessment number shall be communicated to the assessee.

(3) In the web portal, the provision for making payment of property tax shall be for a single quarter or for all remaining quarters of a financial year. There shall be restriction in selection of quarter for payment and the selection shall be in the ascending order of quarters.

(4) The rebate of 5% on the amount of tax payable for timely payment of property tax for each quarter and additional 5% of rebate subject to restriction under section 36K(4), for payment of property tax for entire financial year within the due date of first quarter, shall be displayed in the web portal and the actual payable amount mentioning the rebate amount shall be shown to the assessee in the web portal.

(5) For the financial year of publication of the final scheme under section 36H, the current quarter in the context of the publication date, shall be notionally treated as the first quarter in so far as it concerned with the entitlement of rebate for making payment of the entire property tax amount for that financial year.

(6) The web portal shall display the provision of penalty for non-filing of return in time under clause (d) of section 36R and for giving wrong information or willful suppression of facts under sub-section (8) of section 36P and clause (d) of section 36R.

(7) There shall be two options of making payment of property tax either electronically or manually in the following manner:—

- (a) on selection of online payment option, system shall redirect to the payment gateway where options of payment through Debit Card or Credit Card or Internet Banking etc. shall be displayed;



- (b) on selection of offline payment option, system shall guide to generate a challan and with printed copy of the challan, the person liable to pay tax may make payment by cash or cheque or demand draft to the bank(s) as may be specified by the Development Authority.

(8) The challan showing payment of property tax shall be uploaded at the concerned web portal by the person liable to pay tax and after reconciliation from the bank, payment confirmation shall be displayed in the same web portal.

(9) The Tax Assistants (Tax *Sathi*) may be engaged to facilitate online registration, submission of self-assessment form and submission of returns and for this purpose, the Development Authority may train and empanel some persons and such person shall be known as 'Tax *Sathi*, New Town Kolkata Development Authority'.

(10) The Tax *Sathi* shall act as a helping hand to the person liable to pay tax who may not be able to file online self-assessment form by himself/herself and in case of self-assessment submitted through Tax *Sathi*, relevant entries relating to the Tax *Sathi*, i.e. name, enrollment number etc. shall be entered into the web portal.

(11) The Development Authority may fix up a ceiling on fees from time to time for rendering services by Tax *Sathis*.

**7. Assessment by the Development Authority under section 36L.**— The Development Authority shall make the assessment of all properties under its jurisdiction, whether self-assessee or not, through its own officials or by engaging one or more agencies by conducting house to house survey work as may be considered necessary under section 36L(2)(a) or by the West Bengal Valuation Board if so directed by the State Government under section 36L(2)(b). The relevant data shall be entered in the web portal to enable online assessment by filling up assessment list as mentioned in Form III and unique assessment number shall be generated in the process.

**8. Raising of property tax bill after assessment by the Development Authority.**— (1) After final publication and after assessment by the Development Authority, the system generated property tax bill as mentioned in Form IV for that financial year mentioning property tax for each quarter, the last date of payment for each quarter, provision of rebates for timely payment and advance payment etc. shall be sent to all assessee through web portal, by e-mail and intimation by sms.

(2) The person liable to pay tax who does not submit self-assessment form and does not make payment, shall, on such notice, make payment by accessing the web portal of property tax by using the unique assessment number as mentioned in the bill.

(3) The person liable to pay tax who has submitted self-assessment as per provision of section 36P(8),—

- (a) if there is no change in the assessee amount and the entire amount for the financial year is paid, a 'Nil' bill shall be sent showing the amount payable and amount paid;
- (b) if there is no change in the assessee amount and payment is pending for any quarter, a bill shall be sent showing the details of payment made and pending bill amount;
- (c) if the payment on self-assessment is found to be less than that of the amount payable by the assessee as per assessment of the Authority, the person liable to pay property tax shall pay the difference within two months from the date of final assessment made by the Authority, failing which recovery shall be made in accordance with the provisions of the Act and bill shall be sent accordingly;
- (d) if it is found that the assessee has paid excess amount, such excess amount shall be adjusted against the tax payable by the assessee in subsequent quarters and bill shall be prepared accordingly.

(4) There shall be a provision in the web portal to make payment by accessing respective property tax account by using the unique assessment number mentioned in the bill.

**9. Unique Assessment Number.**— (1) There shall be Unique Assessment Number taking into consideration the assessment units. If the same person is liable to pay property tax for different assessment units, the separate Assessment Number for each unit shall be assigned to such person. If there is a change of person liable to pay property tax against an assessment unit, the assessee number shall not be changed and there shall be a provision in web-portal to record the change of assessee name.

(2) There shall be a provision in the web-portal to track multiple properties against a particular person or entity by obtaining information on PAN Card or Aadhar Card.

(3) If any assessment unit is partitioned or two or more assessment units are amalgamated as per provision laid down in the Act, the Unique Assessment Numbers shall be allotted to each of such assessment unit abolishing the original number with respective date of effect keeping records in the web portal regarding the details of changes.

**10. Revision of assessment.**— There shall be a provision in the web-portal to deal with revision of assessment in accordance with provisions of section 36M, submission of return on property as per section 36(O).



- 11. Amendment of assessment.**— There shall be a provision in the web-portal to deal with revision of assessment in accordance with provisions of section 36(M).
- 12. Objections as per provisions of sections 36S, 36T and 36U.**— There may be a provision in the web portal to record objections, details of hearing officers, record of hearing, final order disposing of the objection, provision of communication of such order electronically (by displaying in web-portal, e-mail and 'sms' intimation) and there may be provision in the web portal to adjust changes in assessment value in disposal of objections.
- 13. Appeal under section 36V.**— There shall be a provision in the web portal to record details of Appellate Authority, decision of the Appellate Authority, to re-adjust changes in assessment value, to refund the excess amount paid or to set-off the excess amount paid against any demand or to take into account any deficiency as arrear of the property tax and process accordingly.
- 14. Raising of periodical bills.**— (1) For registered assessees, there shall be a provision in the web-portal to auto send yearly (financial year) property tax bills with quarter-wise break up through the web-portal as well as by sending the bill by e-mail with sms alert, within 31<sup>st</sup> May of each financial year, mentioning last date of payment of bill of each quarters, provision of rebate for timely payment, provision of additional rebate for payment of property tax for the entire financial year within the due date of the bill for the first quarter.
- (2) The Development Authority may send system generated sms alerts and e-mail notifications to those assessees whose payment of property tax bill is pending, 15 days ahead of expiry of the last date for making payment and also send similar notification or alert for making payment of arrear property tax with penalty and interest (if any).
- (3) The Development Authority may send the bills by speed post.
- 15. Payment of property tax and last date of payments and applicability of rebate.**— (1) For current quarter of publication of final scheme under section 36H and in section 36P, the payment of property tax shall be made within sixty days of publication after making self-assessment.
- (2) In case of a new property, if the date of actual possession or date of issue of occupancy or partial occupancy certificate, whichever is earlier, is taken place after the final publication of the scheme under section 36H, the concerned owner or person liable to pay property tax, shall register, self-assess and pay the property tax within thirty days of expiry of quarter in which acquisition of property (lands or buildings) is made, possession of property is taken or occupancy or partial occupancy certificate is issued, whichever is earlier.
- (3) For periodical payments of subsequent quarters, the last date of payment shall be thirty days after expiry of each quarter under section 36P (5). If payment is made within the due date, 5% rebate on the amount of property tax, shall be allowed.
- (4) Additional rebate of 5% on the amount of property tax, shall be allowed as per the Act, if the entire property tax amount of a financial year is paid within the due date of payment of bill for the first quarter subject to restriction under section 36K(4).
- 16. Penalty for not paying property tax under section 36ZE.**— If the person liable to pay property tax fails to pay the amount of quarterly installment of such property tax as is shown in the bill, a penalty of an amount at the rate of 15% *per annum* of the property tax, shall be charged in addition to the property tax.
- 17. Communications.**— Any communication made through the web-portal or e-mail or sms shall be deemed to be duly served. The Development Authority may make communication through speed post.
- 18. Provision in web portal to deal with rebates and exemptions.**— The property tax assessment, levy and collection system in the web portal shall be capable of integrate all types of tax rebate and exemptions as mentioned in the Act and specified in these regulations.
- 19. Fee for providing information.**— The amount of fee for providing information regarding apportionment of property tax among several occupiers as per provision of section 36K(5) of the Act shall be of Rs.100/- (Rupees One Hundred) Only.
- 20. Objection Register under section 36U.**— The Development Authority may, after giving public notice to the web portal and collection of property tax, notify the form of the Objection Register as mentioned in Form VI.
- 21. Assessment Book under section 36X.**— An Assessment Book to be maintained by the Development Authority shall be a dynamic one in electronic form and shall be available in the web-portal and integrated with relevant activities related to property tax in the web-portal as well as website of the Development Authority. The form of the Assessment Book shall be as mention in Form-VII.



**Form I****Self-assessment e- form for payment of property tax**

(See regulation 4)

**Step-I**If help of Tax Assistant (Tax Sathi )was obtained to submit this online form please enter following details)

Name of Tax Sathi: \_\_\_\_\_ Enrollment No of Tax Sathi \_\_\_\_\_

## 1. Assessee details:

(a) Name of the Assessee:

(b) Income Tax PAN No.: \_\_\_\_\_ (c) Aadhar No. \_\_\_\_\_

(either of PAN No or Aadhar no is mandatory)

(d) Whether the record of title is in name of present assessee: Yes / No

(e) If 'd' is yes, the assessee number mentioned at the mutation (record of title) certificate: \_\_\_\_\_

(f) Status of the assessee vis-à-vis the property (from drop down menu): Owner/ Lessor/ Superior Lessee/ occupier etc.

## 2. (a) Whether exempted category : Yes / No.

(b) If yes, the exact category to be selected from drop down menu:

## 3. Date of possession of the property / issue of Occupancy/ Partial Occupancy certificate whichever is earlier: (To be selected from drop down menu):

Before final publication of the scheme u/s 36H (publication date to be mentioned) / After final publication of the scheme u/s 36H

If after final publication of the scheme, the exact date of to be recorded from the calendar available.

## 4. Property Details:

(a) Address of the property:

(i) Flat / Unit No. \_\_\_\_\_ (For single unit on a plot / premises, not applicable)

(ii) Name of the Housing / Mall / shopping complex etc. \_\_\_\_\_ (if applicable)

(iii) Plot No. \_\_\_\_\_ or Premise No: \_\_\_\_\_

(either of Plot no or Premise no is mandatory)

(iv) Street No.: \_\_\_\_\_ ,

(v) .....

(b) Type of property:

(i) Land / building/ Building with land / Flat/ .....

(c) Measurement of the property (details of input fields may be customized): .....

(d) Area of covered space in sq ft: \_\_\_\_\_

(e) Base Unit Area Value (to be auto filled up in the online form based on input at Sl No.5 above and shall not be editable): .....



[Note: As per provision of section 36H(1)(i), covered area having area of 4,000 sq. ft. and above and use non-residential in nature only shall have to furnish a certificate issued by an Architect or any licensed Civil Engineer or Structural Engineer or Building Surveyor enrolled with the development authority or by a valuer holding a diploma from the Institute of surveyors and enrolled with the Development Authority on total covered space of the building and in the self assessment web portal, there will be provision to upload the certificate.]

(f) Multiplicative Factors (MF):

- (i) Occupancy (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable) :

Occupancy: Fully Owner Occupied / Fully Rented / Part owner occupied & Part rented.

If part owner occupied and part rented then following sl nos (ii) to (v) needs to be filled up separately (the web portal will have such provision) for respective area

- (ii) Age (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable) :

Age .....

MF Value: .....

- (iii) Location (to be auto filled up in the online form based on input at sl no.5 above and shall not be editable):

Location: .....

MF Value: .....

- (iv) Structure (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable) :

Structure	Area (in sq ft.)	MF value
To be selected from drop down menu		
Garage / car parking space covered		
Garage / car parking space open		

- (v) Use (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable)

Use	Area.(in sq ft.)	MF value
To be selected from drop down menu		
To be selected from drop down menu		
Garage / Car Parking space		

I do hereby certify all information furnished above is true to the best of my knowledge.

(to be submitted online by the owner, person liable to pay property tax as per provision of the Act)



**Step-II**

Property Tax payable as per self assessment:

Financial Year: .....

All figures is Rs.

Quarter	Property Tax	Due date of payment	Amount to be paid on or before due date(5% rebate is allowed)	Property Tax to be paid after due date (mentioning penalty)	Select for payment
1 <sup>st</sup> Quarter (1 <sup>st</sup> April to 30 <sup>th</sup> June)					
2 <sup>nd</sup> Quarter (1 <sup>st</sup> July to 30 <sup>th</sup> September)					
3 <sup>rd</sup> Quarter (1 <sup>st</sup> October to 31 <sup>st</sup> December)					
4 <sup>th</sup> Quarter (1 <sup>st</sup> January to 31 <sup>st</sup> March)					
Total		Total amount payable if payment for the entire tax amount of the financial year is paid within the due date of first quarter after giving additional 5% rebate.			

On selection of payment options there will be two options:

- (i) Online Payment
- (ii) Off line payment

- Note:
- (i) Assessee may avail any of the option for making payment. However, for off line payments, there should be provision in the web portal for uploading the bank receipt of payment and subsequent verification procedure by NKDA to ensure receipt of payment.
  - (ii) On confirmation of receipt of payment, a e-receipt shall be sent to the assessee though the web-portal and e-mail and intimation by sms notification.
  - (iii) This form may be further customized by the Development Authority by giving public notice to the website of the Authority and to the concerned web-portal for collection of property tax.



**Form II****Return on property tax**

(See regulation 4)

If help of Tax Assistant (Tax Sathi) was obtained to submit this online form please enter following details)

Name of Tax Sathi: \_\_\_\_\_ Enrollment No of Tax Sathi: \_\_\_\_\_

## 1. Assessee details:

- (a) Name of the Assessee: \_\_\_\_\_
- (b) Income Tax PAN No.: \_\_\_\_\_ (c) Aadhar No. \_\_\_\_\_  
(either of PAN No or Aadhar No is mandatory)
- (d) Whether the record of title is in name of present assessee: Yes / No
- (e) If 'd' is yes, the assessee number mentioned at the mutation (record of title) certificate:  
\_\_\_\_\_
- (f) Status of the assessee vis-à-vis the property (from drop down menu): Owner/ Lessor/ Superior Lessee/ occupier etc.

## 2. (a) Whether exempted category : Yes / No.

- (b) If yes, the exact category to be selected from drop down menu:

## 3. Date of possession of the property / issue of Occupancy/ Partial Occupancy certificate whichever is earlier: (To be selected from drop down menu):

Before final publication of the scheme u/s 36H (publication date to be mentioned) / After final publication of the scheme u/s 36H

If after final publication of the scheme, the exact date of to be recorded from the calendar available.

## 4. Property Details:

## (a) Address of the property:

- (i) Flat / Unit No. \_\_\_\_\_ (For single unit on a plot / premises, not applicable)
- (ii) Name of the Housing / Mall / shopping complex etc. \_\_\_\_\_ (if applicable)
- (iii) Plot No. \_\_\_\_\_ or Premise No: \_\_\_\_\_  
(either of Plot no or Premise no is mandatory)
- (iv) Street No.: \_\_\_\_\_ ,
- (v) .....

## (b) Type of property:

- (i) Land / building/ Building with land / Flat/ .....

## (c) Measurement of the property (details of input fields may be customized): .....

## (d) Area of covered space in sq ft: \_\_\_\_\_

(e) Base Unit Area Value (to be auto filled up in the online form based on input at sl no.5 above and shall not be editable):  
.....

## (f) Multiplicative Factors (MF):



- (i) Occupancy (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable) :

Occupancy: Fully Owner Occupied / Fully Rented / Part owner occupied & Part rented.

If part owner occupied and part rented then following sl nos (ii) to (v) needs to be filled up separately (the web portal will have such provision) for respective area

- (ii) Age (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable) :

Age ..... MF Value: .....

- (iii) Location (to be auto filled up in the online form based on input at sl no.5 above and shall not be editable):

Location: ..... MF Value: .....

- (iv) Structure (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable) :

Structure	Area (in sq ft.)
To be selected from drop down menu	
Garage / Car Parking space covered	
Garage / Car Parking space open	

- (v) Use (to be selected from drop down menu and on selection the value of the MF will be shown in a separate field which shall not be editable )

Use	Area (in sq ft.)
To be selected from drop down menu	
To be selected from drop down menu	
Garage / Car Parking space	

I do hereby certify all information furnished above is true to the best of my knowledge.

(to be submitted online by the owner or person liable to pay property tax as per provision of the Act )

**Note :** This form may be further customized by the Development Authority by giving public notice to the website of the Authority and to the concerned web-portal for collection of property tax.



**Form III****Assessment List in respect of Land and / or building**

(See regulation 7)

**PART-A**

1. Assessee details:
  - (i) Unique assessment number (in the context of the property):
  - (ii) Name of the Assessee:
  - (iii) Status of the assessee vis-à-vis the property (from drop down menu): Owner/ Lessor/ Superior Lessee/ occupier etc.
2. Whether exempted category: Yes / No.  
If yes, the exact category:
3. Date of possession of the property / issue of Occupancy/ Partial Occupancy certificate (whichever is earlier):  
Before final publication of the scheme u/s 36H (publication date to be mentioned) / After final publication of the scheme u/s 36H

OR

After final publication of the scheme, the exact date of to be recorded from the calendar available.

**PART-B**

4. Property Details:
  - (a) Address of the property:
    - (i) Flat / Unit No. \_\_\_\_\_ (For single unit on a plot / premises, not applicable)
    - (ii) Name of the Housing / Mall / shopping complex etc. \_\_\_\_\_ (if applicable)
    - (iii) Plot No. \_\_\_\_\_ or Premise No: \_\_\_\_\_  
(either of Plot no or Premise no is mandatory)
    - (iv) Street No.: \_\_\_\_\_,
    - (v) Action Area: \_\_\_\_\_, New Town Kolkata.
  - (b) Type of property:
    - (i) Land / building/ Land & Building/ Flat/ .....
  - (c) Measurement of the property (details of input fields to be customized): .....
  - (d) (i) Total Land area for vacant land or land appertaining to building if that land above the exemption limit as per the scheme: ..... Sq. ft
  - (ii) Covered area : .....

**PART-C****Out of covered area: .....Sq ft owner occupied**

Base Unit area value: Rs..... per sq ft per annum

- (i) Age: ..... MF Value: .....
- (ii) Location: ..... MF Value: .....
- (iii) Structure:

Structure	Area (in sq ft.)	MF value
To be selected from drop down menu		
Garage/Car Parking space covered		
Garage/Car Parking space open		



(iv) Use:

Use	Area (in sq ft.)	MF value
To be selected from drop down menu		
To be selected from drop down menu		
Garage / Car Parking space		

(v) Occupancy : Owner occupied MF Value: .....

**Part-II****Out of covered area..... Sq ft rented**

Base Unit area value: Rs. .... per sq ft per annum

(i) Age: ..... MF Value: .....

(ii) Location: ..... MF Value: .....

(iii) Structure:

Structure	Area (in sq ft.)	MF value
To be selected from drop down menu		
Garage / Car Parking space covered		
Garage / Car Parking space open		

(iv) Use:

Use	Area (in sq ft.)	MF value
To be selected from drop down menu		
To be selected from drop down menu		
Garage / Car Parking space		

(v) Occupancy : Rented MF Value: .....

5. Annual Valuation: (a) For vacant Land (Base Unit Area Value in Rs. per sq ft X Area in sq ft X MF) =

OR

(b) For land appertaining to building (if the land is above the exemption limit) [(Base Unit Area Value in Rs. per sq ft X Area in sq ft X MF) ] + for building

Total Annual Valuation: .....

6. Annual Property Tax payable (..... % of the total annual valuation) = .....

7. Quarterly installment Payable: .....

8. Property Tax paid on the basis of self assessment (if any) = .....

9. Further claim = (Property Tax payable - Property Tax paid on the basis of self-assessment).

10. Excess Amount paid to be adjusted on tax of next quarters = (Property Tax paid on the basis of self assessment - Property Tax payable).

Note.— This form may be further customized by the Development Authority by giving public notice to the website of the Authority and to the concerned web-portal for collection of property tax.



**Form IV**

**Property Tax Bill**

(See regulation 8)

Property Tax bill for the financial year: .....

1. Assessee details:

- (i) Unique assessment number (in the context of the property):
- (ii) Name of the Assessee:
- (iii) Status of the assessee vis-à-vis the property (from drop down menu): Owner/ Lessor/ Superior Lessee/ occupier etc.

2. Whether exempted category : Yes / No.

If yes, the exact category:

3. Date of possession of the property / issue of Occupancy/ Partial Occupancy certificate (whichever is earlier):  
Before final publication of the scheme u/s 36H (publication date to be mentioned) / After final publication of the scheme u/s 36H

OR

After final publication of the scheme, the exact date of to be recorded from the calendar available.

4. Property Details:

(a) Address of the property:

- (i) Flat / Unit No. \_\_\_\_\_ (For single unit on a plot / premises, not applicable)
- (ii) Name of the Housing / Mall / shopping complex etc. \_\_\_\_\_ (if applicable)
- (iii) Plot No. \_\_\_\_\_ or Premise No: \_\_\_\_\_  
(either of Plot no or Premise no is mandatory)
- (iv) Street No.: \_\_\_\_\_ ,
- (v) Action Area: \_\_\_\_\_, New Town Kolkata.

(b) Type of property:

- (i) Land / building/ Land & Building/ Flat/ .....

(c) Measurement of the property (details of input fields may be customized): .....

- (d) (i) Total Land area for vacant land or land appertaining to building if that land above the exemption limit as per the scheme :
- (ii) Covered area : .....

**Part-I**

**Out of covered area: .....Sq ft owner occupied**

Base Unit area value: Rs..... per sq ft per annum

- (i) Age: ..... MF Value: .....
- (ii) Location: ..... MF Value: .....
- (iii) Structure:





OR

(b) For land appertaining to building (if the land is above the exemption limit) [(Base Unit Area Value in Rs.per sq ft X Area in sq ft X MF) ] + for building

Total annual valuation: .....

6. Annual Property Tax payable (..... % of the total annual valuation) = .....
7. Quarterly installment Payable: .....
8. Property Tax paid on the basis of self assessment (if any) = .....
9. Further claim = (Property Tax payable - Property Tax paid on the basis of self assessment).
10. Excess Amount paid to be adjusted on tax of next quarters = (Property Tax paid on the basis of self assessment - Property Tax payable).

And / OR

11. Quarterly Bill:

**Part-A**

Financial Year: .....

All figures are in Rs.

Quarter	Property Tax	Due date of payment	Amount to be paid on or before due date (5% rebate is allowed)	Property Tax to be paid after due date (mentioning penalty)	Select for payment
1 <sup>st</sup> Quarter (1 <sup>st</sup> April to 30 <sup>th</sup> June)					
2 <sup>nd</sup> Quarter (1 <sup>st</sup> July to 30 <sup>th</sup> September)					
3 <sup>rd</sup> Quarter (1 <sup>st</sup> October to 31 <sup>st</sup> December)					
4 <sup>th</sup> Quarter (1 <sup>st</sup> January to 31 <sup>st</sup> March)					
Total		Total amount payable if payment for the entire tax amount of the financial year is paid within the due date of first quarter after giving additional 5% rebate.			

8. Details of arrear bills including penalty @ 15 % per annum on the property tax (if any):

.....

Date: .....

New Town Kolkata Development Authority

*Note: This is a system generated e- bill & signature is not required.*

Note: (i) There will be two options of making payments, Online Payment & Off line payment. Assessee may avail the facility of online payment by visiting the web-portal accessing his/her property tax account against the specific property by using the Unique Assessment Number of the property. He/she may opt for offline payment also by either by generating challan by accessing the property tax account in the web portal or by using the challan enclosed with the bill. However, for offline payment, the paid challan (receipt of payment from bank) needs to be uploaded by accessing his/her property tax account at the web portal at any of the option for making payment. However, for off line payments, there should be provision in the web portal for uploading the bank receipt of payment and subsequent verification procedure by NKDA to ensure receipt of payment.

(ii) On confirmation of receipt of payment, an e-receipt shall be sent to the assessee through the web-portal and e-mail and intimation by sms notification. If payment is made and no confirmation is received within seven days, please send a email to ..... stating the details.

(iii) This form may be further customized by the Development Authority by giving public notice to the website of the Authority and to the concerned web-portal for collection of property tax.

**Form V****Certificate of Architect or licensed Civil Engineer or Structural Engineer or Building Surveyor or Valuer enrolled with New Town Kolkata Development Authority for uploading during self-assessment of property tax**

(Applicable for non-residential properties having covered space 4000 sq.ft. and above)

(See regulation 4)

Issued by:

\_\_\_\_\_ (name), Architect or licensed Civil Engineer or Structural Engineer or Building Surveyor or Valuer enrolled with New Town Kolkata Development Authority

Enrollment Number (with NKDA) : \_\_\_\_\_

Date of issue: \_\_\_\_\_

<p>Property Details of assessment unit:</p> <p>(a) Address of the property:</p> <p>(i) Flat / Unit No. _____ (For single unit on a plot / premises, not applicable)</p> <p>(ii) Name of the Mall / Shopping Complex etc. _____ (For single unit on a plot / premises, not applicable)</p> <p>(iii) Plot No. _____ or Premise No: _____ (either of Plot no or Premise no is mandatory)</p> <p>(iv) Street No.: _____</p> <p>(v) New Town Kolkata</p> <p>Name of the assessee: _____</p>
--

This is to certify that-

In respect to the property details and property tax assessee as maintained above, the covered space is \_\_\_\_\_ sq. ft.

**Signature** of the

Architect or licensed Civil Engineer or Structural Engineer or Building Surveyor or Valuer

*Note:*

- (i) Provisions of section 36P (8) shall be applicable if it is found during assessment by the Authority that there was wilfull suppression of fact.
- (ii) This form may be further customized by the Development Authority by giving public notice to the website of the Authority and to the concerned web-portal for collection of property tax.



---

From VI  
**Objection Register**  
(See regulation 20)

[To be specified]

From VII  
**Assessment Book**  
(See regulation 21)

[To be specified]

---

By order,

Sri Debeshis Sen, IAS

Chairman,

*New Town, Kolkata Development Authority.*