

*THE KERALA BUILDING TAX RULES, 1974

In exercise of the powers conferred by section 26 of the Kerala Building Tax ordinance, 1974 (10 of 1974) the Government of Kerala hereby make the following rules:-

1. (1) These rules may be called the Kerala Building Tax Rules, 1974.
- (2) They shall extend to the whole of the State of Kerala.

2. In these rules, unless the context otherwise requires,-

- (a) "Ordinance" means the Kerala Building Tax Ordinance, 1974.
- (b) "Section" means a section of the ordinance.
- (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.

3. For the purpose of determination of the capital value of the buildings assessable under the provisions of the Ordinance, the Village Officer of every village shall prepare in Form 1 a monthly list of buildings liable to assessment under Section 5 of the Ordinance in duplicate and transmit it to the assessing authority not later than 5 days of expiry of the month, with extracts from the assessment books of the local authority within whose area the buildings included in the list are situate.

* issued under G.O. (Ms) 101/74/TD dt 16-8-1974 pub. in K.G. Ex.609 dt. 16-8-1974 as SRO 599/74.

4. The return under sub-section (1) or (3) of Section 7 or Section 8 shall be in Form II.
5. The notice under sub-section (3) of section 7 shall be in form III.
6. (1) The return received either under rule 4 or in pursuance of a notice under rule 5, shall be verified by the assessing authority himself or through 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 will straight away proceed to determine the capital value as provided in sub-section (1) of S.6 and assess the building.
7. The notice under sub-section (2) and sub-section (4) of S.9 shall be in Form IV.
8. (1) The assessment order under S.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 the assessment shall specify the basis of the assessment, the amount of tax payable, the amount payable in installments, the last date of payment of each instalment, etc;
9. The notice of demand under S-10 shall be in Form VI.
10. (1) Appeals against the orders of the assessment shall be in form VII.
(2) Appeals shall be accompanied by:-
 - (a) the original or certified copy of the order appealed against; and
 - (b) the original or a certified copy of the receipt obtained for the payment of the entire amount assessed.
(3) A court fee stamp to the value of Rs.2 shall be affixed to every

memorandum of appeal.

(4) Appeals shall be disposed of by the appellate authority only after giving the appellant an opportunity of being heard.

(5) The assessing authorities shall also have a right to be heard, at the hearing of the appeals.

11. Application to the appellate authority for the reference to the District Court under S.12 shall be in form VIII.

12. The notice of demand under sub-section (3) of S-15 shall be in form IX.

13 (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) 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) The instalment facility contemplated in the proviso to sub-section (1) of section 18 of the Act shall be applicable to buildings having the following specifications in the tourism sector.

(i) Classified Hotels (1 to 5 star);

(ii) Hotels which conform to the specifications of the Department of Tourism of the Government of Kerala/Government of India;

(iii) Restaurants (approved by classification committee of the Government of India);

(iv) Amusement parks and Recreation Centres approved by the Government;

* Sub Rules (3) and (4) Added by G.O.(P) No.29/95/TD dt. 13-2-1995 as SRO 198/95. in K.G.Exty No.157 dated 13-2-95

(v) Ropeways at tourist centres;

(vi) Construction of structures like Koothambalam and Auditorium or by schools or Institutions teaching Kalaripayattu and traditional art forms of Kerala.

(vii) Institutions teaching surfing, skiing, gliding, trekking and similar activities which will promote tourism;

(viii) Ayurvedic Centres with tourism potentials;

(ix) Exclusive Handicrafts Emporia (Approved by the State or Central Department of Tourism)

(4) The areas to be specified as provided in the proviso to sub-section (1) of section 18 shall be approved Tourist Centres and such other locations certified by a Committee consisting of the Secretary to Government, Taxes Department; the Secretary to Government, Tourism Department; and the Director of Tourism."

14. (1) Claims for refund of building tax shall be preferred to the assessing authority in form X.

(2) If the refund claimed is in pursuance of the decision of the assessing authority, the assessing authority shall verify or cause to be verified the connected records and the credit and if it is satisfied that the amount has to be refunded, shall order the refund.

(3) If the refund claimed is in pursuance of an appellate or revisional order, the assessing authority shall make such reference as it deems necessary to those authorities and after verification of the Credit, pass orders on such claims, on the strength of the directions of the authorities.

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15. 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.

1. Inserted by SRO 1280/91, Pub. in K.G.Ex. No. 1237 dt. 11-10-1991 with immediate effect and omitted by Notification G.O. (P) No. 29/95 T D dated 13-2-95 and published as S.R.O. 198/95 in K.G. Exty. No. 157 dated 13-2-95.

FORM I

(See rule 3)

List of houses liable for assessment under the Kerala Building Tax Ordinance, 1974 in Village of Taluk in..... District.

1. Name of Taluk, Panchayat, 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 construction such as brick-walled tiled terraced number of floors, etc.
4. Date of completion.
5. Date of occupation.
6. Name and up-to-date full address of the owner of the building.
7. Name and address of the occupant and his right for occupation.
8. Monthly rent for the building if it is rented out.
9. Annual value of the building as entered in the assessment book of the local authority.
10. Whether extract of the assessment book attached and if not why ?

Village Officer.

FORM II

(See Rule 4)

Return of completion of new building etc. under section 7 or 8 of the Kerala Building Tax Ordinance, 1974

1. Name and Address of the owner
2. Location of the building (a) District Survey No Nature of
(b) Taluk (c) Panchayat (d) Village and Sub- Constructi
Desam/Kara/Muri Division No. on
3. Whether the building comes under clause (a) (b) (c) or (d) or sub-section (1) of section 7 of the Ordinance.
4. Date of completion of the building
5. Date of occupation
6. Full description of the building major repair or improvement new constructions or additions etc.
7. Capital value of building
8. Capital value after major repair or improvement
9. Capital value after new constructions additions or combinations
10. Capital value increased in respect of building constructed before 1-4-1973 as a result of major repair or improvements
11. Whether rented or not
12. If rented what is the present monthly rent
13. Annual value of the building fixed by local authority.
14. House tax levied by local authority
15. Whether willing to pay the tax in lump or instalments.

Signature of the owner

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

Signature.

FROM III

(See rule 5)

Notice Under Sub section (3) of Section 7 of the Kerala Building Tax Ordinance, 1974

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 above Ordinance and whereas you have not filed a return as provided for under Section 7(1) of the Ordinance, you are here- by required to furnish a true and correct return in Form II.

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 of the Ordinance, on the basis of the available information. Also take notice that under Section 22 of the ordinance, 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

