

Thereafter, Schedule of Taxes for the year 2014-15 was approved as under :—

Shri Subhash Arya moved and Shri Satish Upadhyay, seconded the following motion :—

Resolution No. 239 Having considered the proposal of the Commissioner as contained in his letter No. F. 33/CA-cum-FA/SDMC/1825/C&C dated 5-12-2013 and recommended by the Standing Committee vide its Resolution No. 481 dated 15-1-2014, resolved that levy of Municipal Taxes, Rates and Cesses for the year 2014-15, be approved with the followings :—

**SOUTH DELHI MUNICIPAL CORPORATION**

**SCHEDULE OF TAXES**

**(FY 2014-2015)**

**A. Property Taxes :**

The rate of building tax u/s 114D and the rate of vacant land tax u/s 114E to be levied for building tax u/s 114A and vacant land tax u/s 114C respectively for the F.Y. 2014-15 on lands and buildings in Delhi shall be at the rates specified below of the annual value of covered space of buildings and vacant lands or part thereof (based on the unit area values and multiplicative factors specified) as per the DMC Act :—

Sl. No.	Type of Properties	Rates of Taxes
(a)	<b>Residential Properties</b>	<p>(i) The rate of tax shall be 12% of the annual value of the vacant land or part thereof or covered space of the buildings under 'A' &amp; 'B' categories; and 11% on 'C', 'D' &amp; 'E' categories.</p> <p>(ii) The rate of tax shall be 7% of the annual value of the vacant land or part thereof or covered space of the buildings under 'F', 'G' &amp; 'H' categories.</p>
(b)	<b>Special-Commercial/Non-Residential</b> i.e. Hotels, motels, restaurants (with bar facilities), all establishments in commercial areas like District Centres, non-hierarchical Commercial Centres (as per Master Plan-2021) including commercial establishments popularly known as Malls, all Shops/Offices, Showrooms, having covered area of 150 sqm. and above (including warehouses from where goods are sold), Hazardous Buildings, PVRs, Multiplexes, Cinema Halls, Non-Government Hospitals (other than those run by GOI, GNCTD, Municipal Corporation) Non-Government Schools (other than	<p>The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of the buildings in all categories of colonies from 'A' to 'H'.</p>
		[ 71 (S) ]

those run by GOI, GNCTD, Municipal Corporations), Clubs, Barāṭghars/ Auditoriums/Exhibition Halls, Banquet Halls, Beauty Saloons/Parlours, Spa, Gyms, Health Clubs, Yoga Centres, Hoardings/Advertisements, all Towers Coaching Centres coaching more than 50 students, Petrol Pumps, CNG Stations.

- (c) **Special Commercial/Non-Residential** (other than those at (b) above i.e. Guest houses, inns, lodges, paying-guest (PG) houses, restaurants (other than those with bar facilities).

The rate of tax shall be 15% of annual value of the vacant land or part thereof or covered space of the buildings in all categories of colonies from 'A' to 'H'.

- (d) **Commercial/Non-Residential Properties** (other than those not included in (b) & (c) above), including Doctors' clinics below covered area 150 sqm. and all Industrial Properties.

The rate of tax shall be 15% of annual value of the vacant land or part thereof or covered space of the properties those under 'A' & 'B' categories; 12% on 'C', 'D' & 'E' categories; and 10% on 'F', 'G' & 'H' categories.

- (e) **Govt. Company, Autonomous Bodies, Public Sector Undertaking (PSUs), Statutory Corporation Properties etc. including Departments/PSUs/ Authorities etc. of the State Governments**

- (i) Residential

The rate of tax shall be 15% of annual value of the vacant land or part thereof or covered space of the buildings for all categories from 'A' to 'H'.

- (ii) Non-Residential

The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories from 'A' to 'H'.

- (f) **Airports & Airport Properties**

- (i) Land covered with built up area

- (i) 20% for all categories of colonies from 'A' to 'H'.

- (ii) Open area for aircraft movement (runway, taxiway, apron, aircraft parking stands)

- (ii) 15% for all categories of colonies from 'A' to 'H'.

- (iii) Open area other than (ii) above.

- (iii) 6% for all categories of colonies from 'A' to 'H'.  
[ 72 (S) ]

(g) Farm Houses

(i) Residential

20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories of colonies from 'A' to 'H'.

(ii) Non-Residential

20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories of colonies from 'A' to 'H'.

(h) Exempted properties u/s 115(1)  
(iv) of DMC Act used for  
Charitable purposes

Lands & Buildings or portions of the lands and buildings exclusively occupied and used by a Society or body for a charitable purpose and exempted from payment of general tax u/s 115(1)(iv) of DMC (Amended) Act, Service Charge should be levied @ 75% of the amount that would have been payable as property tax for the covered space of a building or the vacant land as referred to in Section 114 (C&E).

**Rebate & Concessions :**

- (1) Additional rebate of 2% of the tax payable after all eligible discounts under sections 114B and 123B(3) or otherwise as incentive for the taxpayers filing the Property Tax Returns online and making property tax payments online through the payment gateway provided on [www.mcdpropertytax.in](http://www.mcdpropertytax.in) subject to maximum tax not exceeding Rs. 10,000/-.

- (2) Rebate u/s 123B(3) for timely payment of tax in lump sum :

- (i) A payment of the tax due in lump sum in one installment during first quarter of that year (on or before 30th June) shall entitle one to a rebate of 15% of the total tax amount due.
- (ii) No rebates would be given on payment in quarterly installments.
- (iii) Late payment shall invite interest @ 1% per month or part of the month after the due date of each quarter in which the tax is due.

- (3) **Concession for flats** :—Rebate of 10% of the Annual Value to the DDA/CGHS flats upto covered space of 100 sqm. (on pro rata basis).

- (4) **Rebate u/s 114B** :—A rebate of 30% of tax due on the covered space of such building shall be allowed upto the covered space of 200 sqm. to persons of eligible categories, i.e. senior citizens (60 years or more), women (irrespective of her age) or physically challenged persons (irrespective of age) singly or jointly owned by any of these categories and such rebate shall be only for one property in NCTD.

- (5) **Additional rebate of 20% of the tax due on lump sum payment** in cases of properties in co-operative group housing society (CGHS).

- (6) **Additional rebate of 90% on lump sum payment** in case of only MCD aided schools.

However, the taxpayer shall be eligible for only one type of tax rebates, apart from lump sum timely payment rebate.

- (7) The department which are paying Service Charges will not be entitled for any rebate under any head.

**Explanation :**— The amount of annual value computed in accordance with the provisions of the DMC Act, 1957 shall be in multiples of Rs. 100/- and the last two digits of the annual value upto an amount of Rs. 99/- shall be ignored.

[ 73 (S) ]

Where the taxpayer has been depositing the tax, as per self-assessment through online system or assessment made by the Corporation, the timely rebate of 15%, if availed of, shall not be withdrawn on the differential amount to be arrived at on account of re-assessment of the property, if any. However, no closed cases where payment, as per the revised demand is made, shall be opened for refund or adjustment/rectification of demand.

#### Exemptions :

The following vacant lands and buildings may be exempted from payment of property tax :—

- (i) Vacant lands and buildings (other than dwelling houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the bye-laws.
- (ii) Any vacant land or building included in any village abadi, which is occupied for residential purpose by any original owner/old farmer or his legal heir during the year, shall be exempted from payment of property tax (applicable for one self-occupied residential property only).
- (iii) Properties limited to the extent for which one time tax under 10 year scheme stands deposited shall be exempted from payment of property tax.
- (iv) Vacant lands or buildings or portions thereof, exclusively used for the purpose of public worship.
- (v) Vacant land or buildings or portions thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as may be specified in the bye-laws or for the purpose of medical relief to, or education of, the poor, free of charge.
- (vi) Vacant lands or buildings exclusively used for the purpose of public burial or as cremation ground, or any other place used for the disposal of the dead, duly registered under this Act.
- (vii) Full exemption on all heritage lands and buildings.
- (viii) Vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defence Forces, Police and Paramilitary Forces as also civilians who have received bravery awards of the highest order from the Government including Annual Bravery Awards given by the President.

Provided that the exemption shall be subject to the condition that :—

- (a) The premises in question is in self-occupation for residential use and no portion thereof is let out for any purpose, whatsoever;
  - (b) In case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self-residence;
  - (c) The benefit of exemption shall be limited to the life time of the person concerned, except where—the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner.
- (ix) Vacant lands and buildings owned by, or vested in, the Corporation but not leased out or rented out, and in respect of which the property tax, if levied, would, under the provisions of this Act, be leviable primarily on the Corporation.

Category of Colonies	A	B	C	D	E	F	G	H
BUAV (Rs./Sqm)	630	500	400	320	270	230	200	100
			[ 74 (S) ]					