

**L. A. BILL No. XXVIII OF 2022.**

*A BILL*

*further to amend the Mumbai Municipal Corporation Act.*

WHEREAS both Houses of the State Legislature were not in session ;

III of 1888. Mah. Ord. XII of 2022. 5 AND WHEREAS the Governor of Maharashtra was satisfied that  
circumstances existed which rendered it necessary for him to take immediate  
action further to amend the Mumbai Municipal Corporation Act, for the  
purposes hereinafter appearing ; and, therefore, promulgated the Mumbai  
Municipal Corporation (Second Amendment) Ordinance, 2022 on the 24th  
November 2022 ;

AND WHEREAS it is expedient to replace the said Ordinance, by an  
Act of the State Legislature ; it is hereby enacted in the Seventy-third Year  
of the Republic of India as follows :—

1. (1) This Act may be called the Mumbai Municipal Corporation Short title  
15 (Second Amendment) Act, 2022. and  
commencement.

(2) It shall be deemed to have come into force on the 24th November 2022.

Amendment  
of section 154  
of III of 1888.

**2.** In section 154 of the Mumbai Municipal Corporation Act ( hereinafter referred to as “the principal Act” ), in sub-section (1D), in clause (a),—

III of  
1888.

(i) in sub-clause (i), for the words and figures “and the year 2021-22” the words and figures “ , the year 2021-22 and the year 2022-23” shall be substituted ;

(ii) in sub-clause (ii), for the words and figures “and the year 2021-22” the words and figures “ , the year 2021-22 and the year 2022-23” shall be substituted ;

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(iii) in sub-clause (iii),—

(a) for the words and figures “in the year 2022-23” the words and figures “ in the year 2023-24” shall be substituted ;

(b) for the words and figures “and the year 2021-22” the words and figures “ , the year 2021-22 and the year 2022-23 ” shall be substituted.

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Power to  
remove  
difficulty.

**3.** (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may, as occasion arises, by an order published in the *Official Gazette*, give such directions, not inconsistent with the provisions of the principal Act, as amended by this Act, as may appear to it to be necessary or expedient for the purposes of removing the difficulty :

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order issued under sub-section (1) shall be laid, as soon as may be, after it is issued, before each House of the State Legislature.

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Repeal of  
Mah. Ord. XII  
of 2022 and  
saving.

**4.** (1) The Mumbai Municipal Corporation (Second Amendment) Ordinance, 2022, is, hereby repealed.

Mah.  
Ord.  
XII of  
2022.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

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## STATEMENT OF OBJECTS AND REASONS

Clause (1) of section 139 of the Mumbai Municipal Corporation Act (III of 1888) provides for imposing of property taxes. Section 154 of the said Act provides for the determination of the rateable value or the capital value of any building or land assessable to a property tax. Sub-section (1A) of the said section 154 provides for the fixation of the capital value of any building or land assessable to a property tax by the Commissioner having regard to the factors mentioned thereunder. Sub-section (1C) thereof provides that the capital value of any building or land fixed under sub-section (1A) of the said section 154 shall be revised every five years and such revision was due in the year 2020-21.

2. However, due to spread of COVID-19 pandemic, the lockdown was declared by the State Government as well as the Central Government, resulting in adverse economic effect on the small-scale industries, educational institutions, development work, working in factories, various industrial areas, daily works, etc. As such, new sub-section (1D) in section 154 of the said Act was added by Maharashtra Act No. XXXII of 2020, so that the capital value of any building or land fixed under sub-section (1A) of said section 154 shall not be revised in the year 2020-21 and the property tax bill for any building or land shall be the same as is for the year 2019-20; and other consequential provisions were also made in the said sub-section (1D). Thereafter, the said section was amended by the Maharashtra Act No. XI of 2022 so that the capital value of any building or land fixed under said sub-section (1A) shall not be revised in the year 2021-22 also and the property tax bill for any building or land shall be the same as is for the year 2019-20.

The adverse impact of COVID-19 pandemic on overall economy is still continued, therefore, with a view to provide that the capital value of any building or land fixed under sub-section (1A) shall not be revised in the year 2022-23 also, it was considered expedient to amend sub-section (1D) of said section 154, suitably.

3. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes aforesaid, the Mumbai Municipal Corporation (Second Amendment) Ordinance, 2022 (Mah. Ord. XII of 2022) was promulgated by the Governor of Maharashtra on the 24th November 2022.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,

Dated the 7<sup>th</sup> December, 2022.

EKNATH SHINDE,

Chief Minister.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

*Clause 3.*—Under this clause, power is taken to the State Government, to issue, an order published in the *Official Gazette*, for removing any difficulty which may arise in giving effect to the provisions of the Act.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.



*ANNEXURE TO THE L.A. BILL No. XXVIII OF 2022-  
THE MUMBAI MUNICIPAL CORPORATION (SECOND AMENDMENT)  
BILL, 2022.*

**(Extracts from the Mumbai Municipal Corporation Act, 1888)**

**(Bom. III of 1888)**

<b>1. to 154.</b>	*	*	*	*	Rateable value or capital value how to be determined.
<b>154 (1).</b>	*	*	*	*	
(1A) to (1C)	*	*	*	*	
(1D) (a) Notwithstanding anything contained in sub-section (1C),-					
(i) due to the spread of COVID-19 pandemic, the capital value of any building or land fixed under sub-section (1A) shall not be revised in the year 2020-21 and the year 2021-22.					
(ii) for the year 2020-21 and the year 2021-22, the property tax bill for any building or land shall be the same as is for the year 2019-20.					
(iii) the capital value of any building or land fixed under sub-section (1A) shall be revised in the year 2022-23 as if the clause (f) is not applicable for the year 2020-21 and the year 2021-22.					
(b)	*	*	*	*	
(2)	*	*	*	*	
<b>154A.</b>	*	*	*	*	
<b>155 to 528.</b>	*	*	*	*	
<b>SCHEDULES.</b>	*	*	*	*	

**MAHARASHTRA LEGISLATURE  
SECRETARIAT**

**[L. A. BILL No. XXVIII OF 2022.]**

**[A Bill further to amend the Mumbai  
Municipal Corporation Act.]**

**[SHRI EKNATH SHINDE,  
Chief Minister.]**

**RAJENDRA BHAGWAT,  
Principal Secretary,  
Maharashtra Legislative Assembly.**