



# राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

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शुक्रवार, 13 फरवरी, 2015/24 माघ, 1936

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हिमाचल प्रदेश सरकार

MUNICIPAL CORPORATION SHIMLA

NOTIFICATION

*Shimla, the 11th February, 2015*

**No. MCS/Comm./2015-410.—Whereas**, the Municipal Corporation Shimla draft (Property Taxation) Bye-laws-2014 were published in Rajpatra H.P. (e-gazette) on 12-8-2014 vide notification of even number dated 11.8.2014 for inviting public objections, suggestions under Section 397 of the Himachal Pradesh Municipal Corporation Act, 1994:—

**Whereas**, the objection, suggestions received within the stipulated period have been considered and decided by the Municipal Corporation:—

**Now, therefore,** in exercise of the powers conferred by Clause (A) of Section 395, 396 and Section 397 read with Clause (d) of Section 88 of the Himachal Pradesh Municipal Corporation Act, 1994 (Act No. 12 of 1994), the final Municipal Corporation Shimla (Property Taxation) Bye-laws-2015 are hereby notified and published in Rajpatra H.P. extraordinary for information of general public as follows, namely:—

## **MUNICIPAL CORPORATION SHIMLA (PROPERTY TAXATION)**

### **BYE-LAWS- 2015**

**1. Short title and commencement:**—(i) These Bye-laws may be called the Municipal Corporation Shimla (Property Taxation) Bye-laws- 2015.

(ii) These bye-laws shall come into force from the date of their publication in the Rajpatra (e-gazette) Himachal Pradesh.

**2. Definitions:**—In these bye-laws unless the context otherwise require:—

- (i) ‘**Act**’ means the Himachal Pradesh Municipal Corporation Act, 1994 (Act No.12 of 1994) read with its amendment carried out vide H.P. Municipal Corporation (Amendment) Act No. 32 of 2011.
- (ii) ‘**Appellate Authority**’ means an authority prescribed under Section 132 of the Act.
- (iii) ‘**Assessment List**’ means the list of all units of the lands and Buildings assessable to property tax under the provisions of the H. P. Municipal Corporation Act, 1994.
- (iv) ‘**Assessment year**’ means the year commencing from the first day of April to 31st day of March of succeeding year.
- (v) ‘**Bye-Laws**’ means the Municipal Corporation Shimla (Property Taxation) Bye-laws, 2015 made under the Himachal Pradesh Municipal Corporation Act, 1994 and notified in the official gazette.
- (vi) ‘**Corporation**’ means the Municipal Corporation Shimla.
- (vii) ‘**Section**’ means a Section of the Act.
- (viii) ‘**Rateable value**’ as defined in Section 88 of the Act and procedure as prescribed under these bye-laws.
- (ix) ‘**Unit**’ means a specific portion of the land and Building in use and occupation of the owner(s) or occupier(s) including vacant land and built up portion of the building. This will not include setbacks area of Building agricultural lands and land in notified green belt as notified under the Interim Development Plan of Shimla Planning Area.
- (x) ‘**Unit area**’ means area of a unit in square meters.
- (xi) ‘**Unit area tax**’ means property tax on unit(s) of lands & Buildings which shall be charged per annum between one per cent to twenty five percent as may be determined on the basis of rateable value of unit(s) of lands & Buildings by the Corporation from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.

**3. Assessment list what to contain:**—The Commissioner shall keep a book to be called the “Assessment List” in which the following shall be entered in **Form-A** appended to these Bye-laws:—

- (i) A list of all units of the lands and Buildings located within the jurisdiction of Shimla Municipal Corporation, distinguishing each, either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof.
- (ii) The rateable value of each unit of the lands and Buildings.
- (iii) The name of the person primarily liable for payment of property tax and rateable value as well as property tax demand on his/her unit of land or Building.
- (iv) If any such unit of a land or a Building is not liable to be assessed to the property tax, the reason for such non-liability; and
- (v) Other details; if any, as the Commissioner may from time to time think, fit.

**Explanation:**—(i) for the purpose of clause (b) the rateable value of unit(s) of land will be the rateable value of unit(s) of the land and in the case of unit(s) of the building, the rateable value will include the rateable value of the land and the unit(s) of the building erected thereon.

(ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as “land” till the completion plan of building is sanctioned by Municipal Corporation Shimla or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the rateable value of the unit of land till such time treating it as “land”.

**4. Form of Assessment list:**—The assessment list shall be kept in the **form-A** hereto. The Commissioner may order to add, omit, amend or alter any of the columns of the Performa of the assessment list as and when required.

**5. Procedure where name of person primarily liable for property tax cannot be ascertained:**—If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or Building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as “the holder” of such unit of land or Building without further description.

**6. Inspection of assessment list:**—If assessment list has been completed, the Commissioner shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).

**7. Register of objections:**—The Commissioner shall keep a register of objections in which all objections received under sub-section (4) of Section 94 and sub-section (2) of Section 96 shall be entered. The register shall contain:—

- (i) The name or number of the land or Building in respect of which objection is received;

- (ii) Name of the person primarily liable for the payment of property tax;
- (iii) Name of the objector;
- (iv) The rateable value finally fixed after enquiry and investigation of the objection by the Committee constituted in this behalf;
- (v) The date from which the rateable value finally fixed has to come into force; and
- (vi) Such other details as the Commissioner may from time to time think, fit.

**8. Amendment of assessment list as per provisions of Section 96 and investigation and disposal of objections against such amendment:—** (i) When any amendment is proposed to be made under the provisions of Section 96 such amendment will provisionally be made in the assessment list and the notice as required under subsection (2) of Section 96 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.

(ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under Sub Section 5 of Section 94 of the Act, after affording opportunity of being heard to the objector.

(iii) The assessment list shall be finally amended in accordance with the decisions made by the said Committee.

(iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the Committee constituted in this behalf may consider objections received after the expiry of the stipulated period.

(v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that the payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

**9. Payment of property taxes where to be made:—**Every person who is liable to pay any of the property tax shall pay the same at the Head Office of the Corporation or at such other place(s) and time as may be specified by the Commissioner. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favour of the Commissioner, Municipal Corporation Shimla, payable at Shimla or through RTGS in the Bank Account of Municipal Corporation Shimla declared for the said purpose by the Commissioner.

**10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property:—** (i) Demand of property tax shall be raised annually by issuing a single property tax bill on form-B annexed to these bye-laws for each unit of a property. The service of bill shall be effected byhand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/speed post. In case the owner or occupier avoids byhand service of the bill, the same shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.

(ii) In case the owner or occupier upon whom the property tax bill has been served, fails to make payment of the property tax within the due date, the property tax shall be recovered by the Commissioner or by the officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 124 of the Act.

Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owing to a revision of the rateable value.

(iii) The tax for the ensuring year shall be paid either in lump-sum within 30 days at the beginning of the financial year i.e. up to 30th April or in two half yearly installments. The first installment to be paid by 30th April and second installment by 30th October every year.

**11. Service of property tax bills and demand notices in respect of un-partitioned unit of property:**—If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.

**12. Demand and collection:**—(i) A register of demand & collection of property tax in form-F appended to these bye-laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Commissioner may think fit.

(ii) The register may, if any, the Commissioner thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Commissioner may determine.

(iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.

**13. Circumstances not considered as vacancy of property:**— For the purpose of Section 127 and 128 of Himachal Pradesh Municipal Corporation Act, 1994:—

- (i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;
- (ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on an account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended; and

**14. Remission/Refund not claimable unless notice of vacancy is given to the Commissioner every year:**—When a vacancy continues from one year into the following year, no refund or remission of any property tax shall be claimable from the Corporation on an account of such continued vacancy unless notice thereof is given to the Commissioner within 60 days from the commencement of the next financial year.

**15. Inspection by Municipal Staff of the vacant unit of the property:**— If any owner or occupier does not allow or facilitate the inspection by the authorized Corporation staff of any unit of the property claimed by him to be vacant, the Commissioner may refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property is verified.

**16. Copies of property tax bill(s):**—The Commissioner may, on a request in writing from the owner of any unit of land or Building or any other person primarily liable to pay property tax in

respect thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Commissioner from time to time.

**17. Notice of transfer of title:**—The notice regarding transfer of title of any unit of any property required to be given under Section 98 shall be either in **Form-C or in Form-D** annexed to these bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).

**18. Property tax to be paid upto date:**—No such notice as contained in bye-laws 17 above shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.

**19. Filing of return by owner(s)/occupier(s):**—The Commissioner may require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in **Form-E** appended to these bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of his/her knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.

**20. Penalty for non-submission of return:**—Whosoever omits to comply with any requisition under bye-laws 19 of these bye-laws or fails to give true information or to make a true return to the best of his/her knowledge or belief, shall in addition to any penalty under Section 101 of the Act, be precluded from objecting to any assessment made by the Commissioner in respect of such unit of the lands or Building of which he/she is the owner or occupier.

**21. Inspection of tax record:**—Every owner, lessee or occupier of a unit of land and building or authorized agent of any such person may, with the permission in writing of the Commissioner or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.

**22. Location factor, characteristic and its value:**—For the purpose of clause (c) of Section 88 of the Act, the location Factor, Characteristic and its values shall be as under:—

Zoning of Shimla town proposed as follows:—

**Zone A:-** Includes the old Municipal Corporation Area.

**Zone B:-** Includes the newly merged area (i.e. merged in to Municipal Corporation Shimla vide Govt. of HP Notification No. UD-A(1)-4/2006, Shimla-2 dated 23<sup>rd</sup> August, 2006 )

**(ii) Number of Zones:**—The entire old and merged Municipal area is proposed to be divided into two zones i.e. A&B zone as referred above. There are five factors which are relevant for determination of rateable value of lands & Buildings. The factor and proposed value of each factor per sq. meter shall be as under:—

**(I). Location factor(F-1) @ 5**

**23. Structural factor, characteristics and its value:**— For the purpose of clause (c) of Section 88 of the Act, Buildings shall be classified as Pucca, Semi-Pucca and Kutcha in the following manner:—

(i) For Pucca- buildings, value per Sq.mtr = **3.00**

(ii) For Semi-pucca building, value per Sq. mtr = **2.00**

(iii) For Kutcha building, value per Sq.mtr = **1.00**

**24. Age Factor and Age-wise grouping and value of the Building:**—For the purpose of clause (c) of Section 88 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group as under:—

Group	Building	Factor Value
A	Before 1947	1.50
B	1947 to 1980	3.00
C	1981 to 2000	4.00
D	2001 and beyond	5.00

**25. Occupancy factor, characteristics and its value:**—For the purpose of Clause (C) of Section 88 of the Act, the occupancy factor and its value shall be as under:—

(i) **Value for residential occupancy:**—

(a) Value for self residential	(b) Value for Let out residential
2	2.5

(ii) **Value per Sq.mtr. for non-residential Occupancy.**

A	B	C	D	E
Hotel above built up area of 2000 Sq.mtr., MNC Show Rooms and Restaurants	Hotel having built up area between 1000 to 2000 Sq.mtr. and show room above 1000 Sq. mtr.	Other Hotels, Bars, Restaurant, Banks, ATMs Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre.	Shops, School, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House	Godowns, Dhaba, Stall and Other Types of Properties not covered Under (A to D)
<b>12</b>	<b>10</b>	<b>8</b>	<b>7</b>	<b>3</b>

**26. Use factor, characteristic and its value:**—For the purpose of Clause (c) of Section 88 of the Act, the Value of use factor and characteristic of the unit(s) of Lands & Buildings shall be as under:—

(i) Residential = **1.50/-**

(ii) Non-Residential = **2.50/-**

**27. Method for calculation of rateable value and Rate of property tax on the rateable value of the unit of lands and Buildings:**—Area (in Sq.mtrs) of a unit multiplied by value of relevant factors of unit area method as mentioned above vide Clause 22 to 26 of these bye laws.

The figure that will so come out, thereof shall be the net rateable value of unit and property tax shall be charged on that net rateable value at the rate of 15% in zone A and 10% in zone B for lands and in the case of buildings as under:—

<b>A-zone</b>	<b>B-zone</b>
(i) For self occupied residential properties measuring 1.0 Sq. mtrs. to 100 Sq.mtrs. @ 3% P.A. on the rateable Value.	(i) For self occupied residential properties measuring 1.0 Sq. mtrs to 100 Sq.mtrs @ 2% P.A. on the rateable Value.
(ii) For self occupied residential properties measuring 101 Sq mtrs. and above @ 6% P.A. on the rateable Value.	(ii) For self occupied residential properties measuring 101 Sq. mtrs. and above.@ 4% P.A. on the rateable value.
(iii). For non-residential properties @ 10% P.A. on the rateable value.	(iii).For non-residential properties @5% P.A. on the rateable value.

**28. Penalty:—** If a person liable for payment of Property Tax does not pay the same within a period of one month from the service of tax bill, a person shall be liable for payment of interest as per Section 121 of the Act beside initiation of recovery proceeding as per the provisions of the Section 124 of the Act.

**29. Repeal and Savings:—**The scheme, regulation or Bye-laws, if any, heretofore relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or bye-laws if any shall be deemed to have been done or taken under the provisions of these bye-laws.

By order,  
Sd/-  
Commissioner, M.C. Shimla.

<b>MUNICIPAL CORPORATION SHIMLA</b>				
<b>TAX DEPARTMENT ASSESSEMENT LIST</b>				
<b>(See Bye Laws -4) FORM-A</b>				
<b>UPN-No_____</b>		<b>I.D. No._____</b>		<b>ZONE_____</b>
<b>Unit</b>	<b>Area</b>	<b>Net Rateable Value</b>	<b>Property Tax Percentage</b>	<b>Amount of General Tax</b>
Residential				
Let Out Residential				
Commercial				
Plot of Land				





Sr. No	Description of Tax	Amount
1	General Tax	
2	(a) Rebate @ 10 % (b) Remission	
3	Previous Arrear Amount for the period _____	
4	Interest Amount	
5	Previous Credit	
6	Amount Payable on due date	
7	Amount Payable after due date	
8	Amount still at credit	

*Please pay bill before due date to avail 10% rebate.*

**Bill Prepared By**

**Bill Checked By**

**Assistant Secy. Tax**

### Receipt

UNP No. _____
ID No. _____
Name of Owner/Occupier _____

Bill No. _____	Bill Date _____
Amount before due date _____	
Amount after due date _____	
Amount Paid _____	
Receipt No. _____	Dated _____

**Cashier, MC Shimla**

### Terms & Conditions

1. The Municipal Corporation Treasury is open from 10:00 AM to 02:00 PM on all working days.
2. Cheques should be drawn in favour of Assistant Secretary Tax, MC Shimla.
3. Out stations cheques should be include the discount charged in such cheques.
4. Rebate @ 10% is given on the taxes claimed for the current year or a bill raised for the first time, if the amount specified in the bill is paid within 15 days from the presentation thereof. Bills sent under postal certificate shall be construed to have been received within three days from the date the posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.
5. If the payment of the tax is not made within the financial years in which the bill is issued an interest @ 1% per month shall be payable after one month of the close of the financial year to which the bill relates.

6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorised construction at a later date and the same is without any prejudice to the rights of the Shimla Municipal Corporation to take any legal action including that of demolition in respect of such unauthorised construction/structure.
7. In case any of your payments have not been adjusted please do come with original receipts given by the Municipal Corporation Shimla.
8. Please always mention No./date, name of house and demand No. in all correspondence.
9. It is requested that this bill be presented while tendering payment.

**Form-C (SEE BYE LAW 17)**

**Form of notice of Transfer to be given which has taken place by way of instrument.**

To

The Assistant Secretary (Tax),  
Municipal Corporation, Shimla.

I \_\_\_\_\_ S/o \_\_\_\_\_

R/o \_\_\_\_\_

hereby give notice as required by section 98 of the H.P. Municipal Corporation Act, 1994 (Act No. 12 of 1994) of the following transfer of property:—

**Description of Property**

Name of address of person whose title has been transferred	Name & address of person to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	

Date \_\_\_\_\_

Name of Owner/Occupier \_\_\_\_\_

Address \_\_\_\_\_

Mob. No. \_\_\_\_\_

**Form-D (SEE BYE LAW 17)****Form of notice of Transfer to be given which has taken place otherwise than by instrument.**

To

The Assistant Secretary (Tax),  
Municipal Corporation, Shimla.

I \_\_\_\_\_ S/O \_\_\_\_\_

R/o \_\_\_\_\_

\_\_\_\_\_ hereby give notice as required by section 98 of the H.P. Municipal Corporation Act, 1994 (Act No. 12 of 1994) of the following transfer of property:—

**Description of Property**

Name of address of person whose Title has been transferred	Name heir/ successor to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	

Date \_\_\_\_\_

Name of Owner/Occupier \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Mob. No. \_\_\_\_\_

**FORM-E****(Tax liability form under section 99/101 of the Himachal Pradesh Municipal Corporation Act, 1994) (See Bye-law 19)**

To

The Assistant Secretary Tax,  
Municipal Corporation, Shimla.**Subject:— Filling of return for assessment of properties for Municipal Taxes.**

Sir/Madam,

I am submitting the details of property known as..... I.D. No..... Ward No..... Zone..... as under:—

Sr.	Unit	Area	Factors					Total rateable Value	Maintenance & Repair Rebate @10% under section 88 of MC Act.	Net rateable value	Remarks
			F1	F2	F3	F4	F5				
								F1 to F5 (Multiply)			
1.	(a) Residential		5			2.00	1.50				
	(b) Let out Residential		5			2.50	2.50				
2.	Non Residential/ Commercial										
	(a) Hotel above built up area of 2000 sq.m., MNC Show Rooms and Restaurants		5			12	2.50				
	(b) Hotel having built up area between 1000 to 2000 sq.m. and show room above 1000 sq. M.		5			10	2.50				
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre		5			8	2.50				
	(d) Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.		5			7	2.50				
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to e).		5			3	2.50				
3.	Plot of Land		5								

I hereby declare that the information furnished above is correct to the best of my knowledge or belief and that nothing has been concealed therefrom.

Date.....

Yours faithfully,

(Signature)

\*Owner/Agent/Occupier.

Name in block letters.....

Address.....

Mob. No.....

**Verification of the Tax Inspector****Verification of the Asstt. Secy. Tax****Location factor/characteristic and its value**

(i) **Number of zones** :—The entire old and merged Municipal area has been divided i.e. A&B zone.

(I) **Location factor (F-1) @ 5 is same for both the Zones.**

**Structural factor, Characteristics and its values (F2):—**

- (i) For Pucca-building value per Sq. Mtr. = 3.00
- (ii) For semi-pucca building, value per sq. mtr = 2.00
- (iii) For kutchha building, value per sq.mtr = 1.00

**Age factor and Age-wise grouping and value of the Buildings (F3):—**

Group		Factor value
A	Before 1947	1.50
B	1947 to 1980	3.00
C	1981 to 2000	4.00
D	2001 and beyond	5.00

**Occupancy factor/Characteristics and its value (F4):—**

- (i) Value for residential occupancy:

(a) Value for self residential	(b) Value for Let out residential
2.00	2.50

- (ii) Value per sq.mtr. for non-residential Occupancy.

A	B	C	D	E
Hotel above built up area of 2000 sq.m., MNC Show Rooms and Restaurants	Hotel having built up area between 1000 to 2000 sq.m. and show room above 1000 sq. m.	Other Hotels, Bars, Restaurant, Banks, ATMs Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre.	Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House	Godowns, Dhaba, Stall and Other Types of Properties not covered Under (A to D)
12	10	8	7	3

**Use factor/Characteristic and its value (F5):-**

The value of Use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (c) ibid shall be as under:—

- (i). Residential = 1.50/-
- (ii). Non. Residential = 2.50/-



