

APPENDIX F

PARTICULARS REGARDING APPELLATE AUTHORITIES RELATING TO PROPERTY TAX ASSESSMENTS IN MUNI- CIPAL CORPORATIONS AND MUNICIPALITIES

MUNICIPAL CORPORATIONS

In the Municipal Corporations of Calcutta, Bombay, Ahmedabad and Poona, appeals against property tax assessments fixed by the municipal commissioner lie to the Small Cause Court.

In the Calcutta Corporation, a further appeal on the decision of the Small Cause Court lies to the High Court in all cases. In the case of the Corporations of Bombay, Ahmedabad and Poona, an appeal shall lie to the High Court in the case of the Bombay Corporation and to the District Court in the case of the other two Corporations, against the decision of the Small Cause Court where a rateable value in excess of Rs. 2,000 is fixed or in any other case, upon a question of law or the construction of a document.

In the Madras Municipal Corporation, the appeals lie to the Taxation Appeals Committee consisting of a paid Chairman appointed by the State Government and two councillors elected by the Corporation Council. The parties can prefer a further appeal against the decision of the Taxation Appeals Committee to the Small Cause Court whose decision is final, but where a question of law is involved, the Small Cause Court should make a reference to the High Court and dispose of the case in conformity with the order of the High Court on the reference.

MUNICIPALITIES

The appellate authorities in respect of property tax assessments in municipalities are different in different States. The systems followed in some principal States are stated below:

Madras and Andhra: In the Madras and Andhra States, appeals against municipal taxes in district municipalities lie to the municipal council, whose decision is final. The municipal council usually delegates its power of disposing of the appeals to an *ad hoc* committee of a few municipal councillors. Where a municipal council or its committee abuses its powers to a grave extent and reduces tax assessments unreasonably in a large number of cases, the State Government, in exercise of its powers under Rule 28A of Schedule IV to the Madras District Municipalities Act, 1920, withdraws the appellate powers of the municipal council and vests them in a special officer appointed by the Government.

Assam: Appeals are disposed of by a committee of the municipal board. The committee's decision is final.

Bihar: Appeals are decided by a committee of two members of the municipal board and one Government servant not below the rank of a Deputy Magistrate.

Bombay: Objections to assessments are disposed of by the municipal commissioner where there is one, and in other cases by a Standing Committee of the municipal board. Appeals against the decision of these authorities lie to a Magistrate or Bench of Magistrates. A revision petition lies against the decision of the Magistrate or Bench of Magistrates to the relevant appellate court.

Madhya Pradesh: The appeals lie to the Deputy Commissioner. A second appeal lies to Government in cases of disputes about the jurisdiction of the appellate authority or any principle of assessment.

Punjab: The appeals are disposed of by the Deputy Commissioner, or other officer empowered by the Government.

Uttar Pradesh: Objections to assessments are first heard by a committee of the municipal board. Appeals against the decision of the committee are disposed of by the District Magistrate or other officer empowered by the Government.

West Bengal: The appeals lie to a committee of the municipal board. The committee's decision is final. The State Government is considering the appointment of an accurate valuation body as the appellate authority. Pending implementation of this proposal, the State Government propose to provide that one member of the appeal committee should be appointed by the Government.

The Bihar and West Bengal Government have stated that appeal committees of municipalities reduce tax assessments unduly.

Hyderabad: Appeals are heard by the Collector in the case of city municipalities and the Deputy Collector in the case of town municipalities. A second appeal lies to the Secretary and Minister, Local Government.

Madhya Bharat: Appeals are preferred to the Inspector General of Municipalities in the case of one municipality and to the Collector in the case of other municipalities.

Mysore: Appeals lie to the prescribed Magistrate. A revision petition against the decision of the magistrate lies to the court to which appeals against his decision ordinarily lie.