



# महाराष्ट्र शासन राजपत्र असाधारण भाग आठ

वर्ष १०, अंक ५]

गुरुवार, फेब्रुवारी १५, २०२४/माघ २६, शके १९४५

[पृष्ठे ३, किंमत : रुपये २७.००

असाधारण क्रमांक १८

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 (Amendment) Ordinance, 2024 (Mah. Ord. No. II of 2024), is hereby published under the authority of the Governor.

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

SATISH WAGHOLE,  
Secretary (Legislation) to Government,  
Law and Judiciary Department.

[ Translation in English of the Mumbai Municipal Corporation (Amendment) Ordinance, 2024 (Mah. Ord. II of 2024) published under the authority of the Governor ].

## URBAN DEVELOPMENT DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 15th February 2024.

## MAHARASHTRA ORDINANCE No. II OF 2024.

### 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 (Amendment) Ordinance, 2024.

(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, in sub-section (1D), after clause (a), the following clause shall be inserted, namely :—

“(a-1) Notwithstanding anything contained in sub-section (1C),—

(i) the capital value of any building or land fixed under sub-section (1A) shall not be revised in the year 2023-24 ;

(ii) for the year 2023-24, the property tax bill for any building or land shall be the same as was for the year 2022-23 ;

(iii) the capital value of any building or land fixed under sub-section (1A) shall be revised in the year 2024-2025, as if clause (i) is not applicable for the year 2023-24.”.

STATEMENT

Clause (1) of section 139 of the Mumbai Municipal Corporation Act (III of 1888) provides for imposition 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 (1B) thereof empowers the Commissioner to frame the rules, with the approval of the Standing Committee, with respect to the matters specified thereunder for the purpose of fixing capital value under sub-section (1A). 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.

2. The Commissioner of Municipal Corporation of Brihan Mumbai has framed the Factors and Categories of Users of Buildings or Lands (Assignment of Weightages by Multiplication) Fixation of Capital Value Rules, 2010 and the Factors and Categories of Users of Buildings or Lands (Assignment of Weightages by Multiplication) Fixation of Capital Value Rules, 2015 under sub-section (1B) for the purpose of fixing capital value under sub-section (1A).

The Supreme Court in its judgment dated the 7th November 2022, in SLP (C) No. 17009 of 2019 struck down rule 20 of the said Capital Value Rules of 2010 and 2015 being *ultra vires* to the provisions of sub-sections (1A) and (1B) of section 154 of the said Act.

3. In view of this, it is not possible to fix the capital value under sub-section (1A) of said section 154 and to revise the capital value in the year 2023-24. It is, therefore, considered expedient to amend sub-section (1D) of section 154 of the said Act, suitably, to provide that the capital value of any building or land shall not be revised in the year 2023-24 and the property tax Bill for any building or land shall be same as was for the year 2022-23 and shall be revised in the year 2024-25.

4. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exists 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 15th February 2024.

RAMESH BAIS,

Governor of Maharashtra.

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

DR. K. H. GOVINDA RAJ,

Principal Secretary to Government.