

THE SIND GOVERNMENT GAZETTE

DATED THURSDAY, APRIL 29, 1976.

EXISE AND TAXATION DEPARTMENT

NOTIFICATION

No. 11(27)/75-Tax/633.—In exercise of the powers conferred by Section 23 read with sub-section (3-B), of Section 3 of the Sind urban Immovable Property Tax Act, 1958, the Government of Sind are pleased to make the following rules, namely.—

1. These rules may be called the Sind Property (Vacant Plots) Tax Rules, 1976.
2. In these rules, unless the context otherwise require, the following expressions shall have the meaning hereby respectively assigned to them, that is to say.—
 - (i) “Act” means the Urban Immovable Property Tax Act, 1958.
 - (ii) “District Excise and Taxation Officer” includes Assistant Excise and Taxation Officer of the district;
 - (iii) “form” means a form appended to these rules;
 - (iv) “Section” means section of the Act;
 - (v) “tax” means the tax under sub-section (3-B) of Section 3; and
 - (vi) “Treasury” means a treasury or sub-treasury of Government or a bank authorized to accept money on behalf of Government.

3. Assessing Authority.—The District Excise and Taxation Officer, shall be the assessing authority within his jurisdiction.

Preparation of List.

4. (1) For the purpose of sub section (3-B) of Section 3, an Assessing Authority shall, prepare a list of vacant plots in the area within his jurisdiction.
 - (2) In order to prepare a list of vacant plots, the Assessing Authority shall.—
 - (a) ascertain the name of the owner, allottee or lessee of a vacant plot and note the same in Form VP-1 and if the vacant plot is owned by or allotted or leased to more persons than one in defined or determinable shares, the names of all of them shall be entered as owners or allottees or lessees, as the case may be;
 - (b) give public notice in Form VP-2, and if necessary issue notice to any owner, allottee, or lessee of any vacant plot, in his area, or to any one of them in Form VP-2, requiring him or them to make a return in Form VP-3;

- (c) call for any information in relation to a vacant plot from any office, agency or person which possesses such information, and such office, agency or person shall be bound to furnish such information.
- (d) Examine any document of whatever nature or kind and by whomsoever executed or issued in respect of a vacant plot;
- (e) Decide whether the return made in respect of vacant plots under clause (b), is correct;
- (f) Ascertain if the plot is assessable to tax;
- (g) Exercise the powers of a Civil Court under the code of Civil Procedure, in the matter of the summoning and examination of persons likely to be in possession of facts or of documents relating to vacant plots and in the matter of recording or receiving statements of the persons claiming exemption from the tax.

(3) The Assessing Authority shall, prepare a list of vacant plots in form VPI., and enter therein necessary particulars separately for each vacant plot.

5. (1) The Assessing Authority shall take necessary steps for the recovery of the tax which has fallen due, and for that purpose call for and require any person liable to the payment of the tax by notice to show cause in writing within 7 days of such notice as to why the tax should not be recovered from him.

(2) If, after considering the reply, if any, submitted under sub-rule (1) or hearing the person concerned, if he wishes to be heard, the Assessing Authority is satisfied that the tax is payable by such person, a demand notice as contemplated by rule 6 shall be issued.

6. (1) The tax shall be paid on or before the last day of December for the first six months and on or before the last day of June for the next six months.

(2) The assessee shall, at least one month before the last day of the payment of the tax, be served with a demand notice in form VP-5 and, if the demand notice is not served within time the date of payment of the tax, shall notwithstanding the provisions of sub-rule (1), stand extended to a period of thirty days from the date of receipt of the demand notice by the assessee.

(3) Each demand notice shall be accompanied by a challan in Form VP-6 provided that where arrangements exist for door to door collection or for payment at the office of the Assessing Authority, it shall not be necessary to send a challan with the demand notice unless demanded by the assessee.

(4) An assessee may, at his own expense remit the amount of tax to the treasury by means of a money order, forwarding at the same time the challan, sent to him alongwith the notice.

(5) If the tax is not paid by the date specified in sub-rule (1) of rule 6 or one month after the date of service of the demand notice under sub-rule (2) of rule 6, the Assessing Authority may impose upon the assessee a penalty not exceeding the amount of the tax.

7. The Assessing Authority shall.—

- (a) maintain, for the area in his jurisdiction, a tax demand and receipt register in form VP-4;
- (b) maintain proper account of the tax collected under these rules, and credit the same in the manner hereinafter provided;
- (c) be responsible for the proper maintenance and safe custody of all the prescribed registers, lists and records.
- (d) Carry out such general or special orders as may be issued by Government from time to time.

8. Custody and payment into Government Treasury of sum received by the collecting authority under these rules.—In accordance with any instructions that may be issued by Government the Assessing Authority shall be responsible for making necessary arrangements for the safe custody of all moneys received under the Acts, or under these rules until such time as the same can be paid into the treasury.

9. Intimation regarding Construction on plot or transfer of plot.—

- (1) The owner, allottee or lessee of a vacant plot, shall within a period of one month from the date of construction of any building on the plot or transfer or lease, or consultation of lease or allotment of the plot report to the Assessing Authority of the area.
- (2) If the Assessing Authority is satisfied that a building is raised on a plot, such plot shall be deleted from the list of vacant plots.
- (3) In case of transfer or lease of a plot, the tax shall from the date of such transfer or lease become, payable by the transferee or lessee but no tax shall be charged unless the transferee or lessee, as the case may be has been given an opportunity of being heard.

10. Refund and Remission of tax.—If on application made in this behalf or otherwise an Assessing Authority is satisfied after such enquiry, as it may consider necessary, that through a clerical or arithmetical mistake the tax has been assessed or a penalty has been imposed in excess of the due amount or on a person not liable therefore, the said authority shall order remission of the wrongly assessed amount, and, if such tax or penalty had been recovered, it shall order its refund.

11. (1) A copy of an objection, a document, record of register not being return or statement made or prepared under these rules, in the custody of an Assessing Authority shall be granted to any person on an application written on standard water-marked plain judicial paper bearing a court-fee stamp of the value of.—

- (a) fifty paisa for every entry in a register;
- (b) one rupee for every notice or summons issued by an Assessing Authority; and
- (c) two rupees for every order on an objection, and for every document not otherwise provided for.

(2) Any person making a return or statement under these rules or any successor-in-interest of such person may inspect or get a copy of the same in accordance with sub-rule (1).

12. Powers of subordinate officials.—An Assessing Authority may, by an order in writing authorize generally, or in any particular case, any person subordinate to and working under its authority to prepare and sign receipts, notices, challans and other documents or registers required to be drawn up, maintained or issued under these rules.

13. (1) Appeal and revision.—(1) In appeal under sub-section (1) of section 10 of the Act, shall be preferred by means of a memorandum which shall be stamped as laid down in Article 11(a) of schedule II of the Court Fees Act, be accompanied by a certified copy of the order appealed against and be presented by the appellant in person, or through a duly authorized agent, or be sent by registered post.

(2) The appeal shall be decided after due notice to the Assessing Authority and consideration of any representation that may be made by it and after an opportunity has been given to the appellant and such other person, as in the opinion of appellate authority may directly be interested in the result of the appeal, of being heard in person or by a duly authorized agent; provided that the appellate authority may, before deciding the appeal itself hold or direct such further enquiry to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said appellate authority.

(3) The result of the appeal shall forthwith be communicated to the Assessing Authority, who shall attach the papers to the record of the case and make necessary entries in the register to be kept in form VP-1.

(4) An application for revision under sub section (2), of section 10, shall be written on standard water-marked plain judicial paper, be stamped with a court fee of the value of one rupee, be accompanied by a certified copy of the order sought to be revised and be presented by the applicant in person or through a duly authorized agent, or be sent by registered post.

14. The Director Excise and Taxation having jurisdiction in the area may impose a penalty, not exceeding two hundred rupees, on any person who is guilty of the breach of any provisions of these rules,

15. Court-fee on miscellaneous application.—An application not otherwise provided for under these Rules, to be made to an Assessing Authority shall be stamped with a court-fee stamp of the value of one rupee.

16. (1) Mode of Service of Notice, Summons or Order.—Any notice summons, order or other document required or authorized to be sent or served under or for the purpose of the Act or these rules may be sent or served either.—

(a) by delivering it to the person to or on whom it is to be sent or served; or

- (b) by leaving it at the ordinary or last known place of abode of that person or in the case of a company at its registered office; or
- (c) by forwarding it by registered post addressed to that person at his ordinary or last known place of abode, or in the case of a company at its office; or
- (d) without prejudice to the foregoing provisions of this sub rule where the property to which the document relates is a place of business of the person to or on whom it is to be sent or served by leaving it or forwarding it by registered post addressed to that person at the said place of business.

(2) It shall normally be sufficient to address any notice, summons, order or other document required or authorized by or under the Act or these rules to be served on the owner or allottee or lessee of the vacant plots.

17. (1) Before imposing a penalty under these rules, the Assessing Authority or, as the case may be, The Director, Excise and Taxation, shall issue a notice to the assessee in Form VP-7, and shall give him an opportunity of showing cause against such imposition.

(2) The provisions of these rules for the recovery, custody and deposit of the tax shall, apply so far as may be, to the recovery, custody and deposit of a penalty imposed under this rule.

(3) After a penalty has been imposed a demand notice in Form VP-8 shall be served on the assessee and the penalty shall be payable in lumpsum.

18. Collection of tax and penalty as arrears of land revenue.—The certificate for recovery, as arrears of land revenue, of any sum due on account of tax or penalty which remains unpaid after the due date shall be in Form VP-9.

M. M. USMAN,
Secretary to Government of Sind,
Excise and Taxation Department.

FORM V.P.2

(SEE RULE 4 (2) (B))

PUBLIC NOTICE FOR MAKING A RETURN OF AREA OF THE PLOT.

WHEREAS it is intended to assess the tax on vacant plot situated in the _____ rating area, notice is hereby given for the information of the public in general and the owners, occupiers or lessees of vacant plots in the _____ rating area in particular to submit to the undersigned in Form V. P.-3 obtainable from his office, a true and correct statement of the size of the plot in the _____ rating area with in thirty days of the publication of this notice.

Assessing Authority,

Rating Area

Dated at _____

This _____ day of _____ 19

Seal of Assessing Authority

FORM V.P.4.

TAX DEMAND AND RECEIPT REGISTER

SEE RULE 4 (3)

1. Serial No. _____	
2. Sub Division of Mohallah _____	
3. Street _____	
4. Number of the property in V.P.I. Register. _____	
5. Name, parentage, caste and the address of the asses. _____	
6. Annual Tax due. _____	
7. Balance of tax and Penalty if any from last year. _____	
8. Tax demand for current year and the due date for payment.	AMOUNT OF TAX.
9. Penalties imposed during the current year.	
10. Total	
11. Date with receipt No.	RECOVERY REMISSION OR REFUND ALLOWED
12. Amount	
13. Date of order	
14. Amount remitted or refunded	
15. Balance at the close of the year carried forward	
16. REMARKS.	

FORM V.P. 5

SEE RULE 6 (2)

NOTICE OF DEMAND

1. Take notice that for the assessment year _____ a sum of Rs. _____ has been determined to be payable by you as tax on vacant plot in respect of the property/properties specified below:--

2. You are required to pay a sum of Rs. _____ being the amount of the tax on or before the _____ day of _____ ensuring payment to Treasury Officer/Sub-Treasury Officer/Agent of a bank authorised to accept money on behalf of Government at _____ when you will be granted a receipt. A challan in form V.P. 6 is enclosed for the purpose.

3. If you do not pay the amount of tax on or before dates specified above, you will be liable under rule 14 of the rules a penalty not exceeding the amount of the tax.

Assessing Authority.

Dated at _____

Rating Area.

This _____ day of _____ 19

Seal of Assessing Authority

**DESCRIPTION OF THE PROPERTY/PROPERTIES REFERRED TO
OVERLEAF.**

Name of the property in the V.P. 1 Register.	Situation	Use to which property is being put.	Amount of tax due.	Remarks.
1	2	3	4	5

FORM V.P. 7

NOTICE TO SHOW CAUSE AGAINST IMPOSITION OF PENALTY

(See Rule 17 (1))

To,

_____.

WHEREAS you have not paid the sum of Rs. _____ by the specified date _____ in accordance with the notice of demand served on you on _____. You are hereby informed that unless you appear personally or through a duly appointed agent before me at my office on _____ and prove to my satisfaction that the failure to pay this amount was not willful, you will be liable to penalty not exceeding the amount of the tax so remaining unpaid.

If you do not appear as directed above the case will be decided in your absence.

Dated at _____

Prescribed Authority,

This _____ day _____ 197.

Seal of Assessing Authority.

FORM V.P 8.

NOTICE OF DEMAND OF PENALTY

(See Rule 17 (3))

Office of the Assessing

Authority _____ Rating Area.

(1) WHEREAS I am satisfied that you have willfully failed to pay the tax assessed on you in connection with the undermentioned vacant plot for the assessment year 19 ____ within the period prescribed in the notice of demand served on you on _____ I, therefore impose on you a Penalty amounting to Rs. _____, which you are required to pay along with the amount of the unpaid tax on or before _____ to the

Treasury Officer
Sub-Treasury Officer authorised to accept money on behalf of Government,
Agent Bank
at _____ when you will be granted a receipt, A challan in Form V.P.-6 is enclosed for the purpose

(2) Further take notice that if the sum due from you on account of the tax and penalty is not paid within the prescribed period, it shall be recoverable from you as it is an arrear of land revenue

Assessing Authority

Rating area _____

Dated the _____
This _____ day of _____ 19

Seal of Assessing Authority.

DESCRIPTION OF PROPERTY

1. Rating Area _____

2. Sub-Division or mohalla and street _____

3. No. of the property according to the vacant Plot Register. _____

4. Nature of the property _____

5. Use to which the property is being put _____

6. Any other particulars that may in the opinion of the Authority issuing the notice is necessary.

Note.—If the tax is assessed with regard to more vacant plot than one, the particulars of all such vacant plots shall be given.

FORM V.P. 9

TAX BILL AND RECEIPT (COUNTERFOIL)

(See Rule 18)

Book No. _____ Receipt No. _____

Dated _____

1. No. in demand register with year _____
2. _____
3. Date by which the tax is/was payable _____
4. Amount (Tax _____ Rs. Penalty imposed, if any _____ Total _____.
5. Particulars of the property in respect of which due _____.
6. Particulars of the persons from whom due _____.

Assessting Authority _____

Rating Area _____

Date of receipt _____

Amount received _____

Progressive daily total of receipts _____

Signature of
Collecting Officer
(Seal)

FORM V.P. 9

TAX BILL AND RECEIPT (FOIL)

(See Rule 18)

Boo No. _____ Receipt No. _____

Dated _____

1. No. in demand register with year _____
2. Date by which the tax is/was payable _____
3. Amount (Tax _____ Rs. Penalty imposed, if any _____ Total _____.
4. Particulars of the property in respect of which due _____.
5. Particulars of the persons from whom due _____.

Assessting Authority _____

Rating Area _____

Date of receipt _____

Amount received _____

Progressive daily total of receipts _____

Signature of
Collecting Officer
(Seal)

V. P. 1
See Rule 4 (2) (a)

Place _____

Rating area _____

Year _____

Serial No.	Name or number of the Sub-division or mohallah, and street ion which the property is situated.	Name, parentage caste and residence of the owner.	Name, parentage, caste and residence of the occupier, if different from the owner.	Total area of the site or land	Tax due per annum.	Remarks.
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V P . 3

RETURN FOR THE FINANCIAL YEAR _____

See Rule 4 (2) (b)

Rating Area _____

Serial No.	Name, of sub-division or mohallah and street in which the property is situated	No. according to V.P-1 register	Nature, of property	Use to which the property is being put.	Name, parentage caste and residence of owner lessee/allottee.	Name, parentage caste and residence of present occupier.	Area of the vacant plot in. sq. yds.	Remarks.
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FORM V.P.6
(See Rule 6(3))

Original (to be returned to the Assessing Authority)
(Tax on vacant plots) Treasury.

Invoice of Tax paid into-----
Sub-Treasury.

Branch of Bank authorized to accept money on behalf of
Government Last date for payment -----

No. in demand	Name and address of Assessee.	Amount to be entered in words as well as in figures.	
		Rs.	Ps.
Dated _____ the _____ 19 _____ (For use in the Treasury only)			
CERTIFIED that all the particulars given above are correct.			

Dated _____ the _____ 19 _____
(For use in the Treasury only)

CERTIFIED that all the particulars given
above are correct.

(Sd.)
PROPERTY TAX CLERK

Received and grant receipt

(Sd.)

Assessing Authority

Rating Area Treasury Officer Treasury
Accountant

Assessing Authority Office
Stamp

Treasury Stamp

FORM V.P.6
(See Rule 6(3))

duplicate (to be returned in Treasury)
(Tax on vacant plots) Treasury.

Invoice of Tax paid into-----
Sub-Treasury.

Branch of Bank authorized to accept one on behalf of
Government Last date for payment -----

No. in demand	Name and address of Assessee.	Amount to be entered in words as well as in figures.	
		Rs.	Ps.
Dated _____ the _____ 19 _____ (For use in the Treasury only)			
CERTIFIED that all the particulars given above are correct.			

Dated _____ the _____ 19 _____
(For use in the Treasury only)

CERTIFIED that all the particulars given
above are correct.

(Sd.)
PROPERTY TAX CLERK

Received and grant receipt

(Sd.)

Assessing Authority

Rating Area Treasury Officer Treasury
Accountant

Assessing Authority Office
Stamp

Treasury Stamp

FORM V.P.6
(See Rule 6(3))

Receipts to be given to the payer.

(tax on vacant plots)

Treasury _____

Sub-Treasury _____

Branch of Bank authorised to accept money on behalf of
Government

Rating Area _____

No. in demand register with year _____

Last date for payment _____

Received the sum of Rs. _____

On account of property tax for the year _____

Due from _____

Treasury

Treasury Officer.
Sub-Treasury Officer

Agent of Bank authorized
On behalf of Government

Dated _____ 19