

PROPERTY TAX RETURN, PUNJAB – SELF ASSESSMENT
FORM

(Punjab Municipal Act, 1911 under section 68(1) and Punjab Municipal Corporation Act, 1976 under section 112-A (1))

Financial Year	
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Unit Number of Property	
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H/Tax Account Number of the property (If any)	
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(For office use only)

Part A - Compulsory For All		
1	Name of Municipal Corporation/Municipal Council & Nagar Panchyat	Municipal Corporation, Ludhiana
2	Ward No. & Block No.	Ward No. _____ Block No. _____
3	Identity No of the Property/ House No, Old House Number (If any)	
4	Name of the Colony/Mohalla	
5	Type of Property (Residential or Non Residential)	
6	Status of Property (a) (Self occupied) (b) other than self occupied (If Both, then mention both)	
7	Detail of Owner (a) Name (b) Father Name (c) Sex (d) Date of Birth/Age (e) Identity proof to be attached (voter Id card, aadhar card, ration card, electricity bill etc (only one) This above detail does not confer ownership rights	
8	Area of the Plot <i>(If building is multi story & multiuse then Annexure -8A should be filled).</i>	_____ Sq. Yds

9	Total Covered Area of the Building (only in Sq. feets) (Use another sheet for extra floors)	Floor	Area (In. Sq. ft.)	Type (Residential or Non residential)	Status (Self Occupied or other then self occupied)
		Lower ground			
		First basement			
		Second basement			
		Upper ground/ground floor			
		First floor			
		Second Floor			
		Third Floor			
		Fourth Floor			
		Fifth Floor			
		Total Covered Area			

Part B- Only for exempted categories, the details of which mentioned as under serial no. 10

10	<p>If any from below mentioned category then proof of that</p> <p>a)</p> <ul style="list-style-type: none"> • for religious purposes, religious ceremonies, religious festivals; • cremation ground, burial grounds • gaushalas, stray animal care centre, • historical and heritage buildings (notified by the state govt./centre govt. or UNESCO) • registered charitable and philanthropic organizations exempt from payment of the tax under the income tax act, 1961 • building and land owned and used by Corporation. (except properties on rent/lease) • building and land used for school and colleges owned or aided by the Govt. • building and land of Hospitals or Dispensaries owned by the Govt. • parking space (only in respect of multi-story flats/buildings) • land used for agricultural or horticultural purposes; (area used for agriculture/horticulture around residential/ non-residential is not exempted) <p>B) Persons living below poverty line who possess the requisite card issued by the competent authority in support thereof.</p> <p>C) Freedom fighter who are receiving pension as such from the central Govt. of the state Govt. or both, as case may be.</p> <p>Note: In case religious organizations who have rented or lease out properties and are not exempted under income tax act, then these</p>	<p>Name of Category _____ or Not applicable</p> <p>(attached documentary proof)</p>
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	properties be liable to pay property tax.	
	Part C - Only for residential houses upto 100 Sq. Yds Plot area and 900 Sq. ft built up area, as mentioned in column 11	
11	If plot area is 50 sq. yds and built up area upto 450 sq. ft, then total tax payable per annum tax Rs 50/- or if plot area is 100 sq. yds and built up area upto 900 sq. ft, then total tax payable per annum tax Rs.150/-	Rs. or not applicable
		Rs. or not applicable
	Part D - Only for buildings on Rent	
12	(A) Total Annual Rent B) Name of the Tenant _____ (Attach proof)	_____ Rs. or Not applicable attach documentary proof _____
13	Amount of Tax Payable (if property is residential then 7.5% of the annual rent and if property is non-residential then 10% of the annual rent	_____ Rs. or Not Applicable
	Part E- For all those which are not covered under Category B, C or D	
14	Market Value Market value as defined u/s 3A of the Punjab Stamp (Dealing of under-valued Instruments) Rules, 1983 as fixed by the collector and prevailing as on first January of the preceding financial year. The rates applicable for the financial year 2013-14, prevailing as on 1-1-2013 Note: Under the act Market value means collector rate	_____ Rs. per sq. yds
15	Total Value of Plot (Total covered area as per Sr. No. 8 x Market Value as at sr. no. 14) (If building is multi story & multiuse then Annexure -15A should be filled).	_____ Rs.
16	Nature of the structure of building (Pucca, Semi Pucca or Kacha and Rate of Cost of construction of building \ (i) Pucca structure (cemented bricks walled and load bearing roof) Rs. 500/- per sq. ft. (ii) Semi Pucca structure (cemented bricks walled or non-cemented bricks walled but non load bearing roof) Rs. 300 sq. feet (iii) Kacha structure (non-cemented or non brick walled and non load bearing roof) 100/- sq, feet	Type _____Pucca/semi pucca/kacha Applicable rate _____ Rs. Per sq. feet
17	Total Cost of construction of the building total covered area as mentioned at sr no. 9 x rate of construction of building as mentioned at sr. no. 16	_____ Rs.
18	Total cost of construction after deducting depreciation cost @ 10% as mentioned in Column no. 17)	_____ Rs.
19	Total Cost of Property Sr. No. 15 + Sr. No. 18 (If building is multi story & multiuse then	_____ Rs.

	<i>Annexure -19A should be filled).</i>	
20	Annual Value or Rateable Value 5% of sr. no. 19	_____ Rs.
21	Category of the land for the purpose of imposing tax and percentage of rate of tax (i) for vacant land or unproductive building 0.20% (ii) Self occupied residential building in case of land area upto 500 sq. yds 0.50% (iii) Self occupied residential building in case of land area more than 500 sq. yds 1% (iv) Self occupied Non residential building 3% (open land of school/institution which is not in used is not be treated as vacant land	category of land (i)/(ii)/(iii)/(iv) Proof _____ Rate of Tax _____
22	Amount of tax payable The rate of tax as mentioned at sr. No. 20 x Sr. No. 21 (For example if the value mentioned at sr. no. 20 is 1000/- and rate of tax is 0.20%, then the amount of tax shall be calculated as under - $(1000 \times 20) / (100 \times 100) = 2/-$	_____ Rs.
Part F- Compulsory for all (means part no. B, C, D & E)		
23	Exemption, if any, the details and the amount of exemption (attach documentary proof) a) Widows : = 5000/- per financial year b) Handicapped persons are entitled to exemption up to Rs. 5000/- in the financial year, who are as if being assessee entitled for the time being to the benefits of deduction u/s 80U of the Income Tax Act, 1961 = Rs. 5000/- Per financial year c) educational institution, other than government and government aided are exempted to the extent of 50% of the payable annual tax assessed.	Category _____ Proof _____ Exemption amount _____
24	Tax Payable after exemption (Sr. No. 22 - Sr. No. 23)	_____ Rs.
25	Fire Cess: 10% of the Column no. 22 (Only for non-residential building)	Yes/Not applicable if yes then Rs. _____
26	Total Payable tax including fire cess (Sr. No. 24 + 25)	_____ Rs.
27	Special Rebate (If tax is paid before 30 September, then special rebate) (10% of sr. no. 24) (For financial year 2013-14 this rebate is up to 30, November, 2013)	Yes/Not applicable if yes then Rs. _____
28	Tax payable after special rebate (Sr. no. 26 - sr. no. 27)	_____Rs. or Not applicable
29	Amount of Penalty if any	

	(if tax is paid after 31st December, but before 31st march of the financial year then penalty is 25% of the column no. 24 and if the tax is paid after 31st march then penalty is 50% of the amount payable of sr. no. 24	_____ Rs. or Not applicable
30	Rate of interest (if the amount is paid after 31st march, then the remaining amount mentioned in column no. 24, from 1st April onward interest @ 18% per annum shall be imposed till payment.	_____ Rs. or Not applicable
31	Actual tax paying amount a) *if tax is paid during the financial year upto 30 September amount mentioned at sr. no. 28 b) if tax is paid during the financial year upto 31st December then amount mentioned at sr. no. 26 c) if tax is paid during the financial year upto 31 March then amount mentioned at sr. no. 26+ sr. no. 29 d) if tax is paid for the financial year after 31 march then amount mentioned at sr. no. 26+sr.no29+sr. no. 30) * For the financial year 2013-14 the rebate is upto 30st November.	_____ Rs.

I hereby certify that the information given in the form by me is true and correct and I am responsible for it. In case any fact is found incorrect, then I shall be bound by the directions issued by the competent authority and responsible for any legal action against me.

Signature of Assessee

Place :

Date

Annexure-A

(Only for Multi-story and multiuse buildings)

8 (A)	Plot area of the building (If building is multi-story or multiuse)	Floor	Type (Residential Area (In Sq. Yds.	Type (Non residential (In Sq. Yds)
		First basement		
		Second basement		
		Lower ground		
		Upper ground		
		Ground Floor		
		First floor		
		Second Floor		
		Third Floor		
		Fourth Floor		
		Fifth Floor		

19 (A) Floor wise tax payable for multiuse building

(Details to be filled as per 8A & 15A)

S. No.	Total value of the Floor area (Plot Area x Collector Rate	Floor wise total cost of construction (covered area x 500 or 300 or 100 Per sq. ft.) - 10% depreciation	Total value of the floor (column 2+3)	A.R.V of the floor (5% of the column no. 4)	Property tax of the floor (If residential then 0.5% or 1% of the A.R.V & if Non-residential then 3% of the A.R.V
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
4					
5					
6					
7					
8					
Total Property Tax of Property =					

15 (A) Only for multiuse buildings

Floor wise value of the plot (To be fill up as per 8A)

1	First Basement (20% of the Collector Rate x Total Plot Area)	
2	Second Basement (20% of the Collector Rate x Total Plot Area)	
3	Lower Ground Floor (75% of the Collector Rate x Total Plot Area)	
4	Upper Ground Floor (75% of the Collector Rate x Total Plot Area)	
5	Ground Floor (100% of the Collector Rate x Total Plot Area)	
6	First Floor (60% of the Collector Rate x Total Plot Area)	
7	Second Floor (30% of the Collector Rate x Total Plot Area)	
8	Third Floor (30% of the Collector Rate x Total Plot Area)	
9	Fourth Floor (30% of the Collector Rate x Total Plot Area)	
10	Fifth Floor & onwards(30% of the Collector Rate x Total Plot Area)	
	Total Value of Plot	