

KARNATAKA ORDINANCE NO. 3 OF 2004
THE KARNATAKA MUNICIPALITIES (AMENDMENT) ORDINANCE, 2004

Arrangement of Sections

Sections:

1. Short title and commencement
2. Insertion of new section 101A
3. Validation of assessment
4. Transitional provision

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(Promulgated by the Governor of Karnataka in the fifty-fifth year of the Republic of India and First published in the Karnataka Gazette Extra-ordinary on the Ninth day of November 2004)

An Ordinance further to amend the Karnataka Municipalities Act, 1964.

Whereas, both the Houses of the Karnataka State Legislature are not in session the Governor of Karnataka is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964), for the purposes hereinafter appearing;

Now, therefore, in exercise of powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Karnataka is pleased to promulgate the following Ordinance, namely:-

1. Short title and commencement.- (1) This Ordinance may be called the Karnataka Municipalities (Amendment) Ordinance, 2004.

(2) It shall come into force at once.

2. Insertion of new section 101A.- After section 101 of the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964), after sub-section (2), the following section shall be inserted and shall be and shall be deemed to have been omitted with effect from first day of April, 2005, namely:-

“101A. Property Tax payable for certain years.- (1) Notwithstanding anything contained in section 101, the property tax for the years 2002-2003, 2003-2004 and 2004-2005 shall not exceed two and a half times the property tax levied for the year 2001-02.

Provided that the arrears of the property tax for the year 2002-2003 and 2003-2004 shall be paid on or before 31.12.2004 and the property tax for the year 2004-2005 shall be paid on or before 31.03.2005.

(2) If default is made in making payment in accordance with sub-section (1), the person liable to the tax, shall pay a penalty at the rate of two percent per month of the amount tax remaining unpaid after the period specified in sub-section (1).”

3. Validation of assessment.- Anything done or any action taken or purporting to have done or taken (including any notices or orders issued and all proceedings held for the levy, assessment, reassessment, revision of assessment and collection of tax or amount purported to have been collected by way of tax) in relation to such levy, assessment or collection under the provisions of the principal Act before the publication of this Act shall be deemed to be valid and effective as if such levy, assessment or collection or action or thing had been made taken or done under the principal Act as amended by this Act and accordingly,-

(a) all acts, proceedings or things done by any Authority in connection with the levy, assessment or collection of such tax shall, for all purposes be deemed to be and to have been always been made done or taken in accordance with the law;

(b) no suit or proceedings shall be maintained or continued in any court or tribunal or before any authority for the refund of any such tax; and

(c) no court shall enforce any decree or order directing the refund of any such tax.

4. Transitional provision.- Notwithstanding anything contained in the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964), the excess property tax collected for the years 2002-2003 2003-2004 and 2004-2005 over and above two and a half times the property tax levied for the year 2001-2002 shall be adjusted against the property tax payable for the subsequent years.

**T.N.CHATURVEDI
GOVERNOR OF KARNATAKA.**

By Order and in the name of the Governor of Karnataka,
G. DAKSHINA MOORTHY
Secretary to Government,
Department of Parliamentary Affairs and Legislation.