



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ८, अंक ४१]

गुरुवार, नोव्हेंबर २४, २०२२/अग्रहायण ३, शके १९४४

[पृष्ठे ४, किंमत : रुपये २७.००

असाधारण क्रमांक ८६

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Mumbai Municipal Corporation (Second Amendment) Ordinance, 2022 (Mah. Ord. XII of 2022), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,

I/c. Secretary (Legislation) to Government,  
Law and Judiciary Department.

[ Translation in English of the Mumbai Municipal Corporation (Second Amendment) Ordinance, 2022 (Mah. Ord. XII of 2022), published under the authority of the Governor ].

### URBAN DEVELOPMENT DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 24th November 2022.

### MAHARASHTRA ORDINANCE No. XII OF 2022.

#### AN ORDINANCE

*further to amend the Mumbai Municipal Corporation Act.*

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

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes hereinafter appearing ;

III of  
1888.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title  
and  
commencement.

**1.** (1) This Ordinance may be called the Mumbai Municipal Corporation (Second Amendment) Ordinance, 2022.

(2) It shall come into force at once.

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 ;

(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.

Power to  
remove  
difficulty.

**3.** (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Ordinance, 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 Ordinance, as may appear to it to be necessary or expedient for the purposes of removing the difficulty.

(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.

## STATEMENT

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 is considered expedient to amend sub-section (1D) of said section 154, suitably.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,

Dated the 23rd November 2022.

BHAGAT SINGH KOSHYARI,

Governor of Maharashtra.

By order and in the name of the Governor of Maharashtra,

SONIA SETHI,

Principal Secretary to Government.