

The Odisha Gazette

EXTRAORDINARY

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HOUSING & URBAN DEVELOPMENT DEPARTMENT

RESOLUTION

The 13th November, 2015

Subject : Assessment & Collection of Property Tax/Holding tax from the Industrial Estate Areas/Township set-up by Industrial Development Corporation, Odisha (IDCO) in Urban Local Body(ULB) Areas.

Property Tax/Holding tax is a major source of revenue for the ULBs, which is utilised for providing basic civic amenities to the residents in Urban Area. ULBs are empowered to assess, levy & collect Property Tax/Holding Tax under the provisions of Corporation/Municipal Act & Rules made thereunder.

Assessment and Collection of Property Tax/Holding Tax from the Industrial Estates/ Areas/Townships set-up by Industrial Development Corporation(IDCO) within the Urban Local Body Areas (Municipal Corporation, Municipality & NAC) was under active consideration of Government and after careful consideration, Government have been pleased to decide that Property Tax/Holding Tax shall be assessed and Collected from the Industrial Estate/Areas/Townships set-up by IDCO within ULBs area as follows:-

1. In the ULBs, where civic amenities are provided by the ULBs in the Industrial Estate/Areas/Townships, Property Tax/Holding Tax shall be assessed by the ULBs as per the provision of the Act & Rules made thereunder. Demand notice shall be served to the Industrial unit & the details of the demand raised be shared with the IDCO. Property Tax/Holding Tax shall be collected by the IDCO and tax so collected shall be shared at the ratio of 50:50 between ULB and IDCO.
2. In the ULBs, if civic amenities in said Industrial Estate/Areas/Townships of IDCO are not provided by the ULBs, then Property Tax/Holding Tax shall be assessed by

the ULB, as per the provision of the Act & Rules made thereunder. Demand notice shall be served to the Industrial unit & the details of the demand raised be shared with the IDCO. Property Tax/Holding Tax shall be collected by the IDCO and tax so collected shall be shared at the ratio of 35:65 between ULB and IDCO.

3. The principle now decided shall also be applicable to the arrear demands if any and unsettled demands be settled accordingly.

This resolution is issued with the concurrence of Industry Department.

This Resolution shall come to the force with effect from the date of publication in *Odisha Gazette*.

ORDER

Ordered that the Resolution be published in the *Odisha Gazette* and copies thereof be forwarded to all Departments of the Government and Accountant General, Odisha, Bhubaneswar.

By Order of the Governor

SANJIB KUMAR MISHRA

Director Municipal Administration &
Ex-Officio Additional Secretary to Government