

EXCISE AND TAXATION DEPARTMENT
THE PUNJAB URBAN IMMOVABLE PROPERTY TAX RULES,
1958

[19th December 1958

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TEXT

GOVERNMENT OF THE PUNJAB
EXCISE AND TAXATION DEPARTMENT
THE PUNJAB] URBAN IMMOVABLE PROPERTY TAX RULES, 1958]¹

[29th December 1958]

Notification

No. Tax –III/2/1-58, dated 29th December 1958. In exercise of the powers conferred by Section 23 of the ¹[Punjab] Urban Immoveable Property Tax Act, 1958 the Government of West Pakistan is pleased to make the following rules:

1 (1) these rules may be called the West Pakistan urban Immovable Property Tax Rules, 1958.

(1-A) They shall extend to the whole of the Province of West Pakistan Urban Immovable Property Tax Rules, 1958 is in force.]

(2) They shall come into force at once.

2 In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them that is to say:

(i) **“Act”** means the West Pakistan Urban Immovable Property Tax Act, 1958.

(ii) **["District Officer/Excise and Taxation Officer” or “Deputy District Officer /Excise & Taxation Officer”** means an officer appointed by the Government to discharge the functions and to perform the duties as such in any specified area;]

(iii) **“Form”** means a form appended to these rules;

(iv) **“Property”** means buildings and lands situated within a rating area; and

(v) **“Treasury”** means a treasury or sub-treasury or Government or a bank authorized to accept money on behalf of Government.

3. Assessing Authority.- (1) A ³**["Deputy District Officer/Excise and Taxation Officer” or “Deputy District Officer/Assistant Excise & Taxation Officer”** shall be the assessing authority in respect of all rating areas within his jurisdiction.

(2) An assessing authority for a rating area shall have powers: -

(a) to affix or cause to be affixed to any property in the rating area any mark for purposes of identification and to enter into or upon any premises for this purpose between sunrise and sunset if and to the extent, absolutely necessary;

(b) to enter into or upon any property within the rating area, between sunrise and sunset, after giving twenty four hours notice to the occupier, or if there be no occupier, to the owner of such property in order to--

(i) decide whether the return made in respect thereof is correct;

(ii) assess its annual value;

- (iii) Ascertain if it is assessable to tax;
- (c) to examine any document, of whatever nature or kind and by whomsoever executed, relevant to the inquiry contemplated by clause (b) of this sub-rule;
- (d) to 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 relevant to an inquiry under clauses (b) and (c) of this sub-rule, and in the matter of recording or receiving statements of the person claiming exemption from tax.

4. Powers of subordinate officials.- An assessing authority may by an order in writing authorize generally, or any particular case, any person subordinate to an working under its authority to exercise the powers under sub-rule (2) of rule 3, or to prepare and sign receipts, notices, challans and other documents or registers required to be drawn up, maintained or issued under the Act or these rules.

5. Duties of assessing authority.- An assessing authority shall--

- (a) prepare a property register in Form P.T.I for the rating area and enter therein the necessary particulars, separately for each unit of property;
- (b) be responsible for the proper maintenance and safe custody of all the prescribed registers and records;
- (c) take necessary steps for the recovery of the tax which has fallen due;
- (d) maintain a proper account of the tax collected and of the fees recovered under the Act or these rules, and credit the same in the manner thereafter provided; and
- (e) carry out such general or special orders as may be issued by Government from time to time.

6. Preparation of draft valuation list. (1) In order to prepare a valuation list, the assessing authority shall--

- (a) divide the rating area, if necessary, into sub-divisions or mohallas;
- (b) number of each unit or property situated within the rating area, with reference to the sub-division or mohallas and street, if any in which it is situated and mark the number allotted to each unit of property on some conspicuous part of the property;
- (c) ascertain to name of the owner and the occupier, if any, of the property and note the same in a register in Form P.T 2.

Explanation:- If the property be owned by more persons than one in defined or determinable shares, the names of all of them shall be entered as owners with the shares owned by each;

- (d) give public notice under sub-section (1) of Section 18 of the Act in Form P.T.2 and, if necessary, issued notice under the said sub-section to any owner occupier or lessee of any property in a rating area, or to any one of them in Form P.T.3, requiring him or them to make a return in Form P.T.4;
- (e) Make an inquiry about the gross annual rent earned or which could reasonably be earned in respect of the property during the financial year immediately preceding the current financial year;

- (f) determine from such other data as may be available, the gross annual rent at which any property in the rating area may reasonably be expected to be let from year to year if in its opinion the average gross annual rent of such property ascertained under clause (e) be not fair or reasonable when compared with such rent or any other property in that locality.

(2) The draft valuation list shall be prepared in form P.T.5 in accordance with the information collected under sub-section (1).

7. Publication of draft valuation list. (1) When a draft valuation list has been prepared, the assessing authority shall give public notice of the place where such list may be inspected and of the date or dates on and the place at which objections thereto will be heard.

(2) Public notice shall be given in all or any of the manners enumerated below:-

(a) by placards posted up:-

(i) in some conspicuous place or places in the sub-division, mohallas or street;

(ii) in the office of the assessing authority;

(iii) at the discretion of the assessing authority, in some conspicuous portion of one or more buildings used as a Court, Post Office, Bank Co-operative Society, Educational Institution, office of the Local Body or public gathering place in the rating area;

(b) by the beat of drum; and

(c) by publication in at least one English and Urdu daily newspaper.

(3) The date of the publication of the draft valuation list shall be noted on the list in a register in Form P.T. 6 to be maintained for the purpose.

(4) The draft valuation list shall be open to inspection by an owner or occupier of any property included in the said list, or his duly authorized agent at the office of the assessing authority during office hours and he shall be permitted to make extracts from it.

(5) No fees shall be charged for any such inspection.

8. Filing of objections. (1) An objection under sub-section (2) of section 8 of the Act shall be preferred by means of a written memorandum on plain judicial paper bearing a Court fee stamp of the value of [twelve paises] stating briefly the grounds of objection.

(2) All such objections shall be entered in a register in Form P.T.7 to be maintained for the purpose.

9. Amendment of correct valuation list and the filling of objections thereto.- The notice under the proviso to Section 9 of the Act shall be in Form P.T.13 and the provisions of sub-rule (1) or Rule 8 and Rule 10 shall apply so far as may be to objections filed in pursuance of such notice.

10. Hearing of objections. (1) On the date or dates fixed for the hearing of objections to the draft valuation list or on succeeding days to which the proceedings may be adjourned, the assessing authority or such other officers as may be appointed by Government in this behalf, shall proceed to dispose of the objections as expeditiously as possible.

(2) The assessing authority, or other officer appointed in this behalf, as the case may be, hearing an objection shall allow to the objector and any other person who in the opinion of such authority, or officer, is likely to be directly interested in the result of the objection, an opportunity of being heard in person or by an authorized agent.

(3) The assessing authority or other officer appointed in this behalf hearing an objection may, at his discretion, hear and record such oral or documentary evidence as may be relevant to the inquiry.

(4) When an objection has been disposed of, the order passed thereon shall be recorded together with the date of such order in the register in Form P.T.7.

11. Authentication and custody of final valuation list. (1) A final valuation list shall be prepared in Form P.T.1 and authenticated by the assessing authority before the first day of July or the 1st day of January as the case may be, and the assessing authority shall certify that the list has been duly amended so far as it was necessary to do so in the light of the orders passed on all such objections as may have been filed and finally disposed of.

(2) After authentication the valuation list shall be subject to such alterations as may be made therein under the provisions of Section 9 or 14 of the Act notwithstanding any unavoidable irregularity in the preparation, publication or correction thereof, be accepted as conclusive evidence of the facts stated therein for the purposes of the Act and these rules.

(3) The valuation list so authenticated shall be deposited in the office of the assessing authority and shall be open to inspection.

(4) The assessing authority shall, in the manner prescribed, for the publication of the draft valuation list, give public notice that the authenticated list is open to inspection.

12. Duty of owner of property to report transfer. (1) The owner or every property shall, within period of one month from the date of occurrence of any transfer, demolition, destruction or addition, report to the assessing authority of the rating area :-

- (a) all transfers thereof by sale, gift, exchange or perpetual lease;
- (b) any increase in rent subsequent to the date on which the value of such property was last assessed;
- (c) the demolition or destruction of the property or any portion thereof; and
- (d) any substantial addition to the property whether or not such addition has occasioned an increase in rent.

(2) If a building occupied by an owner for his residence and exempted from tax under clause (c) of Section 4 of the Act ceases to be so occupied, the owner shall, within thirty days, report the fact to the assessing authority.

13. Appeal and revision.- (1) An 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 the 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 appellant authority may before deciding the appeal itself hold or direct such further inquiry 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 for 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 P.T.8.

(4) An application for revision under sub-section (2) of Section 10 shall be written on 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. Appointment of valuer. (1) Government may, if it thinks fit, employ any person to determine the annual value of any property situated in any rating area in accordance with the provisions of Section 5 of the Act.

(2) Any person so employed shall have power at all reasonable times after giving due notice and on production, if so required of authorization in that behalf from the assessing authority, to enter on survey and value any land or building in the rating area which the assessing authority may direct him to survey and value.

(3) Each valuer shall work under the orders of the assessing authority of the rating area in which the property to be valued is situated.

15. (1) The assessing authority shall maintain for each rating area, a tax demand and receipt register in Form P.T.8.

(2) The demand notice contemplated by sub-section (1) of Section 15 of the Act shall be in Form P.T.9.

(3) The tax shall be paid within thirty days from the date of service of the demand notice on assessee provided that the assessing authority may, for reasons to be recorded, extend the period of such payment by a further period not exceeding thirty days].

(4) Each demand notice shall be accompanied by a challan in Form P.T 10 provided that when 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 specially demanded by the assessee.

(5) An assessee may at his own expense remit the amount of tax to the Treasury by mean of money order, forwarding at the same time the challan in Form P.T.10 sent to him along with the notice.

16. Collection of penalty.- (1) Before imposing a penalty under sub-section (1) of Section 15 of the Act, the assessing authority shall issue a notice to the assessee in Form P.T.11 and shall given him an opportunity of showing cause against such imposition.

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

(3) After a penalty has been imposed under rule 15 a demand notice in Form P.T.12 shall be served on the assessee. The penalty shall be payable in lump sum and the provision of sub-rule (3) of rule 15, shall apply, so far as may be, to such notices.

17. Recovery of tax from tenants.- The notice provided by section 14 for the Act shall be in Form P.T.14.

18. Collection of tax through tax-collecting staff. (1) The Director, Excise and Taxation, may by an order in writing authorize the payment of the tax in any rating area at the office of the assessing authority concerned or may appoint a tax collecting staff for any rating area on such terms as to furnishing of security and emoluments as he may deem fit.

(2) The staff so appointed shall work under the orders and control of the assessing authority, and shall be competent to visit an assessee at his residence or place or business with a view to colleting the tax and penalty, if any, imposed on him

(3) A member of such tax-collecting staff shall be furnished with such credentials to establish his authority as may be prescribed by the Director, Excise and Taxation.

(4) For every payment except a payment made at a treasury, made under these rules a in Form P.T.15 shall forthwith be given to the person making the payment and the counterfoil retained.

19. 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 P.T.16.

20. Custody and payment into Government Treasury of sums received by the collecting authority under these rules.- (1) 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 Act or under these rules until such time as the same can be paid into the treasury.

(2) All sums, other than those paid directly into a treasury, received as tax or copying or inspection fees shall be deposited in the treasury within 24 hours of the receipt thereof.

21. Refund and remission of tax.- (1) If an application made in this behalf or otherwise an assessing authority is satisfied, after such inquiry as it may consider necessary, that through a clerical or arithmetical mistake a 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 has been recovered, it shall order its refund.

(2) In case any refund of tax is ordered under sub-rule (1) the person concerned shall be entitled to get the amount of the said refund adjusted either against the amount of tax outstanding against him or against the amount of tax of the next following demand.

(3) For the purpose of sub-rule (2) the person entitled to the refund shall make an application to the Assessing Authority who will make an order for the necessary adjustment in the requisite register.

22. Court fee on miscellaneous applications.- 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.

23. Inspection of registers, etc. and grant of copies.- (1) Any person may inspect any document, record or register other than a return or statement, made or prepared by or under the Authority of Public Servant under the Act or these rules, and any objection preferred thereunder, in the custody of an assessing authority or making a separate written application on standard water marked plain judicial paper for every record to be inspected and on payment, in connection with every such application, by means of court fee stamps, of a fee of one rupee for the first hour and fifty paise for every succeeding hour.

(2) If the inspection is not concluded on the date of the application, it shall be continued from day to day till it is concluded.

(3) If the record to be inspected relates to a year other than the current year a search fee, in the form of court fee stamp of fifty paise and application shall be charged.

(4) A copy of an objection, a document, record or register not being a return or statement made or prepared under the Act or 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 and bearing a court fee stamp of the value of :-

- (a) [twenty rupees] of every entry in a register, draft valuation list or final valuation list;
- (b) [twenty rupees] for every notice or summons issued by an assessing authority; and
- (c) [twenty rupees] for every order on an objection, or assessment of annual value of tax and for every document not otherwise provided for.

(5) Any person making a return or statement under the Act or these rules or any successor in interest of such person may inspect or get a copy of the same in accordance with the last preceding rule, the copying fee payable being as under clause (c) of sub-rule (4).

24. Charitable institutions: (1) The [District Officer/Director Excise and Taxation/Excise and Taxation Officer] may on an application of the manager of any of the following institutions:-

- (a) an orphanage;
- (b) a hospital or dispensary;
- (c) an alms house;
- (d) a drinking water fountain for public use in a public place;
- (e) an infirmary for the treatment of animals;

- (f) a burial place;
- (g) a cremation ground;
- (h) a place for the disposal for the dead otherwise than by burial or cremation; and
- (i) an educational institution approved by Government certify that the institution is a prescribed public charitable institution for the purposes of proviso (i) to clause (f) of sub-section (1) of section 4 of the Act.

(2) where an institution has been certified under the last preceding sub-rule regular accounts of income and expenditure shall be maintained and such accounts shall be open to inspection by the ²["Deputy District Officer/Excise and Taxation Officer" or "Deputy District Officer/Assistant Excise and Taxation Officer"] or by such other officer as he may appoint in this behalf to satisfy himself that the income of the property sought to be exempted, is being spent exclusively for a purpose for which the exemption was allowed.

(3) A certificate under sub-rule (1) shall be in Form P.T.17, and shall, unless cancelled, continue in force until the next assessment, but shall be renewable by the ¹[District Officer/Director Excise and Taxation.]

(4) If at any time the ¹[District Officer/Director Excise and Taxation] on the basis of information received by him or on the report of the ¹[Deputy District Officer/Excise and Taxation Officer or Deputy District Officer/Assistant Excise and Taxation Officer] is for reasons to be recorded in writing, satisfied that he had wrongly issued any certificate under sub-rule (3) or that the institution concerned has ceased to be a charitable institution he may cancel the certificate and inform the assessing authority accordingly.

(5) On the cancellation of a certificate the exemption allowed under it shall cease to be operative, and the property exempted in consequence thereof shall be liable to assessment of tax as no certificate had been issued.

(6) Every Excise and Taxation Officer holding charge of a district independently shall maintain a register of certificates in Form P.T.18 and in case an certificate is lost, duplicate shall be issued on payment of a fee of one rupee in court fee stamp.

25. Prescribed authority.- (1) The assessing authority of a rating area shall, for the purposes of Section 14 and 15 of the Act, be the prescribed authority.

(2) For the purposes of sub-section (3) of Section 23 of the Act the [District Officer/Director Excise and Taxation] having jurisdiction in the area concerned shall be prescribed authority.

26. Mode of service of notice summons or order.- (1) 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 post addressed to that person at his ordinary or last known place of abode, or in the case of company at its office; or

- (d) by delivering it to some person on the premises to which it relates or (except in the case of a document being a summons), if there is no person on the premises to whom it can be delivered, by affixing it on some conspicuous part of the premises; or
- (e) 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 post addressed to that person at the said place or 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 "occupier" of any premises by the description of the owner or occupier of the premises (naming them) without description.

27. Exemption.- The exemption provided for by clause (c) of Section 4 of the Act in respect of a building occupied, by an owner for his residence shall be subject to the following conditions :-

- (a) The building should be wholly occupied by the owner for his bona fide residence and no portion of it should be let out on rent;
- (b) The exemption shall not be available for a building or a portion thereof used for the purposes of carrying on any business or trade;
- (c) No owner shall be entitled to claim exemption for more than one building in a rating area;
- (d) The exemption shall be granted on half yearly or yearly basis in accordance with the period of instalments of tax fixed under sub-rule (2) of rule 15 provided that the owner had occupied the building continuously for a period of six months immediately preceding 1st January or 1st July on which the half yearly period of the instalment begins;
- (e) [The owner shall furnish a true and correct declaration in Form P.T.19 or make an application containing the same particulars on plain paper to the Assessing Authority
- (f) The owner shall not be entitled to the exemption if he does not submit the declaration or application referred to in condition (e) before 1st January or 1st July as the case may be, or within such extended time as the assessing authority may allow, and unless he proves to the satisfaction of the assessing authority that the building has been occupied for the bona fide residence of the owner for a continuous period of six months preceding 1st July, as the case may be;
- (g) The owner shall produce such further evidence and proof in support of his claim as the assessing authority may call for : and
- (h) If the assessing authority is satisfied that the building has not been occupied by the owner for his bona fide residence as for continuous period of six months preceding 1st of January or the 1st of July as the case may be, the owner shall forfeit the exemption and shall pay tax in addition to the penalty that may be imposed on account of evasion of tax.

- 28.** The prescribed authority may impose a penalty not exceeding two hundred rupees on any person who contravenes any of the provisions of these rules.
- 29.** The warrant to be issued under section (1) of Section 16 of the Act shall be in Form P.T.20.
- 30.** The rules made and the notification issued under the following enactments are superseded
- (1) The Punjab Urban Immovable Property Tax Act, 1940;
 - (2) The Sind Urban Immovable Property Tax Act, 1948; and
 - (3) The North West Frontier Province Urban Immovable Property Tax Act, 1948.

These rules would continue, remain continue in Punjab, NWFP and Balochistan vide Act. 19(2), Province of W.P. Dissolution Order, 1970.

Rule 1-A added by Notf. No.2663-65/146-Tax-II, dated 3rd September, 1965.

Subs. Vide E&T Department's Notf. No.SOAI(E&T)3-116/2000, dated 22.12.2001.

Sub. Vide E&T Department's Notf. No.SO(Excise)1-18/2002, dated 27.6.2002.

Subs. Vide E&T Department's Notf. No.SOAO(E&T)3-116/2000, dated 22.12.2001.

Subs. Vide E&T Department's Notf. No.SOAO(E&T)3-116/2000, dated 22.12.2001.

Subs. Vide Noti No.Tax-III/2-1/58 dated 18.02.1959.