

# THE KERALA BUILDING TAX (PLINTH AREA) RULES 1992 \*

In exercise of the powers conferred by Sub-sections (1) and (2) of section 26 of the Kerala Building Tax Act, 1975 (7 of 1975) the Government of Kerala here by make the following rules:-

## RULES

1. (1) These rules may be called the Kerala Building Tax (Pinth Area) Rules, 1992.
  - (2) It shall come into force on the 10th day of February 1992.
2. In these rules, unless the context otherwise requires:-
  - (a) "Act" means the Kerala Building Tax Act, 1975.
  - (b) "Section" means a section of the Act.
  - (c) "Form" means a form appended to these rules
  - (d) "Village Officer" means the Village Officer holding charge of a village and includes a Special Village Officer appointed specially for the purpose of these rules.
  - (e) "Nirmithi Kendra" means the institution registered under the Travancore-Cochin Literary, Scientific and Charitable Societies

\* Published in K.G. Ex. No. 132 dated 7-2-1992 as SRO 132/92.

Registration Act, 1955, (12 of 1955) and known as the Kerala State Nirmithi Kendra and includes the District Nirmithi Kendras.

(f) "Other authorities" means the persons or firms approved by the local authorities as licencees to sign building plans.

**3.** For the purpose of determination of the plinth area of the buildings assessable under the provisions of the Act, the Village Officer of every village shall prepare in form 1 a monthly list of buildings liable to assessment under section 5 of the Act in duplicate and transmit it to the assessing authority not later than 5 days of the expiry of the month with extract from Building application register of the local authority within whose area the buildings included in the list are situate.

**4.** In areas where the approval of the local authority is not required for the construction of the building such cases shall be identified by the Village Officer and the list as specified under rule 3 shall be furnished to the assessing authority.

**5.** The return under sub-section (1) or (3) of section 7 or section 8 shall be in form II.

**6.** The notice under sub-section (3) of section 7 shall be in form II.

**7.** (1) The return received under rule 5 or in pursuance of a notice under rule 6, shall be verified by the assessing authority or by any other officer authorised by him for the purpose. The records, if any, already available with him, shall also be scrutinised for this purpose.

(2) If the assessing authority is satisfied that the return furnished by the owner of the building is correct and complete, he shall proceed to determine the plinth area as provided in section 6 and assess the building.

**8.** The notice under sub-section (2) and sub-section (4) of Section 9 shall be in Form IV.

**9.** (1) The assessment order under section 9 shall be in Form V.

(2) The order of assessment shall be served on the assessee as soon as the order is passed and a copy of the order shall be communicated to the concerned Village Officer also.

(3) The order of assessment shall specify the basis of assessment, the amount of tax payable, the amount payable in instalments, the last date of payment of each instalment etc.

(4)

**10.** The notice of demand under section 10 shall be in Form VI.

**11.** The notice of demand under sub-section (3) of section 15 shall be in Form VII.

**12.** (1) The building tax payable by an assessee shall be payable to the Village Officer at the place and within the time specified in the order of assessment in four equal quarterly instalments. The first instalment shall be paid within 30 days from the date of service of the assessment order on the assessee, and the subsequent instalments shall be paid within the corresponding dates of the succeeding quarters.

2 **[Note:-** In deserving cases <sup>1</sup>[Government is empowered to step up the number of instalments upto a maximum of ten. In such cases, interest at the reate of 18 & per annum for belated payments will also be charged.]

(2) The assessee shall be at liberty to pay the entire amount in a lump or in lesser number of instalments than fixed if he so desires.

(3) Where the assessee remits the entire tax assessed, the assessing authority shall issue a certificate to that effect in Form VIII to the

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Inserted by SRO 329/94 Published in K.G. Ex. No. 235 dt. 18-3-1994.

<sup>1</sup> Omitted by G.O. No. 28/95/TD dated 13.2.95. Published in K.G. Exty No. 157 dated 13.2.95 S.R.O. 197/95

1. The words 'in respect of residential buildings' omitted by G.O.P. No. 34/95/TD dated 28-2-95 K.G. Exty No. 204 dated 1-3-95. S.R.O. 204/95.



owner of the building.

(4) In the cases of buildings eligible for exemption from payment of building tax under the Act, the assessing authority shall issue a certificate to that effect in Form IX to the owner of the building on request.

**13.** A register of assessment shall be maintained by each assessing authority in Form A and a register of persons assessed shall be maintained in the village office in Form B. Besides, a register showing the details of houses reported to the assessing authority for assessment will also be maintained in the villages by the Village Officer, in Form C.

**\*14.** (1) Every appeal against the order of assessment shall be in Form X

(2) Every appeal shall be accompanied by -

(1) the original or the certified copy of the order appeal against, and

(2) the original or the certified copy of the receipt obtained for the payment of the first instalment of the building tax.

(3) A court Fee stamp worth Rs.5 shall be affixed to every memorandum of appeal.

(4) Appeal shall be disposed by the Appellate Authority only after giving the appellant an opportunity of being heard.

**15.** Applications to the Appellate Authority for reference to the District court under section 12 of the Act shall be in Form XI

**16.** Application for refund of Building Tax under Section 20 of the Kerala Building Tax Act 1975 shall be in Form XII

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\* After Rule 13-Rules 14, 15 and 16 added by G.O.(P) 63/97/TD Dated 26-4-97.  
K.G. Exty No. 524 26-4-1997 as S.R.O.308/97.

**FORM I****(See rule 3)**

List of houses liable for assessment under the Kerala Building Tax Act, 1975 in.....Village.....of Taluk in.....District.

1. Name of Taluk/Panchayat/Special Grade Panchayat/ Municipality/ Corporation, Village, Desom, Kara or Muri. Survey and Sub-Division No. where the building is situate.
2. Whether it is a new construction, addition or extension to an existing Building or major repairs or improvements.
3. Nature of building
  - (i) Residential; or
  - (ii) Other buildings
4. Plinth area of the Building
5. Date of completion
6. Date of occupation
7. Name and address of the owner of the building
8. Name and address of the owner or occupant and his right for occupation
9. Whether extract of the building application register attached and if not why?

Village Officer

## FORM II

(See Rule 5)

**(Return under sub-sections (1) or (3) of section 7 or section 8**

1. Name and address of the owner
2. Location of the building:
 

	Survey No. & sub-division No.	Nature of Construction.
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  - (a) District
  - (b) Taluk
  - (c) Panchayat/Special grade  
Panchayat/Municipality/  
Corporation
  - (d) Village/Desom/Kara/Muri
3. Whether the building comes under sub-section (1) of section 7 of the Act
4. Nature of building :
  - (1) Residential
  - (2) Other building
5. Date of completion of the building
6. Date of occupation.
7. Full description of the building major repair or improvement, new constructions or additions etc., with a copy of plan approved by local authority or such authority specified by Government.
8. Plinth area of the building
9. Plinth area after major repair or improvement

10. Plinth area after new constructions, additions or combinations. if tax has been paid for the old construction (furnish the details of assessment and the amount of tax paid).
11. Whether eligible for exemption from payment of tax under section 3 or section 3A. If so furnish grounds for exemption and enclose copies of relevant records.
12. Whether the building consists of different apartments or flats owned by different persons? If so, furnish the names of owners and enclose copies of relevant records.
13. Whether eligible for reduced rate admissible to low cost residential building? If so, enclose certificate to the effect from the Nirmithi Kendra.
14. Whether willing to pay the tax in lump or instalments.

Signature of the owner

I declare that to the best of my knowledge and belief the information furnished above is true and correct.

Signature



**FORM III**

(See Rule - 6)

Notice under sub-section (3) of section 7

No.

To.

Whereas it has been brought to my notice that you have constructed a new building/an addition to the existing building/carried out major repairs or improvements to the building as specified below and such construction is assessable under the provisions of the Act and whereas you have not filed a return as provided for under section 7(1), you are hereby required to furnish a true and correct return in Form II with a copy of the approved plan of the building.

The return shall be submitted within 30 days of the receipt of this notice, failing which orders will be passed under sub-section (5) of section 9 on the basis of the available information. Also take notice that under section 22 you are liable to be charged with penalty which may extend to Rs.5 for every day during which the default in the submission of the return continues.

Place :

Date :

Assessing Authority



