

PART II

GOVERNMENT OF PUNJAB

**DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION**

The 16th December, 2014

No.38-Leg./2014.-The following Ordinance of the Governor of Punjab promulgated under clause (1) of article 213 of the Constitution of India on the 11th Day of December, 2014, is hereby published for general information:-

**THE PUNJAB MUNICIPAL (SECOND AMENDMENT)
ORDINANCE, 2014**

(Punjab Ordinance NO. 5 of 2014)

AN

ORDINANCE

further to amend the Punjab Municipal Act, 1911.

Promulgated by the Governor of Punjab in the Sixty-fifth Year of the Republic of India.

Whereas the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

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

1. (1) This Ordinance may be called the Punjab Municipal (Second Amendment) Ordinance, 2014. Short title and commencement.
- (2) It shall be deemed to have come into force on and with effect from the first day of April, 2014.
2. In the Punjab Municipal Act, 1911 (hereinafter referred to as the principal Act), in section 3 after clause (1a), the following clause shall be inserted, Amendment in section 3 of Punjab Act 3 of 1911.
namely:-
 - "(1aa) "flat" means an apartment, which may be called block, chamber, dwelling unit, lot, premises, suite, tenement, unit or by whatever any other name, a separate and self contained

part of any property, including one or more rooms or enclosed spaces, located on one or more floors, or any part or parts thereof, in a building, or in a portion of land, used or intended to be used for residence, or for any other type of independent use ancillary to the residential purpose, and with a direct exit to a public street, road or to a common area leading to such street, or road, and includes any garage or room, whether or not adjacent to the building in which such apartment is located for the use by the owner of such apartment for parking any vehicle or for the residence of any domestic servant employed in such apartment;".

Amendment in section 61 of Punjab Act 3 of 1911.

3. In the principal Act, in section 61, in sub-section (1),-

(A) for clauses (a), (aa) and (aaa), the following clauses shall be substituted, namely: -

"(a) (i) A tax payable by the owner of building and land:

Provided that in the case of building and land occupied by tenants in perpetuity, the tax shall be payable by such tenants.

(ii) The tax payable under clause (i) shall be levied at such rate and shall be calculated in such manner as the State Government may specify, by notification to be published in the Official Gazette:

Provided that the owner or the occupier, as the case may be, shall be at liberty to pay the tax on building and/or land as per the calculations to be made in accordance with the provisions of either the principal Act, as amended by the Punjab Municipal (Amendment) Act, 2014 (Punjab Act No. 18 of 2014), or the Punjab Municipal (Second Amendment) Ordinance, 2014, as he thinks appropriate.

(aa) Notwithstanding anything contained in clauses (i) and (ii) clause (a),-

(A) no tax shall be leviable on vacant land, and building

and/or land,-

- I. exclusively used for,-
 - (i) religious purposes, religious rites, religious ceremonies, religious festivals;
 - (ii) cremation grounds, burial grounds;
 - (iii) gaushalas, stray animal care centers;
 - (iv) historical and heritage buildings, so notified by the State Government, Central Government or United Nations Educational, Scientific and Cultural Organization;
 - (v) old age homes, homes for disabled, homes for orphans and homes for destitute;
 - (vi) the building or land owned and used by the committee;
 - (vii) the building or land used for Schools and Colleges owned or aided by the State Government;
 - (viii) the building or land of Hospitals or Dispensaries owned by the State Government;
 - (ix) parking space (only in respect of multi-storey flats or buildings); and
 - (x) land used for agricultural or horticultural purposes;
- II. belonging to units or projects covered under the 'Fiscal Incentives for Industrial Promotion-2013' as notified by the Government of Punjab, Department of Industries and Commerce, *vide* No. CC/FIIP/2013/5343 dated 5th December, 2013, the exemption shall be available to such Units or Projects subject to the terms and conditions set and to the extent indicated therein, on production of a certificate from the nodal agency specified in the said Notification;
- III. pertaining to residential houses (without any condition of storeys) measuring 50 square yards or below or single

storey residential houses (inclusive of mumti and water tanks) measuring 125 square yards or below or residential flats having super covered area measuring 500 square feet or below;

- IV. in the area falling within a newly constituted Municipal Council /Nagar Panchayat on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such constitution;
- V. in the area falling within a Municipal Council or Nagar Panchayat, constituted prior to the first day of April, 2014, but had not completed three years on this date, for a period of three years to be reckoned from the said date;
- VI. in the area included in a Municipal Council/Nagar Panchayat on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such inclusion;
- VII. in the area which was included in a Municipal Councils or Nagar Panchayat within the period of three years prior to the first day of April, 2014, but had not completed three years on this date, for a period of three years to be reckoned from the said date;
- VIII. owned by the following categories of persons:-
 - (i) Freedom Fighters, who are receiving pension as such from the Central Government or the State Government or both, as the case may be;
 - (ii) Persons living below poverty line who possess requisite card, issued in support thereof; and
 - (iii) Persons, who had served, or are serving, in any rank, whether as a combatant or a non-combatant, in the Naval, Military or Air Forces of the Union of India;

Explanation:-The expression 'vacant land' shall construe the land comprising any plot which does not contain any structure, may be pucca or kacha.

(B) the building and land owned by the following categories of persons shall be exempted for the payment of tax of five thousand rupees per financial year:-

(i) Widows; and

(ii) Handicapped persons, who are as if being assesses entitled for the time being to the benefits of deduction under section 80 U of the Income Tax Act, 1961;

(C) the building and/or land of all educational institutions, other than Governmental and Government aided, shall be exempted for the payment of fifty per cent of the tax assessed for a financial year:

Provided that if it appears to the State Government to be expedient and necessary, at any time, it may review the exemptions granted, by an order to be published in the Official Gazette."

(AA) after clause (f) and proviso thereunder, the following clause shall be inserted, namely:-

"(g) a tax on advertisements other than advertisements published in newspapers:"

4. In the principal Act, after section 79, the following sections shall be inserted, namely:-

"79A. (I) Every person, who erects, exhibits, fixes or retains upon or over any land, building, wall, boarding, frame, post or advertisements structure or upon or any vehicle any advertisement or, who displays any advertisement to public view in any manner whatsoever, visible from a public street or public place (including any advertisement exhibited by means of cinematograph), shall pay for every advertisement which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rates, as may from time to time, be specified by the Government by notification in the Official Gazette:

Insertion of new sections 79A, 79B, 79C, 79D, 79E in Punjab Act 3 of 1911.

Provided that no tax shall be levied under this section on any

advertisement, which,-

- (a) is exhibited within the window of a building if the advertisement relates to the profession or business carried on in that building; or
- (b) relates to the trade, profession or business carried on within the building or land upon or over which such advertisement is exhibited or to any sale or letting of such building or land or any effects therein or to any sale entertainment or meeting to be held on or upon or in the same; or
- (c) relates to the name of the building or land upon or over which the advertisement is exhibited, or the name of the owner or occupier of such building or land; or
- (d) relates to the business of a railway administration and is exhibited within any railway station or upon any wall or other property of a railway administration; or
- (e) relates to any activity of the State Government, Union of India, the Municipal Council or the Nagar Panchayat.

(2) The tax on any advertisement leviable under this section shall be payable in advance in such number of installments and in such manner as may be determined by bye-laws made in this behalf.

Explanation 1. - The word "structure" in this section includes any movable board on wheels used as an advertisement or an advertisement medium.

Explanation 2. - The word "advertisement" in relation to a tax on advertisement under this Act means any word, letter, model, sign, placard, notice, device or representation whether illuminated or not, in the nature of and employed wholly or in part for the purposes of advertisement, announcement or direction.

79B. (1) No advertisement shall be erected, exhibited, fixed or retained upon or over any building or land, wall, boarding, frame, post or structure or place within the Municipality without the written permission of the *Executive Officer* granted in accordance with bye-laws made under this Act.

Prohibition of advertisements without written permission of Executive Officer.

- (2) The Executive Officer shall not grant such permission, if-
- (a) the advertisement contravenes any bye-law made under this Act; or
 - (b) the tax, if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement tax, the Executive Officer shall grant permission for the period for which the payment of the tax has been paid.

79C. The permission granted under section 79B shall become void in the following cases namely:-
Permission of Executive Officer to become void in certain cases.

- (a) if the advertisement contravenes any bye-law made under this Act;
- (b) if any material change is made in the advertisement or any part thereof without the previous permission of the Executive Officer;
- (c) if the advertisement or any part thereof falls otherwise than through accident;
- (d) if any addition or alteration is made to, or in the building, wall, boarding, frame, post or structure upon or over which the advertisement is erected, exhibited, fixed or retained and such addition or alteration involves the disturbance of the advertisement or any part thereof; and
- (e) if the building, wall, boarding, frame, post or structure over which the advertisement is erected, exhibited, fixed or retained is demolished or destroyed.

79D. Where any advertisement has been erected, exhibited, fixed or retained upon or over any building or land, wall, boarding, frame, post or structure or upon or in any vehicle or displayed to public view from a public street or public place in contravention of the provisions of this Act or any bye-law made
Presumption in case of contravention.

thereunder, it shall be presumed, unless and until contrary is proved, that the contravention has been committed by the person or the persons on whose behalf the advertisement purports to be or the agents of such person or persons.

79E. if any advertisement is erected, exhibited or fixed, retained in Power of Executive Officer in case of contravention of the provisions of section 79B, the Executive Officer may require the owner or occupier of the building or land, wall, boarding, frame, post, or structure or vehicle upon, or over or in which the same is erected, exhibited, fixed or retained, to take down or remove such advertisement or may enter any building or land, property or vehicle and have the advertisement dismantled, taken down or removed or spoiled, defaced or screened."

Amendment in section 199 of Punjab Act 3 of 1911.

5. In the principal Act, in section 199, for the words 'five hundred rupees' and 'five rupees', the words 'ten thousand rupees' and 'five hundred rupees' shall be substituted respectively.

SHIVRAJ V. PATIL,
Governor of Punjab.

H.P.S. MAHAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART II

GOVERNMENT OF PUNJAB

**DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION**

The 16th December, 2014

No.39-Leg./2014.-The following Ordinance of the Governor of Punjab promulgated under clause (1) of article 213 of the Constitution of India on the 11th Day of December, 2014, is hereby published for general information:-

**THE PUNJAB MUNICIPAL CORPORATION
(SECOND AMENDMENT) ORDINANCE, 2014
(Punjab Ordinance No. 6 of 2014)**

AN

ORDINANCE

further to amend the Punjab Municipal Corporation Act, 1976.

Promulgated by the Governor of Punjab in the Sixty-fifth Year of the Republic of India.

Whereas the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

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

1. (1) This Ordinance may be called the Punjab Municipal Corporation (Second Amendment) Ordinance, 2014. Short title and commencement.

(2) It shall be deemed to have come into force on and with effect from the first day of April, 2014.

2. In the Punjab Municipal Corporation Act, 1976 (hereinafter referred to as the principal Act), in section 2 after clause (17), the following clause shall be inserted, namely:- Amendment in section 2 of Punjab Act 42 of 1976.

"(17-A) "flat" means an apartment, which may be called block, chamber, dwelling unit, lot, premises, suite, tenement, unit or by whatever any other name, a separate and self contained

part of any property, including one or more rooms or enclosed spaces, located on one or more floors, or any part or parts thereof, in a building, or in a portion of land, used or intended to be used for residence, or for any other type of independent use ancillary to the residential purpose, and with a direct exit to a public street, road or to a common area leading to such street, road, and includes any garage or room, whether or not adjacent to the building in which such apartment is located for the use by the owner of such apartment for parking any vehicle or for the residence of any domestic servant employed in such apartment;".

Amendment in section 90 of Punjab Act 42 of 1976.

3. In the principal Act, in section 90, for sub-section (3-A), the following sub-section shall be substituted, namely: -

"(3-A) (i) Notwithstanding anything contained in this Act and subject to any general or special orders which the Government may make in this behalf, and to the rules, a Corporation may, from time to time for the purposes of this Act, and in the manner directed by this Act, impose in the whole or any part of the City a tax payable by the owner of a land or building at such rate as may be specified under section 97:

Provided that in the case of land or building occupied by tenants in perpetuity, the tax shall be payable by such tenants.

(ii) Notwithstanding anything contained in clause (i),-

(A) no tax shall be leviable on vacant land, and land and/or building,-

I. exclusively used for,-

- (i) religious purposes, religious rites, religious ceremonies, religious festivals;
- (ii) cremation grounds, burial grounds;
- (iii) gaushalas, stray animal care centers;
- (iv) historical and heritage buildings, so notified by the State Government, Central Government or United Nations Educational, Scientific and Cultural Organization;

- (v) old age homes, homes for disabled, homes for orphans and homes for destitute;
 - (vi) the land or building owned and used by the Corporation;
 - (vii) the land or building used for Schools and Colleges owned or aided by the State Government;
 - (viii) the land or building of Hospitals or Dispensaries owned by the State Government;
 - (ix) parking space (only in respect of multi-storey flats or buildings); and
 - (x) land used for agricultural or horticultural purposes;
- II. belonging to units or projects covered under the 'Fiscal Incentives for Industrial Promotion-2013' as notified by the Government of Punjab, Department of Industries and Commerce, *vide* No. CC/FIIP/2013/5343 dated 5th December, 2013, the exemption shall be available to such Units or Projects subject to the terms and conditions set and to the extent indicated therein, on production of a certificate from the nodal agency specified in the said Notification;
- III. pertaining to residential houses (without any condition of storeys) measuring 50 square yards or below or single storey residential houses (inclusive of mumti and water tanks) measuring 125 square yards or below or residential flats having super covered area measuring 500 square feet or below;
- IV. in the area falling within a newly constituted Corporation on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such constitution;
- V. in the area falling within a Corporation which was constituted prior to the first day of April, 2014 but had not completed three years on this date, for a period of three years to be reckoned from the said date;

- VI. in the area included in a Corporation on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such inclusion;
- VII. in the area which was included in a Corporation within the period of three years prior to the first day of April, 2014 but had not completed three years on this date, for a period of three years to be reckoned from the said date;
- VIII. owned by the following categories of persons:-
- (i) Freedom Fighters, who are receiving pension as such from the Central Government or the State Government or both, as the case may be;
 - (ii) Persons living below poverty line who possess requisite card, issued in support thereof; and
 - (iii) Persons, who had served, or are serving, in any rank, whether as a combatant or a non-combatant, in the Naval, Military or Air Forces of the Union of India;

Explanation:- The expression 'vacant land' shall construe the land comprising any plot which does not contain any structure, may be pucca or kacha.

- (B) the land and/or building owned by the following categories of persons shall be exempted for the payment of tax of five thousand rupees per financial year:-
- (i) Widows; and
 - (ii) Handicapped persons, who are as if being assesses entitled for the time being to the benefits of deduction under section 80 U of the Income Tax Act, 1961;
- (C) the land and/or building of all educational institutions, other than Governmental and Government aided, shall be exempt for the payment of fifty percent of the tax assessed for a financial year:

Provided that if it appears to the State Government to be expedient and necessary, at any time, it may review the exemptions so granted, by an order to be published in the Official Gazette."

4. In the principal Act, in section 97, for sub-section (1) the following sub-section shall be substituted, namely:- Amendment in section 97 of Punjab Act 42 of 1976.
- "(1) The tax payable on land and buildings shall be levied at such rate and shall be calculated in such manner as the State Government may specify, by notification published in the Official Gazette:
- Provided that the owner or the occupier, as the case may be, shall be at liberty to pay the tax on land and/or building for the year 2014-15 as per the calculations to be made in accordance with the provisions either of the principal Act, as amended by the Punjab Municipal Corporation (Amendment) Act, 2014 (Punjab Act No. 19 of 2014), or of the Punjab Municipal Corporation (Second Amendment) Ordinance, 2014, as he thinks appropriate."
5. In the principal Act, in section 122, in sub-section (1), in the proviso, clause (a) shall be omitted. Amendment in section 122 of Punjab Act 42 of 1976.
6. In the principal Act, in section 400, for the words "five hundred rupees" and "twenty rupees" wherever occurring, the words "twenty thousand rupees" and "five hundred rupees" shall be substituted respectively. Amendment in section 400 of Punjab Act 42 of 1976.
7. In the principal Act, in the THIRD SCHEDULE, in the table, for section 123 and the entries relating thereto, the following section and entries shall be substituted, namely:- Amendment in Third schedule of Punjab Act 42 of 1976.
- | | | | |
|--------------|---|--------|-------|
| "Section 123 | Prohibition of advertisement without permission | 50,000 | 500." |
|--------------|---|--------|-------|

SHIVRAJ V. PATIL,
Governor of Punjab.

H.P.S. MAHAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART IV

**HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH
CORRECTION SLIP**

The 8th December, 2014

No. 34/Rules/II.D4.-Rule 1 of Chapter-I, Part-A of Volume-3 of the High Court Rules and Orders is amended in the following terms:-

"There shall be uniform Court timings and office timings in all Subordinate Courts of the State of Punjab, Haryana and U.T. Chandigarh w.e.f. 16.7.2014 as follows:-

Court Timings -	09:30 A.M. to 04:00 P.M.
Office Timings -	09:30 A.M. to 05:00 P.M.
Lunch Break -	01:00 A.M. to 01:30 P.M.

However, second and fourth Saturdays of each month shall be observed as holiday."

BY ORDER OF HON'BLE THE CHIEF JUSTICE AND JUDGES

Sd/-
PUNEESH JINDIA,
Registrar (Rules),
For Registrar General.

PART IV

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH
CORRECTION SLIP

The 8th December, 2014

No. 69/Rules/II.D4.-Rule 1 of Chapter-1, Part-A of Volume-I of the High Court Rules and Orders is amended as under:-

"There shall be uniform Court timings and office timings in all Subordinate Courts of the State of Punjab, Haryana and U.T. Chandigarh w.e.f. 16.7.2014 as follows:-

Court Timings -	09:30 A.M. to 04:00 P.M.
Office Timings -	09:30 A.M. to 05:00 P.M.
Lunch Break -	01:00 A.M. to 01:30 P.M.

However, second and fourth Saturdays of each month shall be observed as holiday."

BY ORDER OF HON'BLE THE CHIEF JUSTICE AND JUDGES

Sd/-
PUNEESH JINDIA,
Registrar (Rules),
For Registrar General.



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, TUESDAY, DECEMBER 16, 2014
(AGRAHAYANA 25, 1936 SAKA)

LEGISLATIVE SUPPLEMENT

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