

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

*A BILL*

*further to amend the Mumbai Municipal Corporation Act,  
the Maharashtra Education and Employment Guarantee (Cess)  
Act, 1962 and the Maharashtra (Urban Areas) Protection and  
Preservation of Trees Act, 1975.*

**(As passed by the Legislative Assembly on the 9th March 2022.)**

**(As passed by the Legislative Council on the 10th March 2022.)**

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

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, the

Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, for the purposes hereinafter appearing ; and, therefore, promulgated the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022 on the 2nd February 2022 ;

Mah. XXVII of 1962.  
Mah. XLIV of 1975.  
Mah. Ord. I of 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 :—

## CHAPTER I

### PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Act, 2022.

(2) It shall be deemed to have come into force on the 2nd February 2022.

## CHAPTER II

### AMENDMENT TO THE MUMBAI MUNICIPAL CORPORATION ACT.

Amendment of section 140 of III of 1888.

2. In section 140 of the Mumbai Municipal Corporation Act,—

(a) in sub-section (1), in clause (c), the proviso and *Explanation* shall be deleted and shall be deemed to have been deleted with effect from the 1st January 2022;

(b) after sub-section (1), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

“(1A) Notwithstanding anything contained in this section or any other provisions of the Act, from the 1st January 2022, the Corporation shall not levy any tax component of property tax specified in sub-section (1) of section 139A, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

III of 1888.

## CHAPTER III

### AMENDMENT TO THE MAHARASHTRA EDUCATION AND EMPLOYMENT GUARANTEE (CESS) ACT, 1962.

Insertion of section 7A in Mah. XXVII of 1962.

3. After section 7 of the Maharashtra Education and Employment Guarantee (Cess) Act, 1962, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

Mah. XXVII of 1962.

“ **7A.** Notwithstanding anything contained in section 4 or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the education cess specified in section 4, in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

Exemption of certain residential buildings or residential tenements from payment of tax.

#### CHAPTER IV

##### AMENDMENT TO THE MAHARASHTRA (URBAN AREAS)

##### PROTECTION AND PRESERVATION OF TREES ACT, 1975.

Mah.  
XLIV of  
1975.

**4.** In section 18 of the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, after sub-section (1B), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st January 2022, namely :—

Amendment of section 18 of Mah. XLIV of 1975.

“(1B-1) Notwithstanding anything contained in sub-sections (1) and (1A) or any other provisions of the Act or any other law for the time being in force, from the 1st January 2022, the Municipal Corporation of Brihan Mumbai shall not levy and collect the Tree Cess specified in sub-section (1), in the Municipal Corporation of Brihan Mumbai area, on the residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500 sq. feet) or less.”.

## CHAPTER V

## MISCELLANEOUS.

- Repeal of Mah. Ord. I of 2022 and saving.
- 5. (1)** The Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022, is hereby repealed. Mah. Ord. I of 2022.
- (2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the Mumbai Municipal Corporation Act, the Maharashtra Education and Employment Guarantee (Cess) Act, 1962 and the Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975, 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 relevant Acts, as amended by this Act. III of 1888. Mah. XXVII of 1962. Mah. XLIV of 1975.

**MAHARASHTRA LEGISLATURE  
SECRETARIAT**

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the Maharashtra Education and  
Employment Guarantee (Cess)  
Act, 1962 and the Maharashtra  
(Urban Areas) Protection and  
Preservation of Trees Act, 1975.]**

[SHRI EKNATH SHINDE ,  
Minister for Urban Development.]

**[As passed by the Legislative Assembly on  
the 9th March 2022.]**

**[As passed by the Legislative Council on  
the 10th March 2022.]**

RAJENDRA BHAGWAT,  
Principal Secretary,  
Maharashtra Legislative Council.