

NEW DELHI MUNICIPAL COUNCIL
PALIKA KENDRA: NEW DELHI
(Property Tax Department)

e.No. 159164 Jt. Dir(Tax)/2018

Dated 12/07/2018

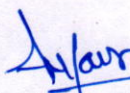
Office Memorandum

In terms of the provisions of section 124 of the NDMC Act, the New Delhi Municipal Council vide Reso. No. 02 (F-01) dated 04/04/2018 has resolved to grant 100% tax exemption from payment of property tax on vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defense Forces, Police and Paramilitary Forces as also civilians who have received bravery awards of the highest order from the Government including Annual Bravery Awards given by the Hon'ble President of India, armed force personnel sustained disability between 76% to 100% in a war or war like operations.

Provided that the exemption shall be subject to the condition that:-

- (i) The premises in question is in self occupation for residential use and no portion thereof is let out for any purpose, whatsoever;
- (ii) In case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self residence.
- (iii) The benefit of exemption shall be limited to the life time of the person concerned, except where the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner limited to the life time of the such widow.

The above decision of the Council is being implemented with immediate effect.


(A. N. Gaur)
Jt. Dir. (Tax/Admn)

Copy to the following for information and necessary action:-

1. PS to the Chairman, NDMC.
2. PS to the F.A., NDMC.
3. PA to the Secretary, NDMC
4. Director (Tax)
- ✓ 5. Jt. Director (IT) with the request to upload the above O.M. and the enclosed Council Resolution on the Property Tax page of the NDMC website.
6. Jt. director (Tax)-II/DD(Tax)/A.O.(Tax)/AAO(Tax)
7. All the Tax Inspectors, Property Tax Deptt.
8. All the remaining officials of the Tax Deptt.

