

List of documents required to be submitted by the Tax Payer to decide the Notice/Notices given under Section 72 of the NDMC Act 1994.

Properties lying in the jurisdiction of NDMC are liable to be assessed for Property tax under Bye law 3 and Bye law 4 of Annual Rent Bye Law 2009. Properties are subject to revision in property tax from time to time. Before revising RV of a property, a notice under Section 72 of the NDMC Act 1994 is given which indicates proposed Rateable Value. The tax payer is given 35 day's time to file his/her/their objections if any, in writing.

If no objections are received within 35 days, from the assessee, the proposed RV is finalized, presuming that the assessee has no objection. However, in case of any objection to the proposed RV, the assessee may submit self attested copies of following documents, which are applicable, to the Assessing Authority either in person or through his/her authorized representative:-

1. Copy of Rent agreement if the property is rented.
2. Any document like conveyance deed/sale deed etc. showing area of the plot.
3. Any document like Sanction Plans showing floor wise area of constructed portion.
4. Any document showing use of the property i.e. commercial or residential.
5. Any document (authenticated) showing year of construction of each area.
6. Any authenticated document like copy of Bank's Pass Book, copy of ITR or copy of Balance Sheet or copy of Profit & Loss account if the property is claimed as self occupied.
7. A certificate from the Maintenance Society or RWA confirming that the property is self occupied or vacant.
8. If the Notice under Section 72 has been given for open/vacant plot, as per provisions of Section-63(2) of NDMC Act, any document showing date of demolition of old structure along with date of completion of new structure may be submitted.
9. Documents showing actual sale/purchase price of the plot and old structures in case of open/vacant plot.

The assessee may also be required to submit copy of any other relevant document, as asked by Assessing Authority. Besides, the assessee is required to facilitate inspection of the property by the Field Staff whenever asked for, for verification of facts.

