

सी.जी.-डी.एल.-अ.-19082025-265485 CG-DL-E-19082025-265485

असाधारण

EXTRAORDINARY

भाग II — खण्ड 2

PART II — Section 2

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं॰ 16] नई दिल्ली, सोमवार, अगस्त 18, 2025/श्रावण 27, 1947 (शक)

No. 16] NEW DELHI, MONDAY, AUGUST 18, 2025/SHRAVANA 27, 1947 (Saka)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bills were introduced in Lok Sabha on 18th August, 2025:-

BILL No. 108 OF 2025

A Bill to amend certain enactments for decriminalising and rationalising offences to further enhance trust-based governance for ease of living and doing business.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the *Jan Vishwas* (Amendment of Provisions) Act, 2025.

Short title and commencement.

- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for amendments relating to different enactments mentioned in the Schedule.
- **2.** The enactments mentioned in column (4) of the Schedule are hereby amended to the extent and in the manner mentioned in column (5) thereof.

Amendment of certain enactments.

Revision of fines and penalties.

3. The fines and penalties provided under various provisions in the enactments mentioned in the Schedule shall be increased by ten per cent. of the minimum amount of fine or penalty, as the case may be, prescribed therefor, after the expiry of every three years from the date of commencement of this Act:

Provided that notwithstanding anything contained in this section, if any enactment mentioned in the Schedule provides the manner of revision of fines and penalties therein, only the said provision shall be applicable for increase of fines and penalties for provisions of such enactment.

Savings.

4. The amendment or repeal by this Act of any enactment shall not affect any other enactment in which the amended or repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of, or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, despite the fact that the same respectively may have been in any manner affirmed, or recognised or derived by, in or from any enactment hereby amended or repealed;

nor shall the amendment or repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

Power to remove difficulties.

5. (1) If any difficulty arises in giving effect to the provisions of different enactments mentioned in the Schedule as amended by this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of the enactments as amended by this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before each House of Parliament.

THE SCHEDULE

(See section 2)

Sl. No.	Year	No.	Short title	Amendments
(1)	(2)	(3)	(4)	(5)
1.	1934	2	The Reserve	(A) In section 58B,—
			Bank of India Act, 1934	(i) in the marginal heading, for the word "Penalties", the word "Offences" shall be substituted;
				(ii) sub-section (2) shall be omitted;
				(iii) sub-section (4AA) shall be omitted.
				(B) In section 58G,—
				(i) in the marginal heading, for the word "fine", the word "penalties" shall be substituted;
				(ii) after sub-section (1), the following sub-section shall be inserted, namely:—
				"(1A) If any non-banking financial company fails to,—
				(a) produce any book, account or other document; or
				(b) furnish any statement, information or particulars which, by or under this Act, order, regulation or direction, it is the duty of such company to produce or furnish; or
				(c) answer any question put to it while exercising powers under the provisions of this Act or of any order, regulation or direction,
				the Bank may impose on such non-banking financial company a penalty not exceeding one lakh rupees in respect of each offence, and if it persists in such failure or refusal, a further penalty not exceeding five thousand rupees for every day after the first, during which the default continues.";
				(iii) in sub-section (2), after the words, brackets and figure "under sub-section (1)," the words, brackets, figure and letter "or sub-section (1A)" shall be inserted.
2.	1940	23	The Drugs and Cosmetics Act, 1940	In section 33-I, in sub-section (2), for the words "with imprisonment for a term which may extend to six months and with fine which shall not be less than ten thousand rupees", the words "with fine which shall not be less than thirty thousand rupees" shall be substituted.
3.	1948	61	The Central	(A) In section 14, in sub-section (1),—
			Silk Board	(i) clause (b) shall be omitted;
			Act, 1948	(ii) in the long line, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both", the words "warned at the first instance, and in case of continuing or repeated offences, he shall be liable to a penalty of not less than

(1)	(2)	(3)	(4)	(5)
				twenty-five thousand rupees but may extend to one lakh rupees" shall be substituted.
				(<i>B</i>) After section 14A, the following section shall be inserted, namely:—
				"14B. Adjudication of penalties.—(1) For the purpose of adjudicating penalties under clauses (a) and (c) of sub-section (1) of section 14, the Central Government shall appoint an adjudicating officer for holding an inquiry and imposing penalties in such manner as may be prescribed.
				(2) Whosoever is aggrieved by an order of the adjudicating officer under sub-section (1), may prefer an appeal to the Appellate Authority who shall be appointed by the Central Government, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed.".
4.	1950	64	The Road	In section 46,—
			Transport Corporations Act, 1950	(i) for the words "punishable with fine", the words "liable to a penalty" shall be substituted;
				(<i>ii</i>) for the words "with a further fine", the words "with a further penalty" shall be substituted.
5.	1953	29	The Tea Act, 1953	(A) In section 37, for the words "punishable with fine which may extend to one thousand rupees", the words "warned at the first instance, and in case of subsequent contraventions, he shall be liable to a penalty which may extend to one lakh rupees" shall be substituted.
				(B) In section 42A, in sub-section (1),—
				(<i>i</i>) for the words, brackets and figures "sub-section (<i>I</i>) of section 41", the words, figures and brackets "section 37, sub-section (<i>I</i>) of section 41" shall be substituted;
				(ii) after the words "an adjudicating officer for", the words "issuing warning letter or" shall be inserted.
6.	1953	45	The Coir Industry Act, 1953	Sections 20 and 21 shall be omitted.
7.	1957	66	The Delhi	(A) In section 123D,—
			Municipal Corporation	(i) after clause (a), the following proviso shall be inserted, namely:—
			Act, 1957	"Provided that no such assessment for an assessment year shall be made after the lapse of seven years from the close of that assessment year;";
				(ii) for clauses (b) and (c), the following clause shall be substituted, namely:—
				"(b) revise any assessment where the

information

furnished in the return of

self-assessment is found to be incorrect or reopen any assessment where it has been detected that there

is wilful suppression of information; and";

- (iii) in clause (d), for brackets and letter "(d)", the brackets and letter "(c)" shall be substituted.
- (B) In section 153, in sub-section (1), for the proviso, the following provisos shall be substituted, namely:—

"Provided that such bill shall be presented in respect of a property tax due in respect of a property after carrying out physical survey or collection of relevant data in respect of that property if it is being assessed for the first time:

Provided further that no such bill shall be necessary in the case of—

- (a) a tax on vehicles and animals; and
- (b) a theatre-tax.".
- (C) Section 310 shall be omitted.
- (D) In section 330, sub-sections (1) and (2) shall be omitted.
 - (E) In section 337, sub-section (4) shall be omitted.
 - (*F*) In section 347D,—
 - (i) in sub-section (1), for the word "Administrator", the words "District Judge" shall be substituted;
 - (ii) for sub-section (3), the following sub-section shall be substituted, namely:—
 - "(3) An appeal against the order of the District Judge shall lie to the High Court of Delhi.".
 - (G) In section 355, sub-section (2) shall be omitted.
- (H) In section 361, sub-sections (I) and (3) shall be omitted.
- (I) In section 396, sub-sections (I) and (2) shall be omitted.
 - (J) Section 400 shall be omitted.
 - (K) Section 401 shall be omitted.
 - (L) Section 409 shall be omitted.
 - (M) Section 410 shall be omitted.
 - (N) Section 414 shall be omitted.
 - (O) In section 437,—
 - (i) in the marginal heading, the words "or molestation" shall be omitted;
 - (ii) the words "or molest" shall be omitted.
 - (P) In section 461, in sub-section (1),—
 - (i) in clause (a), for the words "in the Twelfth Schedule", the words and letter "in Part-A of the Twelfth Schedule" shall be substituted;
 - (ii) in clause (b),—
 - (A) in sub-clause (i), for the words "said Table", the words and letter "said Table in Part-A of the Twelfth Schedule" shall be substituted;

- (*B*) in sub-clause (*ii*), for the words "that Table", the words and letter "that Table in Part-A of the Twelfth Schedule" shall be substituted.
- (Q) After section 461, the following section shall be inserted, namely:—
 - "461A. Penalty for certain violations.—Whoever—
 - (a) contravenes any provision of any of the sections, sub-sections, clauses, provisos or other provisions of this Act mentioned in column (1) of the Table in Part-B of the Twelfth Schedule; or
 - (b) fails to comply with any order or direction lawfully given to him or any requisition lawfully made upon him under any of the said sections, sub-sections, clauses, provisos or other provisions, shall be punishable with a penalty specified in that behalf in column (3) of the said Table in Part-B of the Twelfth Schedule and daily penalty specified in column (4) for continuing contravention after adjudication for the first such contravention or failure:

Provided that before invoking the sub-sections (1) and (2) of section 323, section 353, section 354, sub-sections (1), (2) and (3) of section 357, sub-section (1) of section 370, section 375, sub-sections (1) and (2) of section 387, sub-sections (4) and (5) of section 399, sub-section (1) of section 406, sub-section (3) of section 418, section 420 and sub-section (5) of section 430, for the first contravention of the said sections, a warning notice shall be issued to the offender."

- (R) For section 465, the following section shall be substituted, namely:—
 - "465. General penalty.—Whoever, in any case in which a penalty or fine is not expressly provided by this Act, fails to comply with any notice, order, or as the case may be, requisition issued under any provision thereof, or otherwise contravenes any of the provisions of this Act, shall in the first instance be liable to a penalty of five hundred rupees, and in the case of continuing failure or contravention, shall also be liable to a penalty of fifty rupees for every day after the first contravention during which he has persisted in the failure or contravention:

Provided that the procedure for imposing the penalty shall be in such manner as provided under section 468A of this Act.".

- (S) In section 466A,—
- (i) in the opening portion, for the words, figures and brackets "The Code of Criminal Procedure, 1973 (2 of 1974)", the words, figures and brackets "The Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted;
 - (ii) in the long line (b),—
 - (a) after the words "cognizable offence", the words "notwithstanding anything contained in any law for the time being in force, the offences in clauses (a) and (b) above shall be cognizable only if a complaint is filed by an officer not below the rank of Deputy Commissioner as may be authorised as such by the Administrator" shall be inserted:
 - (b) in sub-clause (1), for the words and figures "section 42 of that Code", the words and figures "section 39 of that Sanhita" shall be substituted;
 - (c) in sub-clause (2), for the word "appointed", the word "authorised" shall be substituted.
- (*T*) After section 468, the following sections shall be inserted, namely:—
 - "468A. Adjudication of penalties.—(1) The Commissioner may authorise an officer not below the rank of Assistant Commissioner as an adjudicating officer for holding an inquiry and imposing penalties specified under Part-B of the Twelfth Schedule, in such manner as may be prescribed, after giving the parties a reasonable opportunity of being heard.
 - (2) The adjudicating officer may summon and enforce the attendance of noticee, or, as the case may be, any person acquainted with the facts and circumstances of the case, to give evidence or to produce any document, which in the opinion of the adjudicating officer may be useful for or relevant to the subject matter of the inquiry and if, on such inquiry, adjudicating officer is satisfied that the person concerned has contravened the provisions of this Act, may impose the penalty as specified under Part-B of the Twelfth Schedule.
 - 468B. Appeal.—(1) The Commissioner may authorise an officer not less than one rank above the adjudicating officer to act as an appellate authority.
 - (2) Whosoever aggrieved by an order of the adjudicating officer under section 468A may prefer an appeal to the appellate authority, within a period of thirty days from the date of receipt of the order.
 - (3) The appellate authority may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document.

- (4) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, either confirming or modifying or setting aside the order appealed against.
- (5) The appellate authority shall dispose of the appeal within six months from the date of filing of such appeal.
- (6) The amount of penalty imposed under this Act, if not paid, may be recovered as an arrear of tax.".
- (*U*) In section 474, in sub-section (*I*), after the words "Any police officer may", the words ", on a complaint made by an officer not below the rank of Deputy Commissioner as may be authorised as such by the Administrator," shall be inserted.
- (V) For section 475, the following section shall be substituted, namely:—
 - "475. Duties of police officers.—It shall be the duty of all police officers to assist all municipal officers and other municipal employees in the exercise of their lawful authority under this Act or any rule, regulation or bye-law made thereunder."
- (W) For section 482, the following section shall be substituted, namely:—
 - "482. Penalty for breaches of bye-laws.—(1) Any bye-law made under this Act may provide that a contravention thereof shall be liable to a—
 - (a) penalty which may extend to five hundred rupees; or
 - (b) penalty which may extend to five hundred rupees and in the case of a continuing contravention, with an additional penalty which may extend to fifty rupees for every day during which such contravention continues after adjudication for the first such contravention; or
 - (c) penalty which may extend to fifty rupees for every day during which the contravention continues, after the receipt of a notice from the Commissioner or any municipal officer duly authorised in that behalf, by the person contravening the bye-law requiring such person to discontinue such contravention:

Provided that the procedure for levying the penalty shall be in such manner as provided under section 468A.

- (2) Any such bye-law may also provide that a person contravening the same shall be required to remedy so far as lies in his power, the mischief, if any, caused by such contravention."
- (X) For the Twelfth Schedule, the following Schedule shall be substituted, namely:—

ine order to or indirect indir

(1) (2) (3) (4)

'THE TWELFTH SCHEDULE

PART-A

(See section 461)

PUNISHMENTS

Explanation.—The entries in column (2) of the Table below under the heading "Subject" are not intended as definitions of the offences prescribed in the provisions mentioned in column (1) of the Table or even as abstracts of those provisions, but are inserted merely as reference to the subject thereof.

TABLE

	0.11		D 11 0
Section, sub-section, clause or proviso	Subject	Fine (in Rupees)/ imprisonment	Daily fine (in Rupees)
(1)	(2)	(3)	(4)
Section 143.	Prohibition of advertisement without permission.	200	50
Section 313, sub-section (5).	Utilising, selling or otherwise dealing with any land or laying out a private street otherwise than in conformity with orders of the Standing Committee.	Rigorous imprisonment which may extend to three years.	
Section 317, sub-section (<i>I</i>).		Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
Section 317, sub-section (2).	Failure to comply with requisition to remove projections from streets.	200	
Section 320, sub-section (1).	Erection, etc., of structures of fixtures which cause obstruction in streets.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
Section 321.	Deposit, etc., of things in streets.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	

(1)	(2)	(3)	(4)		(5)		
				(1)	(2)	(3)	(4)
				Section 325, sub-section (1).	Streets not to be opened or broken up and building materials not to be deposited thereon without permission.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 332.	Erection of a building without the sanction of the Commissioner.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 333, sub-section (1).	Failure to give notice of intention to erect a building.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 334, sub-section (1).	Failure to give notice of intention to make additions, etc., to building.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 339.	Failure to comply with requisition to round off buildings at corners of streets.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 343.	Failure to demolish buildings erected without sanction or erection of buildings in contravention of order.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 344.	Erection of buildings in contravention of conditions of sanction, etc.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	

(1)	(2)	(3)	(4)		(5)		
				(1)	(2)	(3)	(4)
				Section 345.	Failure to carry out alterations.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 347.	Non-compliance with restrictions on user of buildings.	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5,000 or with both.	
				Section 365, sub-section (2).	Failure to comply with requisition for removal of congested buildings.	1,000	
				Section 366.	Failure to comply with requisition to improve buildings unfit for human habitation.	1,000	
				Section 368, sub-sections $(1), (2), (3)$ and (4) .	Failure to comply with order of demolition of buildings unfit for human habitation.	1,000	
				Section 397, sub-sections (1), (2) and (3).	Commission of nuisances.	50	
				Section 416.	Establishment of factory, etc., without permission.	5,000	500
				Section 417.	Certain things not to be kept and certain trades and operations not to be carried on without a licence.	1,000	100
				Section 419, sub-section (5).	Use of premises in contravention of declaration.	500	•••
				Section 421.	Keeping a lodging house, eating house, tea shop, etc., without licence or contrary to licence.	100	
				Section 422.	Keeping open theatre, circus or other place of public amusement without licence or contrary to terms of licence.	500	50

(1)	(2)	(3)	(4)	(5)					
				(1)	(2)	(3)	(4)		
					Failure of occupier of land or building to afford owner facilities for complying with provisions of the Act, etc., after eight days from issue of order by District Judge.	200	50		

PART-B

(See section 461A)

PENALTIES

Explanation.—The entries in column (2) of the Table below under the heading "Subject" are not intended as definitions of the offences prescribed in the provisions mentioned in column (1) of the Table or even as abstracts of those provisions, but are inserted merely as reference to the subject thereof.

TABLE

Section, sub-section, clause or proviso	Subject	Penalty (in Rupees)	Daily Penalty (in Rupees)
(1)	(2)	(3)	(4)
Section 128, sub-sections (1) and (2).	Failure to give notice of transfer or devolution of land or building.	50	
Section 128, sub-section (3).	Failure to produce instrument of transfer.	200	
Section 129.	Failure to give notice of erection of new building, etc.	100	
Section 130.	Failure to give notice of demolition or removal of building.	100	
Section 135, sub-section (2).	Wilful delay or obstruction of valuers.	100	
Section 172, sub-section (2).	Non-compliance with the requisition of attendance before the Commissioner.	200	
Section 175.	Failure to disclose liability.	100	
Section 305, sub-section (3).	Construction of building within the regular line of street without permission.	1,000	100

(1)	(2)	(3)	(4)		(5)		
-				(1)	(2)	(3)	(4)
				Section 307.	Failure to comply with requisition to set back buildings to regular line of street.	200	50
				Section 314, sub-section (1) , clauses (a) and (b) .	Failure to comply with requisition to show cause for alteration of street or for appearance before the Commissioner.	200	50
				Section 315, sub-section (1).	Failure to comply with requisition on owner of private street or owner of adjoining land or building to level, etc., such street.	100	50
				Section 318, sub-section (2).	Failure to comply with requisition to remove a <i>verandah</i> , balcony, etc., put up in accordance with section 317(<i>I</i>).	200	
				Section 319.	Failure to comply with requisition to have ground floor doors, etc., so altered as not to open outwards.	50	
				Section 323, sub-sections (1) and (2).	Tethering of animals and milking of cattle in public streets.	1,000	50
				Section 324, sub-section (4).	Unlawful removal of bar or shoring timber, etc., or removal or extinction of light.	100	
				Section 327, sub-section (2).	Name of street and number of house not to be destroyed or defaced, etc.	1,000	
				Section 328, sub-section (1).	Failure to comply with requisition to repair, protect or enclose a dangerous place.	200	50
				Section 340, sub-section (1).	Erection of buildings on new streets without leveling.	1,000	
				Section 340, sub-section (2).	Erection of buildings or execution of work within regular line of street or in contravention of any scheme or plan.	1,000	

(1)	(2)	(3)	(4)		(5)		
				(1)	(2)	(3)	(4)
				Section 342.	Use of inflammable materials without permission.	1,000	
				Section 346, sub-sections (1) and (2).	Non-compliance with provision as to completion certificates, occupation or use, etc., without permission.	1,000	100
				Section 348, sub-sections (<i>I</i>) and (<i>2</i>).	Failure to comply with requisition to remove structures which are in ruins or likely to fall.	500	50
				Section 349, sub-section (<i>I</i>).	Failure to comply with requisition to vacate buildings in dangerous condition, etc.	1,000	
				Section 353.	Failure to provide for collection, removal and deposit of refuse and provision of receptacles.	500	
				Section 354.	Failure to collect and remove filth and polluted matter.	500	
				Section 356.	Failure to comply with requisition for removal of rubbish, etc., from premises used as market, etc.	500	
				Section 357, sub-section (1).	Keeping rubbish and filth for more than twenty-four hours, etc.	100	25
				Section 357, sub-section (2).	ε	200	
				Section 357, sub-section (3).	Depositing rubbish or filth, etc., in street, etc.	200	
				Section 360, sub-section (1).	Latrines and urinals not to be constructed without permission or in contravention of terms prescribed.	200	
				Section 362.	Failure to provide latrines for premises used by large number of people and to keep them clean and in proper order.	500	100

(1) (2) (3) (4) (5) (1) (2) (4) (3) Section 363. 500 100 Failure comply to with requisition provide latrines market, cattle shed, cart stand, etc., and to keep them clean and in proper order. Section 364. Failure to comply 500 50 (a), with clauses requisition (b), (c) and enforce provision of (d). latrine or urinal accommodation, etc. 500 50 Section 369. Failure to comply requisition with the Commissioner to remove insanitary huts and sheds, etc. Section 370, Prohibition against 100 sub-section (1). washing by washerman. Section 371. Failure give 100 to information of dangerous disease. Section 373. Failure to comply 200 with requisition cleanse and disinfect buildings or articles. Section 374. Failure to comply 200 with requisition destroy infectious huts or sheds. Section 375. Washing of clothing, 50 bedding, etc., at any place not notified by the Commissioner. Section 377, Sending infected 50 sub-section (1). clothes to washerman or laundry. Section 377, Failure to furnish 50 sub-section (2). address of washerman or laundry to which clothes have been sent. Section 378, Use of Public 100 sub-sections conveyances by persons suffering (1), (2) and (3). from dangerous disease, etc. 100 Section 380. Failure to disinfect buildings before letting the same.

(1)	(2)	(3)	(4)		(5)		
				(1)	(2)	(3)	(4)
				Section 381.	Disposal of infected articles without disinfection.	100	
				Section 382.	Making or selling of food, etc., or washing of clothes by infected persons.	100	
				Section 383.	Sale of food or drink in contravention of restriction or prohibition of the Commissioner.	100	
				Section 384.	Removal or use of water from wells and tanks in contravention of prohibition of Commissioner.	100	
				Section 385.	Exposure of persons to risk of infection by the presence or conduct of a person suffering from a dangerous disease, etc.	200	
				Section 386.	Removal of infectious corpses in contravention of the provisions of the section.	200	
				Section 387, sub-sections (1) and (2).	Absence of sweepers, etc., from duty without notice.	500	
				Section 389.	Failure to supply information by persons in charge of burning or burial grounds.	200	
				Section 390.	Use of new burning or burial ground without permission.	200	
				Section 391, sub-section (1).	Failure to comply with requisition to close a burning or burial ground.	200	
				Section 391, sub-section (2).	Burning or burial of corpses in a burning or burial ground after it has been closed.	200	

1)	(2)	(3)	(4)		(5)		
				(1)	(2)	(3)	(4)
				Section 392.	Removal of corpses by other than prescribed routes.	100	
				Section 393, sub-section (1), clause (b).	Failure to give notice for removal of carcasses of dead animals.	100	
				Section 398.	Failure to comply with requisition for removal or abatement of nuisance.	500	100
				Section 399, sub-section (4).	Dogs not to be at large in a street without being secured by a chain lead.	1,000	
				Section 399, sub-section (5).	Ferocious dogs at large without being muzzled, etc.	1,000	
				Section 402.	Discharging fireworks, firearms, etc., likely to cause danger.	500	
				Section 403.	Failure to comply with requisition to render buildings, wells, etc., safe.	500	
				Section 404.	Failure to comply with requisition to enclose land used for improper purposes.	500	
				Section 406, sub-section (1).	Sale in municipal markets without permission.	200	
				Section 407, sub-sections (<i>I</i>) and (<i>2</i>).	Use of places as private markets without a licence and use of places other than a municipal slaughter house as slaughter houses.	500	100
				Section 407, sub-section (2), proviso (a).	Non-compliance with conditions imposed by Commissioner.	200	
				Section 411.	Carrying on business or trade near a market.	200	

(1)	(2)	(3)	(4)		(5)		
				(1)	(2)	(3)	(4)
				Section 415.	Carrying on butcher's, fish-monger's or poulterer's trade without licence, etc.	200	50
				Section 418, sub-section (3).	Keeping, abandonment or tethering of animals, etc.	200	
				Section 420.	Hawking articles for sale without a licence, etc.	200	
				Section 430, sub-section (5).	Failure to produce licence or written permission.	100	50
				Section 431.	Preventing the Commissioner or any person authorised in this behalf from exercising his powers of entry, etc.	500	
				Section 432.	Preventing the Commissioner or any person authorised in this behalf from exercising his power of entry upon any adjoining land.	500	
				Section 437.	Obstruction in execution of work.	500	
				Section 444, sub-section (4).	Failure to comply with requisition to state the name and address of owners of premises.	200	
				Section 495.	Obstruction of Mayor or any municipal authority, etc.	500	
				Section 496.	Removal of any mark set up for indicating level, etc.	200	
				Section 497.	Removal, etc., of notice exhibited by or under orders of the Corporation, Commissioner, etc.	100	
				Section 498.	Unlawful removal of earth, sand or other material or deposit of any matter or making of any encroachment from any land vested in the Corporation.	500	

-	(1)	(2)	(3)	(4)	(5)
-	8.	1961	52	The Apprentices	(A) For section 30, the following section shall be substituted, namely:—

Act, 1961

- "30. Offences and penalties for contravention of provisions of the Act or rules made thereunder.— (1)If any employer or any other person—
 - (a) contravenes the provisions of this Act and rules relating to the number of apprentices which he is required to engage; or
 - (b) required to furnish any information or return-
 - (i) refuses or neglects to furnish such information or return; or
 - (ii) furnishes or causes to be furnished any information or return which is false and which he either knows or believes to be false or does not believe to be true; or
 - (iii) refuses to answer or gives a false answer to any question necessary for obtaining any information required to be furnished by him; or
 - (c) refuses or wilfully neglects to afford the Central or the State Apprenticeship Adviser or such other person, not below the rank of an Assistant Apprenticeship Adviser, as may be authorised by the Central or the State Apprenticeship Adviser in writing in this behalf any reasonable facility for making any entry, inspection, examination or inquiry authorised by or under this Act; or
 - (d) requires an apprentice to work overtime without the approval of the Apprenticeship Adviser; or
 - (e) employs an apprentice on any work which is not connected with his training; or
 - (f) makes payment to an apprentice on the basis of piece-work; or
 - (g) requires an apprentice to take part in any output bonus or incentive scheme; or
 - (h) engages as an apprentice a person who is not qualified for being so engaged; or
 - (i) fails to carry out the terms and conditions of a contract of apprenticeship,

shall be liable for the first contravention with advisory and for every subsequent contravention with censure or warning or a penalty under the provisions of this Act, in the manner as may be prescribed, after giving a reasonable opportunity of being heard.

(2) The provisions of this section shall not apply to any establishment or industry which the Central Government may, by order exempt with effect from such date as may be mentioned therein.".

- (B) In section 31, for the words and figures "for which no punishment is provided in section 30, he shall be punishable with fine which shall not be less than one thousand rupees but may extend to three thousand rupees", the words and figures "or of any rules made thereunder for which no penalty is provided in section 30, he shall be liable for the first contravention with advisory and for every subsequent contravention with censure or warning or a penalty under the provisions of this Act, in the manner as may be prescribed, after giving a reasonable opportunity of being heard" shall be substituted.
- (C) After section 31, the following section shall be inserted, namely:—
 - "31A. Adjudication of penalties.—(1) The appropriate Government may, by an order published in the Official Gazette, appoint one or more Adjudicating Authorities, not below the rank of an Assistant Apprenticeship Adviser, as adjudicating officers for adjudging penalties under the provisions of this Act in such manner as may be prescribed.
 - (2) The appropriate Government shall while appointing adjudicating officers, specify their jurisdiction in the order under sub-section (1).
 - (3) The adjudicating officer may, by an order, issue an advisory or censure or warning or impose the penalty on any person or employer who contravenes the provisions of sections 30 and 31 of this Act.
 - (4) The appropriate Government may, by an order published in the Official Gazette, appoint one or more Appellate Authorities, not below the rank of Deputy Apprenticeship Adviser, under the provisions of this Act in such manner as may be prescribed.
 - (5) Any person aggrieved by an order made by the adjudicating officer under sub-section (3) may prefer an appeal to the appellate authority.
 - (6) Every appeal under sub-section (5) shall be filed within such time, in such form and in such manner, as may be prescribed.
 - (7) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as it may think fit, confirming, modifying or setting aside the order appealed against.
 - (8) Where the person or employer does not pay the penalty imposed by the adjudicating officer or the appellate authority, within such time as may be prescribed, the adjudicating officer or the appellate authority may proceed for such action in such manner as may be prescribed.

(1) (2) (3) (4)(5) (9) All sums realised by way of penalties under Consolidated Fund of India.".

9. 1963 41 The Textiles Committee Act, 1963

- section 30 and section 31 shall be credited to the
- (D) In section 37, sub-section (2) shall be omitted.
- (A) In section 17, in sub-section (2),—
- (i) in the long line, for the words "conviction, be punishable", the words "contravention, be" shall be substituted;
- (ii) for clauses (i) and (ii), the following clauses shall be substituted, namely:-
 - "(i) warned at the first instance;
 - (ii) liable to a penalty which may extend to twenty-five lakh rupees in case of continuing or repeated contravention.".
- (B) After section 17, the following section shall be inserted, namely:-
 - "17A. Adjudication of penalties.—(1) For the purpose of adjudicating penalties under clauses (i) and (ii) of sub-section (2) of section 17, the Central Government shall appoint an adjudicating officer for holding an enquiry and imposing penalties in such manner as may be prescribed.
 - (2) Whosoever is aggrieved by an order of the adjudicating officer under sub-section (1), may prefer an appeal to the Appellate Authority who shall be appointed by the Central Government, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed.".

(C) In section 18,—

- (i) in sub-section (1), after the words "punished accordingly", the words, brackets and figures "as per the provisions specified under clauses (i) and (ii) of sub-section (2) of section 17" shall be inserted;
- (ii) in sub-section (2), after the words "punished accordingly", the words, brackets and figures "as per the provisions specified under clauses (i) and (ii) of sub-section (2) of section 17" shall be inserted.
- (A) In section 10, for clause (a), the following clause shall be substituted, namely:—
 - "(a) shall be punishable with imprisonment for a term which may extend to three months or with a fine of not less than ten thousand rupees but may extend up to twenty-five thousand rupees per loom by which the said article or class of articles is produced, or with both and in the case of a continuing or repeated contravention, with an additional fine of one thousand rupees per loom per day which may extend up to five thousand rupees per loom per day during which period such contravention continues or repeated after conviction for the first such contravention;".

10. 1985 22 The Handlooms (Reservation of for

Articles Production) Act, 1985

- 11. 1986 2 The
 Agricultural and
 Processed
 Food
 Products
 Export
 Development
 Authority
 Act, 1985
- (B) In section 11, for the words "punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both", the words "punishable with fine of not less than ten thousand rupees but may extend to twenty-five thousand rupees" shall be substituted.
- (A) In section 19, in sub-section (3), for the words "punishable with imprisonment for a term which may extend to one year, or with fine, or with both", the words "liable to a penalty of not less than ten thousand rupees or not exceeding twice the value of goods, whichever is higher, in respect of which such order has been made" shall be substituted.
- (B) For section 22, the following section shall be substituted, namely:—
 - "22. Penalty for making false reports.—(1) Any person who, being required by or under this Act to furnish any return,—
 - (i) fails to furnish such return shall be warned for the first contravention and for every subsequent contravention, within a period of three years, be liable for a penalty of not less than ten thousand rupees;
 - (ii) furnishes a return containing any particular which is false and which he knows to be false or does not believe to be true shall be warned or be liable for a penalty of not less than ten thousand rupees, or with both."
 - (C) Section 23 shall be omitted.
- (D) In section 24, for the portion beginning with the words and figures "sections 19, 22 and 23, shall be punishable with" and ending with the words "for the first such contravention", the words and figures "sections 19 and 22 shall be warned for the first contravention and for every subsequent contravention, within a period of three years, be liable for a penalty of not less than ten thousand rupees, or not exceeding an amount equivalent to the value of goods, whichever is higher, in respect of which such contravention has been made, and in case of a continuing contravention as aforesaid, a penalty of not less than fifty thousand rupees, or not exceeding an amount equivalent to twice the value of goods, whichever is higher, in respect of which contravention has been made" shall be substituted.
- (E) After section 25, the following section shall be inserted, namely:—
 - "25A. Adjudication of penalties.—(1) For the purposes of adjudging penalties under this Act, the Chairman shall appoint the Secretary to the Authority or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in such manner as may be prescribed, after giving the person concerned a reasonable opportunity of being heard.

- (2) Whoever is aggrieved by an order of the adjudicating officer may prefer an appeal to the Chairman, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed.
- (3) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Chairman that he had sufficient cause for not preferring the appeal within that period.
- (4) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.
- (5) The appellate authority referred to in sub-section (2) shall dispose of the appeal within a period of sixty days from the date of its filing.
- (6) The amount of penalty imposed under sub-section (1), if not paid, shall be recovered as an arrears of land revenue."
- (F) Section 26 shall be omitted.
- (G) After section 26, the following section shall be inserted, namely:—

"26A. Officers and employees of Authority to be public servants.—All officers and other employees of the Authority, when acting or purporting to act in pursuance of any of the provisions of this Act, shall be deemed to be public servants within the meaning of clause (28) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)."

- 12. 1988 59 The Motor Vehicles Act, 1988
- (A) In section 8, sub-section (8) shall be omitted.
- (B) In section 9, sub-section (9) shall be omitted.
- (C) In section 12, sub-section (4) shall be omitted.
- (D) In section 14, in sub-section (2), after clause (iv), the following proviso shall be inserted, namely:—

"Provided that every driving licence shall, notwithstanding its expiry under this sub-section, continue to be effective for a period of thirty days from the date of such expiry."

- (*E*) In section 15,—
- (i) in sub-section (1), for the word "expiry", the word "renewal" shall be substituted;
- (*ii*) for the first proviso the following proviso shall be substituted, namely:—

"Provided that in any case where the application for the renewal of a licence is made within a period of one year prior to date of its expiry, the driving licence shall be renewed with effect from the date of its expiry:".

(F) In section 20, in sub-section (2),—

- (i) the words, brackets, letter and figures "clause (c) of sub-section (1) of section 132," shall be omitted;
- (ii) the words, brackets, letter and figures "clause (c) of sub-section (1) of section 132 or" shall be omitted.
- (G) In section 40, for the words "whose jurisdiction", the word "which" shall be substituted.
- (H) In section 55, in sub-section (1), for the words "fourteen days", the words "thirty days" shall be substituted.
- (I) In section 65, in sub-section (2), in clause (k), the words, brackets and figures "sub-section (13) of section 41 or" shall be omitted.
 - (*J*) In section 75,—
 - (i) in the marginal heading, after the words "motor cabs", the words "and motor cycles" shall be inserted;
 - (ii) in sub-section (2), in clause (g), after the words "motor cabs", the words "and motor cycles" shall be inserted.
- (*K*) In section 84, in clause (*f*), for the words and letters "Chapters X, XI and XII", the words and letters "Chapters XI and XII" shall be substituted.
- (L) In section 96, in sub-section (2), clause (xii) shall be omitted.
- (M) In section 157, in sub-section (2), for the words "fourteen days", the words "thirty days" shall be substituted.
- (N) In section 163, after sub-section (2), the following sub-section shall be inserted, namely:—
 - "(3) Notwithstanding anything contained in sub-section (1), ex gratia payments awarded or received in respect of the death of, or grievous hurt, to any person, shall not be liable to be refunded to the Motor Vehicles Accident Fund constituted under section 164B.".
- (*O*) In section 164, after sub-section (*3*), the following sub-section shall be inserted, namely:—
 - "(4) Notwithstanding anything contained in sub-section (3), ex gratia payments received in respect of death or grievous hurt due to an accident arising out of the use of motor vehicle, shall not be liable to be reduced from the amount of compensation payable under this section."
- (P) In section 166, after sub-section (3), the following proviso shall be inserted, namely:—

"Provided that the Claims Tribunal may entertain an application for compensation after the expiry of the said period of six months from the date of occurrence of the accident, but within a further period not exceeding twelve months, if it is satisfied that the applicant was prevented by sufficient cause from making an application within such period."

- (Q) In section 167, the words and letter "without prejudice to the provisions of Chapter X" shall be omitted.
- (*R*) In section 168, after sub-section (3), the following sub-section and proviso shall be inserted, namely:—
 - "(4) The application for compensation made under section 166 shall be dealt with by the Claims Tribunal as expeditiously as possible and endeavour shall be made by it to dispose of the application within a period of twelve months from the date of receipt of the application:

Provided that where any such application could not be disposed of within the said period of twelve months, the Claims Tribunal shall record its reasons in writing for not disposing of the application within that period.".

- (S) For sections 177 and 177A, the following sections shall be substituted, namely:—
 - "177. General provision for punishment of offences.—Whoever contravenes any provision of this Act or of any rule, regulation or notification made thereunder shall, if no fine or penalty is provided for the offence, for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with penalty which shall not be less than five hundred rupees, but may extend to one thousand and five hundred rupees.
 - 177A. Penalty for contravention of regulations under section 118.—Whoever contravenes the regulations made under section 118 shall, for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with penalty which shall not be less than five hundred rupees, but may extend to one thousand rupees."
- (*T*) In section 178, for the words "punishable with fine" wherever they occur, the words "liable for a penalty" shall be substituted.
 - (*U*) In section 179,—
 - (i) in sub-section (1), for the words "punishable with fine", the words "liable for a penalty" shall be substituted;
 - (ii) in sub-section (2), after the words "no other penalty", the words "or fine" shall be inserted.

- (V) In section 182B,—
- (i) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted;
- (ii) for the words "punishable with fine", the words "liable for a penalty" shall be substituted.

(W) In section 186,—

- (i) for the words "punishable for the first offence with fine", the words "liable for the first contravention with penalty" shall be substituted;
- (ii) for the words "subsequent offence with fine", the words "subsequent contravention with penalty" shall be substituted.

(X) In section 190,—

- (i) in sub-section (1), for the words "punishable with fine", the words "liable for a penalty" shall be substituted;
- (ii) for sub-section (2), the following sub-section shall be substituted, namely:—
 - "(2) Any person who drives or causes or allows to be driven, in any public place a motor vehicle, which violates the standards prescribed,—
 - (i) in relation to road safety or control of air-pollution, shall be liable for the first contravention with penalty which may extend to ten thousand rupees and he shall be disqualified for holding licence for a period of three months and for any second or subsequent offence with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees or with both; or
 - (ii) in relation to noise pollution, shall for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with penalty which may extend to ten thousand rupees."
- (Y) In section 192, in sub-section (I), for the words "punishable for the first offence with a fine which may extend", the words "liable for the first offence with a penalty which may extend" shall be substituted.

(*Z*) In section 192B,—

(i) in sub-section (1), for the words "punishable with fine", the words "liable for a penalty" shall be substituted;

- (*ii*) in sub-section (2), for the words "punishable with fine", the words "liable for a penalty" shall be substituted.
- (ZA) In section 193,—
- (i) in sub-section (1), for the words "for the first offence with fine", the words "for the first offence with penalty" shall be substituted;
- (ii) in sub-sections (2) and (3), for the words "punishable with fine", at both the places where they occur, the words "liable for a penalty" shall be substituted.
- (*ZB*) In section 194,—
- (i) for the words "punishable with a fine" wherever they occur, the words "liable for a penalty" shall be substituted;
- (ii) in sub-section (1), for the words "additional amount", the words "additional penalty" shall be substituted.
- (ZC) In section 194A, for the words "punishable with a fine", the words "liable for a penalty" shall be substituted.
- (*ZD*) In section 194B, for the words "punishable with a fine", at both the places where they occur, the words "liable for a penalty" shall be substituted.
- (ZE) In section 194C, for the words "punishable with a fine", the words "liable for a penalty" shall be substituted.
- (*ZF*) In section 194D, for the words "punishable with a fine", the words "liable for a penalty" shall be substituted.
- (ZG) In section 194E, for the words "with imprisonment for a term which may extend to six months, or with a fine of ten thousand rupees or with both", the words "with a penalty of ten thousand rupees and for any second or subsequent offence with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees or with both" shall be substituted.
- (ZH) For section 194F, the following section shall be substituted, namely:—
 - "194F. Use of horns and silence zones.— Whoever—
 - (a) while driving a motor vehicle—
 - (i) sounds the horn needlessly or continuously or more than necessary to ensure safety; or
 - (ii) sounds the horn in an area with a traffic sign prohibiting the use of a horn; or

(b) drives a motor vehicle which makes use of a cut-out by which exhaust gases are released other than through the silencer,

shall for the first contravention be issued a warning recorded in such manner as may be prescribed by the Central Government, and for any second or subsequent contravention with a penalty which shall not be less than one thousand rupees, but may extend to two thousand rupees."

(*Z-I*) In section 199B,—

- (i) in the marginal heading, after the words "Revision of fines", the words "and penalties" shall be inserted;
- (*ii*) for the words "The fines", the words "The fines and penalties" shall be substituted.
- (ZJ) In section 200, in sub-section (1), for the portion beginning with the words and figures "punishable under section 177" and ending with the word and figures "section 201", the following shall be substituted, namely:—

"punishable under sub-section (2) of section 179, section 180, section 181, section 182, sub-section (1) or sub-section (3) or sub-section (4) of section 182A, sub-section (1) of section 183, clause (c) of the Explanation to section 184, section 189, sub-section (2) of section 190, section 192, section 192A, sub-section (3) of section 192B, section 194E, section 196, section 198 and section 201".

- (ZK) In section 210C, after clause (b), the following clause shall be inserted, namely:—
 - "(ba) manner in which warning for contraventions shall be recorded under this Chapter;".
- (ZL) In section 212, in sub-section (4), for the words, brackets and figures "sub-section (1) of section 163", the words, brackets and figures "sub-section (3) of section 161" shall be substituted.
- 13. 1994 44 The New Delhi Municipal Council Act, 1994
- (A) In section 2,—
- (i) after clause (1), the following clause shall be inserted, namely:—
 - '(1A) "annual value" means the annual value of any vacant land or covered space of any building determined under section 64F;';
- (*ii*) after clause (25), the following clause shall be inserted, namely:—
 - '(25A) "Municipal Valuation Committee" means the Municipal Valuation Committee constituted under section 64A;';

- (*iii*) after clause (39), the following clause shall be inserted, namely:—
 - '(39A) "public utilities" include water-supply, electric supply and lighting, sewerage and drainage, solid waste management, energy and telecommunication services, gas distribution system and public transport system, whether managed by Government or otherwise;';
- (iv) after clause (54), the following clause shall be inserted, namely:—
 - '(54A) "vacant land" means the land within a premises excluding the occupied by the plinth of any building erected thereon;'.
- (B) For section 61, the following section shall be substituted, namely:—
 - "61. Components of property tax.—Save as otherwise provided in this Act, the property tax shall be levied on lands and buildings in New Delhi and shall consist of the following, namely:—
 - (a) a building tax; and
 - (b) a vacant land tax.".
- (C) After section 61, the following sections shall be inserted, namely:—
 - '61A. Building tax.—For any building, the building tax shall be equal to the rate of building tax as may be specified by the Council under section 61D multiplied by the annual value of the covered space of building determined under sub-section (1) of section 64F or section 64G.
 - 61B. Rebate for certain categories.—In the case of any self-occupied residential building, singly owned by such persons as may be specified by the bye-laws, the Council may specify a rebate on the building tax not exceeding thirty per cent. of the tax due on the covered space of such building up to one hundred square metres of the covered space:

Provided that such rebate shall not be available for more than one residential building within the jurisdiction of the New Delhi.

61C. Vacant land tax.—The vacant land tax in respect of any premises shall be equal to the rate of vacant land tax as may be specified by the Council under section 61E multiplied by the annual value of the vacant land determined under sub-section (3) of section 64F:

Provided that where there is any construction on the land and the area of plinth of such building is in excess of such percentage of the area of the plot as may be provided in the bye-laws, no vacant land tax shall be levied.

61D. Rate of building tax.—Save as otherwise provided in this Act, the base rate of property tax on buildings in New Delhi shall be between a minimum of ten per cent. and a maximum of thirty per cent. of the annual values of such buildings as may be specified by the Council from time to time:

Provided that the Council may, at any time, specify fixed rates between the minimum and the maximum rates of tax as aforesaid for different areas or for different groups of buildings in such areas:

Provided further that the Council may also introduce graduated rates of tax within the minimum and the maximum rates of tax as aforesaid on the basis of straight line system or any other system as may be specified by the Council.

Explanation.—For the purpose of this section and section 61E, "Straight line system" means the system in which the rate of tax is equivalent to the annual value of a property (X) divided by the minimum annual value (X1) and Y being added to the quotient so arrived, Y being the difference between the maximum rate of tax and the quotient of maximum (X2) and minimum (X1) annual values.

61E. Rate of vacant land tax.—Save as otherwise provided in this Act, the rate of tax on vacant lands in New Delhi shall be between a minimum of ten per cent. and a maximum of thirty per cent. of the annual value of such lands as may be specified by the Council from time to time:

Provided that the Council may, at any time, specify fixed rates between the minimum and the maximum rates of tax as aforesaid for different areas or for different groups of vacant lands in such area:

Provided further that the Council may also introduce graduated rates of tax within the minimum and the maximum rates of tax as aforesaid on the basis of straight line system or any other system as may be specified by the Council.'.

(D) In section 62, in sub-section (1), in clause (a), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'Explanation.—"charitable purpose" includes medical relief to, or education of, the poor, free of charge;'.

- (E) For section 63, the following section shall be substituted, namely:—
 - "63. Unit of assessment.—(1) Every building and every vacant land shall be assessed as a single unit:

Provided that where portions of any building or vacant land are separately owned so as to be entirely independent and capable of separate enjoyment, notwithstanding the fact that the access to such separate portions is made through a common passage or a common stair case, as the case may be, such separately owned portions may be assessed separately.

(2) All buildings, to the extent they are contiguous or are within the same cartilage or are on the same foundation and are owned by the same owner or co-owners as an undivided property, shall be treated as one unit for the purpose of assessment under this Act:

Provided that if any such building is sub-divided into separate shares which are not entirely independent and capable of separate enjoyment, the Chairperson may, on application from the owners or the co-owners, apportion the valuation and assessment of such building among the co-owners according to the value of their respective shares, treating the entire building as a single unit.

- (3) Each residential unit with its percentage of the undivided interest in the common areas and facilities, constructed or purchased and owned by, or under the control of, any housing co-operative society registered under any law regulating the co-operative housing for the time being in force, shall be assessed separately.
- (4) Each apartment and its percentage of the undivided interest in the common areas and facilities in a building within the meaning of any law regulating apartment ownership for the time being in force, shall be assessed separately.
- (5) If the ownership of any vacant land or building or any portion thereof is sub-divided into separate shares, or if more than one adjoining vacant land or building or portion thereof comes under one ownership by amalgamation, the Chairperson may, on an application from the owner or the co-owners, as the case may be, separate, or amalgamate, as the case may be, such vacant land or building or portion thereof so as to ensure conformity with the provisions of this section.

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(1) (2) (3) (4) (5)

- (6) Notwithstanding any assessment made in respect of any vacant lands or buildings before the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, the Chairperson may, on his own or otherwise, amalgamate, or separate, or continue to assess, such vacant lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.
- (7) The Chairperson shall, upon an application made in this behalf by an owner, lessee, sub-lessee, or occupier of any vacant land or building and upon payment of such fee as may be provided in the bye-laws, furnish to such owner, lessee, sub-lessee, or occupier, as the case may be, information regarding the apportionment of the property tax on such vacant land or building among the several occupiers of such vacant land or building for the current period of assessment or for any preceding period of assessment:

Provided that nothing in this sub-section shall prevent the Council from recovering the arrear dues on account of property tax from any such person, jointly or severally.".

- (*F*) After section 64, the following sections shall be inserted, namely:—
 - '64A. Constitution of Municipal Valuation Committee.—(1) The Chairperson shall as soon as may be after the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, and thereafter at the expiration of every third year, constitute a Municipal Committee by a public notice issued in such form and manner as may be specified by bye-laws.
 - (2) The Municipal Valuation Committee shall consist of—
 - (a) the Chairperson;
 - (b) Principal Secretary or Secretary Finance, the Government of National Capital Territory of Delhi; and
 - (c) such other expert members, being not less than two and not more than four, as the Chairperson may determine.
 - (3) The qualifications and experience requisite for their appointment, the manner of selection, and other terms and conditions of service including salaries and allowances, tenure of office shall be such as may be determined by the Council.

- (4) The salaries and allowances of the members of the Municipal Valuation Committee shall be paid from the Municipal Fund.
- (5) The functions of the Municipal Valuation Committee shall be—
 - (a) to make recommendations to the Council on matters relating to classification of vacant lands and buildings in any area of New Delhi into areas and groups of lands and buildings and fixation of base value per unit area of vacant land or per unit area of covered space of building and factors for increase or decrease, or for no increase or decrease, thereof:
 - (b) to consider objections under section 64D, and to make recommendation thereon; and
 - (c) to perform such other functions as the Council may require.
- 64B. Classification of vacant lands and buildings into areas and groups and specification of base unit area values therefor.—(1) The Municipal Valuation Committee shall recommend the classification of the vacant lands and buildings in any area of New Delhi into areas and groups of lands and buildings after taking into account all or any of the following parameters, namely:—
 - (a) settlement pattern such as plotted housing, group housing, colony with flats only, urban village, unauthorised colony, resettlement colony, rural village and non-residential areas;
 - (b) availability of civic and social infrastructure;
 - (c) access to roads;
 - (d) access to district centres, local shopping centres, convenience shopping centres, and other markets;
 - (e) land prices as may, from time to time, be notified by the Government or the Delhi Development Authority;
 - (f) use-wise category of any building including residential building, business building, mercantile building, building for recreation and sports purposes, industrial building, hazardous building and public purpose building including educational, medical and such other institutional building and farmhouse, as may be specified by the Council;
 - (g) in the case of buildings used for business, mercantile, recreation and sports, industrial, hazardous, storage or farmhouse purposes, the location of such buildings adjacent to such categories of streets, as may, subject to the provisions of sub-section (2), be specified by the Council;

- (h) the types of buildings which may be classified as *pucca*, semi-*pucca* or *katcha*, as may be specified by the Council;
- (i) the age-wise grouping of buildings as may be specified by the Council; and
- (*j*) such other parameters as may be considered relevant by the Municipal Valuation Committee.
- (2) The Municipal Valuation Committee shall recommend, group-wise,—
 - (a) the base unit area value of any owner-occupied vacant land, or any wholly owner-occupied building of *pucca* structure, constructed in the year 2025 or thereafter, and put to exclusive residential use; and
 - (b) the factor for increasing or decreasing, or for not increasing or decreasing, the base unit area values specified in clause (a), separately in respect of any or each of the parameters of type of area, use, age, type of structure and occupancy status of the vacant land or building, as the case may be, subject to a lower limit of zero point five and an upper limit of ten point zero.
- 64C. Notification of classification of vacant lands and buildings into areas and groups and specification of base unit area values thereof and factors for increase or decrease.—(1) The Council shall, having regard to the recommendations of the Municipal Valuation Committee, declare its intention to classify vacant lands and buildings in New Delhi area into such areas and groups of lands and buildings as the Council may, by public notice, specify, and shall also specify in such public notice the base value it proposes to specify per unit area of vacant land and per unit area of covered space of building within each such group and also the factors for increasing or decreasing, or for not increasing or decreasing, the base unit area values of vacant lands and buildings referred to in clause (b) of sub-section (2) of section 64B.
- (2) The Council shall, on receipt of any representation from any group in any area affected by such classification of lands or buildings into any group or specification of the base unit area values of vacant lands or covered space of buildings within such groups, and the factors for increasing or decreasing, or for not increasing or decreasing, such unit area values of vacant lands or covered space of buildings, refer such representation to the Municipal Valuation Committee for reconsideration, and the decision of the Municipal Valuation Committee thereon shall, subject to the provisions of section 64K, be binding on the Council.

64D. Objection to the classification of vacant lands and buildings into areas and groups and fixation of base unit area values and factors for increasing or decreasing such base unit area values.—(1) If any owner or occupier of any vacant land or building in any area in respect of which a public notice has been issued under section 64C has any objection to the manner of classification of any group or groups, or the base value per unit area of vacant land or the base value per unit area of covered space of building in any group, or the factors as specified in clause (b) of sub-section (2) of section 64B, he may submit to such officer of the Council as may be authorised by the Council in this behalf his objection in such form, and containing such particulars, as may be prescribed, within a period of thirty days from the date of publication of such public notice, and such objection shall be considered by the Municipal Valuation Committee, after giving the person submitting the objection an opportunity of being heard.

- (2) The procedure for hearing and disposal of objections shall be such, as may be prescribed.
- (3) On the expiry of a period of thirty days from the date of publication of the public notice under section 64C and after considering the recommendation of the Municipal Valuation Committee on the objections, if any, in accordance with the provisions of this section the Council shall, by public notice, specify group-wise the base unit area value of vacant land and the base unit area value of covered space of building and the factors referred to in clause (b) of sub-section (2) of section 64B:

Provided that the Council shall not alter the unit area values recommended by the Municipal Valuation Committee without the approval of the Government.

- 64E. Final base unit area values of vacant land and of covered space of building.—(1) Subject to the provisions of section 115, the base unit area value of vacant land and the base unit area value of covered space of building in any group, as may be specified under sub-section (3) of section 64D, shall be final.
- (2) The Council shall publish the final base unit area value of vacant land and the final base unit area value of covered space of building as aforesaid and the factors used for increasing or decreasing, or for not increasing or decreasing, the final base unit area values as aforesaid and shall make them available for inspection by any person free of charge and copies thereof also made available to any person on payment of cost as may be specified by the bye-laws.
- 64F. Determination of annual value of covered space of building and of vacant land.—(1) The annual value of any covered space of building in any area shall

be the amount arrived at by multiplying the total area of such covered space of building by the final base unit area value of such covered space and the relevant factors as referred to in clause (b) of sub-section (2) of section 64B.

Explanation.—For the purposes of this Act "covered space", in relation to a building, shall mean the total floor area in all the floor thereof, including the thickness of walls, and shall include the spaces of covered verandah and courtyard, gangway, garage, common service area, stilt parking area, staircase, and balcony including any area projected beyond the plot boundary and such other space, as may be prescribed.

- (2) The Council may require the total area of the covered space of building as aforesaid to be certified by an architect registered under the Architects Act, 1972 (20 of 1972), or any licensed architect, subject to such conditions as may be specified by the Council by a resolution in this behalf.
- (3) The annual value of any vacant land in any area shall be the amount arrived at by multiplying the total area of such vacant land by the final base unit area value of such land and the relevant factors as referred to in clause (b) of sub-section (2) of section 64B.
- (4) If, in the case of any vacant land or covered space of building, any portion thereof is subject to different final base unit area values or is not self-occupied, the annual value of each such portion shall be computed separately, and the sum of such annual values shall be the annual value for such vacant land or covered space of building, as the case may be.
- 64G. Determination of annual value of building where land is exempted from property tax.—Where any vacant land is exempted from property tax under any law for the time being in force, the annual value of any building erected on such land, which is in existence for more than one year and is not entitled to any exemption from such tax under this Act or any other law for the time being in force, shall be determined in accordance with the provisions of this Act.
- 64H. Transitory provisions.—(1) Notwithstanding anything contained in this Act, as amended by the Jan Vishwas (Amendment of Provisions) Act, 2025, a tax on vacant land or covered space of building or both, levied under this Act immediately before the commencement of the Jan Vishwas (Amendment of Provisions) Act, 2025, shall, on the commencement of the Jan Vishwas (Amendment of Provisions) Act, 2025, be deemed to be the tax on such vacant land or covered space of building or both, levied under this Act as amended by the Jan Vishwas (Amendment of Provisions) Act, 2025, and shall continue to be in force

until such tax is revised in accordance with the provisions of this Act, as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2025.

- (2) Notwithstanding anything contained in sub-section (1), where assessment has not been finalised in respect of a vacant land or covered space of a building or both, on the date of the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, the assessee may have such land or building or both, as the case may be, assessed on the basis of the annual value.
- (3) Notwithstanding anything contained in this Act or any other law for the time being in force, or in any judgment, any assessee, from whom tax dues are pending at the time of the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025 may seek assessment on the basis of annual value for the period to which the due pertain to:

Provided that the benefit of any such scheme shall only be applicable to those assessees who apply to be so assessed within a period of six months of the declaration of final classification of areas and base unit area values of the property and the assessee unconditionally withdraws the litigation, if any, without any further recourse:

Provided further that the assessee shall have to pay the dues as assessed under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2025, within a period of one year of the demand notice being served on him.

64-I. Validity of base unit area values of vacant land and covered space of building.—The base unit area value of vacant land and the base unit area value of covered space of building in respect of a specified group in an area shall remain in force for a period of three years:

Provided that till the revision of such base unit area values is completed, the existing base unit area values shall continue to be in force.

64J. Indexation of unit area value.—If, for any reason, the base unit area value of any vacant land, or the base unit area value of any covered space of building, in any group in any area has not been revised on the completion of a period of three years from the date on which such base unit area values were last determined, it shall be lawful for the Chairperson to increase or decrease the base unit area values according to the changes in the consumer price index of urban non-manual workers or such other suitable index as the Council may determine till such revision is made by the Municipal Valuation Committee, and to realise the amount of property tax for such covered space of building or vacant land on the basis of the revised base unit area values.

64K. Hardship and Anomaly Committee.—(1) The Council shall, on the commencement of the Jan Vishwas (Amendment of Provisions) Act, 2025, appoint, for such period, not exceeding one year, as the Council may think fit, a Hardship and Anomaly Committee with a view to considering the cases of hardships or anomalies, if any, in respect of property tax imposed under the provisions of this Act as amended by the Jan Vishwas (Amendment of Provisions) Act, 2025.

- (2) The constitution of the Hardship and Anomaly Committee shall be such as may be specified by the bye-laws.
- (3) The Hardship and Anomaly Committee shall make recommendations to the Council on the petitions received from any group of affected persons regarding any hardship or anomaly arising out of the property tax imposed, and the decision of the Council on such recommendation shall be final.
- (4) The procedure for the functioning of the Hardship and Anomaly Committee shall be such, as may be specified by the Council.'.

(G) In section 65,—

(i) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the Council may levy and collect service charges from properties of the Union of India at the rate of seventy-five per cent. of property tax leviable, for rendering municipal services.";

- (ii) after sub-section (2), the following sub-section shall be inserted, namely:—
 - "(3) Property owned by a Government company incorporated under the Companies Act, 2013 (18 of 2013), or a society formed under the Societies Registration Act, 1860 (21 of 1860), functioning under the administrative control of the Central Government or any State Government, or any Union territory or a statutory or autonomous corporation constituted by an Act of Parliament or by an Act of any State Legislature, which has a corporate personality of its own, shall not be deemed to be the property of the Union."
- (H) For section 66, the following section shall be substituted, namely:—
 - '66. Incidence of property taxes.—(1) The property tax on any land or building shall be primarily leviable upon the owner thereof.

(2) The liability of the several owners of any land or building constituting a single unit of assessment, which is, or purports to be, severally owned in parts including flats or rooms, for payment of property tax or any instalment thereof, payable during the period of such ownership, shall be joint and several:

Provided that the Chairperson may apportion the amount of property tax on such land or building among several co-owners:

Provided further that in any case where the Chairperson is, for reasons to be recorded in writing, satisfied that the owner is not traceable, the occupier of such land or building for the time being shall be liable for payment of the property tax and shall also be entitled to the rebate, if admissible.

(3) In the case of any land or building which is not self-occupied and where the owner is constrained by any law, order of the Government or order of a court from recovering the tax due, such tax shall be recovered from the occupier or occupiers, as the case may be:

Provided that the owner shall continue to pay such amount of tax as he was liable to pay before the date of coming into force of the *Jan Vishwas* (Amendment of Provisions) Act, 2025 and only the balance amount, if any, shall be recovered from the occupier.

- (4) The property tax on any land or building, which is the property of the Council and the possession of which has been delivered under any agreement or licensing arrangement, shall be leviable upon the transferee or the licensee, as the case may be.
- (5) If any land has been let to a tenant or lessee for a term exceeding one year and such tenant has built upon such land, the property tax assessed in respect of such land and the building erected thereon shall be payable by such tenant or lessee, whether the land and the building are in the occupation of such tenant or lessee or a sub-tenant or sub-lessee of such tenant or lessee, as the case may be.

Explanation.—For the purposes of this section, "tenant" shall include any person deriving title to the land or the building erected upon such land, from the tenant, whether by operation of law or by transfer *inter vivos*.'

- (I) Section 67 shall be omitted.
- (*J*) In section 69, in the *Explanation*, after the words "property tax and the penalty", the words "and any other sum recoverable as arrears of property tax" shall be inserted.

- (*K*) After section 69, the following sections shall be inserted, namely:—
 - "69A. Submission of returns.—(1) The Chairperson shall, with a view to determining the annual values of vacant land and covered space of building in any area and the person primarily liable for the payment of property tax, by public notice, or by notice, in writing, require the owner and the occupier of such vacant land or covered space of building or any portion thereof, including such owner or the person computing the tax due under the provisions of section 69B, to furnish a return in such form, as may be specified by the bye-laws and within such time, not being less than thirty days from the date of publication of such notice, as may be specified therein, containing the following particulars, namely:—
 - (a) the name of the owner and the occupier;
 - (b) the number of the area, the name of the area, and the number and the sub-number of the premises of such vacant land or covered space of building, as the case may be;
 - (c) whether the building is pucca, semi-pucca or katcha;
 - (d) year of completion of construction of the building, or year or years of part construction thereof, as the case may be;
 - (e) the use with reference to the provisions of clause (f) of sub-section (1) of section 64B to which such vacant land or covered space of building is put or intended to be put;
 - (f) the area of the vacant land and the covered space of the building with break-up of the area under various uses;
 - (g) whether wholly owner-occupied or wholly tenanted, or partly owner-occupied and partly tenanted, and the areas thereof; and
 - (h) such other particulars as may be specified by the bye-laws.
 - (2) Every owner and every occupier as aforesaid shall be bound to comply with such notice and to furnish a return with a declaration that the statement made therein is correct to the best of knowledge and belief of such owner and occupier.
 - (3) Whoever omits to comply with such requisition, shall in addition to any penalty to which he may be liable, be precluded from objecting to any assessment made by the Chairperson in respect of such land or building.

(4) The Chairperson or any person subordinate to him and duly authorised by him in this behalf, in writing, or any licensed architect, may, with or without giving any previous notice to the owner or the occupier of any land or building, enter upon, and make any inspection or survey, and take measurement of such land or building with a view to verifying the statement made in the return for such land or building or for collecting the particulars referred to in sub-section (1) in respect of such land or building:

Provided that no such entry shall be made except between the hours of sunrise and sunset.

69B. Self-assessment and submission of return.—(1) After the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, any owner of any vacant land or covered space of building or any other person liable to pay the property tax or any occupier in the absence of such owner or person, shall file a return of self-assessment within such period as may be specified by the bye-laws.

- (2) Such owner or other person or occupier, as the case may be, shall, thereafter, file the annual return only in those cases where there is a change in the position as compared to the previous return, within a period of three months after the end of the financial year in which the change in position has occurred.
- (3) Any owner of any covered space of building or vacant land or any other person liable to pay the property tax, or any occupier in the absence of such owner or person shall compute the tax due under section 61A or section 61C, as the case may be, and pay the same in equated quarterly instalment by the 30th day of June, 30th day of September, 31st day of December and 31st day of March of the financial year for which the tax is to be paid and in the event of tax being paid in one lump sum for the said financial year by the 30th day of June, rebate of such percentage not exceeding fifteen per cent., as may be notified by the Council, of the total tax amount due shall be allowed.
- (4) Any owner of any vacant land or covered space of building or any other person liable to pay the property tax or any occupier in the absence of such owner or person, who computes such property tax under this section, shall, on such computation pay the property tax on such vacant land or covered space of building, as the case may be, together with interest, if any, payable under the provisions of this Act on—
 - (a) any new building or existing building which has not been assessed; or

- (b) any existing building which has been redeveloped or substantially altered or improved after the last assessment, but has not been subjected to revision of assessment consequent upon such redevelopment or alteration or improvement, as the case may be.
- (5) Such owner or person, as the case may be, shall furnish to the Chairperson a return of self-assessment in such form, and in such manner, as may be specified in the bye-laws and every such return shall be accompanied by proof of payment of property tax and interest, if any.
- (6) In the case of any new building for which an occupancy certificate has been granted, or which has been occupied, after the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, such payment shall be made, and such return shall be furnished, within a period of thirty days of the expiry of the quarter in which such occupancy certificate is granted or such building is occupied, whichever is earlier.

Explanation.—For the removal of doubts, it is hereby declared that the occupancy certificate may be provisional or final and may be for the whole or any part of the building and occupancy may be of the whole or any part of the building.

- (7) After the determination of the annual value of vacant land or covered space of building under section 64F or section 64G or revision thereof under section 69C has been made, any amount paid on self-assessment under this section shall be deemed to have been paid on account of such determination under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2025.
- (8) If any owner or other person as aforesaid, liable to pay the property tax under this Act, fails to pay the same together with interest thereon, if any, in accordance with the provisions of this section, he shall, without prejudice to any other action to which he may be subject, be deemed to be a defaulter in respect of such property tax, or interest, or both, remaining unpaid, and all the provisions of this Act applicable to such defaulter shall apply to him accordingly.
- (9) If, after the assessment of the annual value of any land or covered space, of building is finally made under this Act, the payment on self-assessment under this section is found to be less than that of the amount payable by the assessee, the assessee shall pay the difference within a period of two months from the date of final assessment, failing which recovery shall be made in accordance with the provisions of this Act, but, after the final assessment, if it is found that the assessee has paid excess amount, such excess amount shall be adjusted:

Provided that in any case where the amount of tax determined in the final assessment is more than the amount of tax paid under self-assessment, and the difference in the amount of tax is, in the opinion of the Chairperson, the result of wilful suppression of facts as defined in the bye-laws, the Chairperson may levy a penalty not exceeding thirty per cent. of such difference in the tax besides the interest thereon:

Provided further that the levy of such penalty shall be in addition to any other punishment provided for under this Act:

Provided also that the procedure for sending of notice, hearing of objection and determination of tax and penalties shall be such as may be specified in the bye-laws.

(10) Where no notice is sent by the Chairperson under section 69C within a period of twelve months after the year to which such self-assessment relates, such self-assessment shall be regarded as assessment made under this Act:

Provided that in any case, where there has been wilful suppression of facts, penalty up to thirty per cent. of the tax due may be imposed:

Provided further that the procedure for sending of notice, hearing of objection and determination of tax and penalties shall be such as may be specified in the bye-laws.

- 69C. Revision of assessment.—(1) The Chairperson may cause any revision to be made at any time in the annual value of any vacant land or covered space of building or any portion thereof in the following cases, namely:—
 - (i) where the nature of use changes; or
 - (ii) where the nature of occupancy changes; or
 - (iii) where a new building is erected or an existing building is redeveloped or substantially altered or improved during the period the annual value remains in force; or
 - (iv) where, on an application made, in writing, by the owner or the person liable to pay the property tax, it is established that during the period the annual value is in force, such value has been reduced by reason of any substantial demolition or has suffered depreciation on account of any accident or any calamity proved to the satisfaction of the Chairperson to have been beyond the control of such owner or person; or

- (v) where any vacant land or covered space of building or portion thereof is acquired by purchase or otherwise by the Central Government or the Government or the Council; or
- (vi) where any vacant land or covered space of building or portion thereof is sold or otherwise transferred to the Central Government or the Government or the Council; or
- (vii) where, upon the acquisition or transfer of a part of any vacant land or covered space of building, a residual portion remains; or
- (viii) where it becomes necessary so to do for any other reason to be recorded in writing.
- (2) Before making any revision of the annual value under sub-section (I), the Chairperson shall give any owner, person or occupier as the case may be, affected by such revision, notice of not less than thirty days that he proposes to make the revision and consider any objections which may be made by such owner, person or occupier.
- (3) Notwithstanding anything contained in sub-section (1), where the annual value of any vacant land or covered space of building—
 - (i) has not, for any reason, been determined under this Act, the annual value of such vacant land or covered space of building, as the case may be, may be determined by the Chairperson at any time during the currency of the period of assessment in respect of such vacant land or covered space of building under section 64F or section 64G, as the case may be; or
 - (ii) has been cancelled on the ground of irregularity, the annual value of such vacant land or covered space of building, as the case may be, may be determined by the Chairperson at any time after such cancellation and such annual value of such vacant land or covered space of building, as the case may be, shall remain in force until a fresh valuation or revision is made.
- (4) Any revision of annual value of any vacant land or covered space of building or any portion thereof under this section shall be made with reference to the group into which such vacant land or covered space of building or part thereof is classified under section 64B, and the annual value fixed per unit area of such vacant land or covered space of building for that group shall be applicable.
- (5) Notwithstanding anything contained in the foregoing provisions of this section, no revision of the annual value of any vacant land or covered space of building under this section shall be made without giving the owner or the occupier of such vacant land or covered space of building a reasonable opportunity of being heard.

- (6) Where any revision of annual value of any vacant land or covered space of building is made under this section, the order of such revision shall be communicated to the owner or the occupier of such vacant land or covered space of building within a period of thirty days from the date of the order.
- 69D. Power of Chairperson regarding assessment.— The Chairperson may, at any time—
 - (a) make, suo motu, an assessment in any case where a return on the basis of self-assessment has not been filed;
 - (b) revise any assessment where the information furnished in the return of self-assessment is found to be incorrect;
 - (c) reopen any assessment even after the period of one year and not exceeding seven years in any case where it has been detected that there is wilful suppression of information or misclassification or misrepresentation or collusion or fraud or forgery in respect of assessment or any connection thereof;
 - (d) impose a penalty not exceeding thirty per cent. of the difference in tax arising from non-filing of a return in time, giving wrong information or misclassification or misrepresentation or collusion or fraud or forgery in respect of assessment or any connection thereof; and
 - (e) suo motu examine or review any assessment made under this Act for the purposes of satisfying himself as to the legality or propriety of such decision or order,

he may order or direct such assessing authority to reassess the order or decision on such points as may be specified by him in the order.".

- (L) For section 70, the following section shall be substituted, namely:—
 - "70. Assessment list.—(1) The Council shall maintain a Municipal Assessment Book, also known as assessment list, in such form, and in such manner, as may be specified in the bye-laws and shall make it available for inspection, free of charge, through electronic media or otherwise as may be specified by the bye-laws:

Provided that the Municipal Assessment Book shall not be kept pending for any case for which any objection or appeal has been filed:

Provided further that subject to such alterations as may be made thereafter in the assessment list under this Act, the entries in the assessment list shall be accepted as conclusive evidence for the purpose of assessing any tax levied under this Act, of the annual value of all lands and buildings to which such entries respectively relate.

(2) The Chairperson may, at any time, amend the Municipal Assessment Book for such reasons as may be specified in the bye-laws:

Provided that no such amendment shall be made without giving any person affected a reasonable opportunity of being heard.".

- (M) Sections 71 and 72 shall be omitted.
- (N) After section 72, the following section shall be inserted, namely:—
 - "72A. Assignment of property identification code.—(1) The Council shall cause to be maintained a register wherein the property identification code numbers by which any premises or part thereof shall be known, shall be recorded in respect of each such premises in the municipal area and such numbers shall be fixed in such manner as may be specified in the bye-laws.
 - (2) When the property identification code numbers in respect of premises in any area of the Council have been determined, the Chairperson shall notify the same in such manner as may be specified in the bye-laws.
 - (3) After the property identification code numbers in respect of premises in any area have been notified under sub-section (2), any person required under this Act or any other law to make any application to the Council for permission, licence or for payment of any tax or for payment of any dues for any service and for such other purposes as may be prescribed, shall at the time of making such application, mention in the application, the property identification code number determined under sub-section (1)."
 - (O) Section 73 shall be omitted.
 - (P) Sections 77, 78, 79 and 80 shall be omitted.
 - (Q) Section 88 shall be omitted.
- (R) For section 98, the following sections shall be substituted, namely:—
 - "98. Time and manner of payment of taxes.—(1) Save as otherwise provided in this Act, any tax levied under this Act shall be payable on such dates, in such number of instalments and in such manner as may be determined by the bye-laws made in this behalf:

Provided that if, on the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, there is any increase in the amount of property tax which was being paid or was payable immediately before such commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, the difference in the amount of property tax in excess of fifty per cent. above the tax being paid or being payable, shall be given effect to by stages covering a period of

three years by dividing the amount of such increase in the property tax by three, the quotient being added to the amount of property tax which was payable immediately before the date of commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2025, and to the amount of property tax which shall be payable respectively in each of the remaining two successive years after such addition.

- (2) Where any person liable for the payment of property tax under this Act has failed to pay—
 - (a) such tax by the date as specified in sub-section (3) of section 69B; or
 - (b) the arrear of tax, interest and penalty, if any, and any other sum in the nature of tax up to the 31st March of the preceding financial year,

he shall be liable to pay simple interest at the rate of one and a half per cent. for every month or part of the month comprising the period from the expiry of the due date, till the amount is actually paid.

98A. Punishment for wilful default in payment of property tax, furnishing wrong information in return of assessment, etc.—Whoever wilfully makes default in the payment of, or wilfully attempts in any manner whatsoever to evade, any tax, including amount of interest due and penalty levied under this Act, or furnishes any wrong information in the return of assessment, or wilfully fails to furnish in due time the return of property tax, or does not furnish information as asked for under any provision of this Act, he shall, without prejudice to any other penal provision under this Act to which he may be subject, be punishable,—

- (a) in the case where the amount of tax sought to be evaded exceeds ten lakh rupees, with rigorous imprisonment for a term which shall not be less than three months but which may extend up to seven years, and with fine of not less than fifty per cent. of the amount of tax evaded; and
- (b) in any other case, with rigorous imprisonment for a term which shall not be less than one month but which may extend up to three years, and with fine of not less than fifty per cent. of the amount of tax evaded:

Provided that the penalties so imposed shall be in addition to, and not in derogation of, any liability in respect of the payment of tax which the defaulter may have incurred.".

- (S) In section 99, in sub-section (1), in the proviso, clause (c) shall be omitted.
 - (T) In section 101, in sub-section (2),—
 - (*i*) for the word "twenty", the word "thirty" shall be substituted;

- (ii) for the words, brackets and figures "the amount of the tax and the notice fee, payable under sub-section (2) of section 100", the words "the amount of tax, notice fee and any interest that the defaulter may be liable to pay" shall be substituted.
- (*U*) After section 102, the following section shall be inserted, namely:—

"102A. Recovery of property tax.—If, after the date of commencement of the Jan Vishwas (Amendment of Provisions) Act, 2025, any owner of any vacant land or covered space of building or any other person liable to pay the property tax or any occupier, in the absence of any such owner or person, does not file a return of self-assessment within a period of sixty days of the commencement of the Jan Vishwas (Amendment of Provisions) Act, 2025, or if the person liable for the payment of property tax does not pay the amount due within the due date, such sum together with all costs and penalty may be recovered under a warrant, issued in the form set forth in the Seventh Schedule, by distress and sale of the movable property, or the attachment and sealing and sale of the immovable property, of the defaulter:

Provided that the Chairperson shall not recover any sum the liability for which has been remitted on appeal under the provisions of this Act.".

- (V) Sections 110 to 114 shall be omitted.
- (W) Section 125 shall be omitted.
- (X) Section 214 shall be omitted.
- (Y) Section 234 shall be omitted.
- (Z) In section 242, sub-section (4) shall be omitted.
- (ZA) In section 254, in sub-section (I), clause (i) shall be omitted.
- (*ZB*) After section 254, the following section shall be inserted, namely:—
 - "254A. Appeals against the penalties.—(1) Any person on whom penalty has been imposed other than a penalty imposed under the proviso to sub-section (9) of section 69B and clause (d) of section 69D under any of the provisions of this Act or any bye-laws or rules made thereunder may file an appeal to the appellate authority who shall be an officer designated by the Chairperson and who shall be not less than one rank above the officer who has imposed the said penalty.

- (2) Every appeal under sub-section (1) shall be filed within a period of thirty days from the date of receipt of notice of the penalty, in such form and manner as may be specified by the bye-laws made by the Council.
- (3) The appellate authority may, after giving the appellant an opportunity of being heard, pass such summary order confirming, modifying or setting aside the penalty.
- (4) The appellate authority shall dispose of the appeal within a period of sixty days from the date of its filing.
- (5) In the event of non-payment of penalty amount upheld by the appellate authority within a period of fifteen days of receipt of the order of the appellate authority, the noticee shall be liable to be punished with a fine which may extend to twice the penalty imposed.".
- (ZC) In section 265, sub-section (3) shall be omitted.
- (ZD) Section 272 shall be omitted.
- (ZE) Section 299 shall be omitted.
- (ZF) For section 304, the following section shall be substituted, namely:—
 - "304. Disposal of dead animals.—Whenever any animal in the charge of any person dies, the person in charge thereof shall within a period of twenty-four hours convey the carcass to a place provided or appointed under section 263 for the final disposal of the carcasses of dead animals."
 - (ZG) Section 307 shall be omitted.
 - (ZH) Sections 311 and 312 shall be omitted.
 - (Z-I) Sections 320 and 321 shall be omitted.
 - (ZJ) Section 324 shall be omitted.
 - (ZK) In section 346,—
 - (i) in the marginal heading, the words "or molestation" shall be omitted;
 - (ii) the words "or molest" shall be omitted.
- (ZL) In section 353, after sub-section (1), the following sub-section shall be inserted, namely:—

- "(1A). The service of notices, summons and other documents referred to in sub-section (1) may be made by delivering or transmitting a copy thereof by registered post acknowledgment due, addressed to the defendant or his agent empowered to accept the service or by speed post or by such courier services as are approved by the High Court or by any other means of transmission of documents (including fax message or electronic mail service) as may be provided by rules made by the High Court."
- (ZM) In section 363, for the words "rates and rent", the words "rates, rents or penalty imposed under this Act" shall be substituted.
- (ZN) For section 369, the following section shall be substituted, namely:—
 - "369. Punishment for certain offences.—(1) Whoever—
 - (a) contravenes any provision of any of the sections, sub-sections, clauses, provisos or other provisions of this Act mentioned in column (1) of the Table in the Tenth Schedule; or
 - (b) fails to comply with any order or direction lawfully given to him or any requisition lawfully made upon him under any of the said sections, sub-sections, clauses, provisos or other provisions, shall be punishable—
 - (i) with a fixed penalty, if provided in a said column, specified in that behalf in column (3) of the said Table including daily penalty specified in column (4) in case of a continuing contravention for every day during which such contravention or failure continues after imposition of first penalty; or
 - (ii) with a fine, if any is provided for the contravention, which may extend to amount mentioned in column (5) or, if any imprisonment is provided for the contravention, with imprisonment for a term which may extend to the period specified in that behalf in column (5) of the said Table or, in case both fine and imprisonment is provided, with both; and
 - (iii) in the case of a continuing contravention or failure, with an additional fine which may extend to the amount specified in column (6) of that Table for every day during which such contravention or failure continues after conviction for the first such contravention or failure.

- (2) Notwithstanding anything contained in any other law for the time being in force, for the purposes of this Chapter and the Tenth Schedule, and for any bye-laws or rules made or amended under this Act as amended by the *Jan Vishwas* (Amendment of Provisions) Act, 2025, the word penalty, unless the context otherwise requires, shall mean a cost of civil nature imposed by the Chairperson or any other officer so empowered in this behalf by the Chairperson, for commission or non-commission of an act prohibited or prescribed by this Act and it shall not be considered a conviction, and the imposition of a fixed penalty shall not be considered criminal proceedings.
- (3) Where there is no fine or imprisonment prescribed against a contravention in the Tenth Schedule, the same shall be treated as a civil offence, and no criminal proceedings under this act shall be initiated in the first instance against the said contravention:

Provided that nothing contained herein shall preclude or adversely affect the right of the Chairperson or such other officer as he may authorise, to initiate a criminal proceeding against the offender under any other law for the time being in force in case the penalty is not paid on time by the offender.

- (4) Every penalty imposed shall be paid within a period of thirty days of the notice issued by the Chairperson, or such other officer as may be authorised by him in this behalf and whoever fails to pay the penalty within the time prescribed or does not file an appeal against such penalty, shall, in addition to any other liability under any law for the time being in force, also be liable to be punished with a fine may extend up to twice of the penalty imposed.
- (5) Notwithstanding anything contained in sub-section (I), whoever contravenes the provisions of sub-section (I) of section 221, or sub-section (I) of section 225 or sub-section (I) of section 229, or sub-section (I) of section 244, in relation to any street which is a public street, shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both.
- (6) Any member, referred to in clauses (b) and (d) of sub-section (1) of section 4, who knowingly acquires, directly or indirectly, any share or interest in any contract made with, or any work done for the Council, shall be deemed to have committed the offence made punishable under section 202 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)."

(*Z-O*) For section 370, the following sections shall be substituted, namely:—

"370. General penalty.—Whoever, in any case in which a penalty or fine is not expressly provided by this Act, fails to comply with any notice, order or requisition issued under any provision thereof, or otherwise contravenes any of the provisions of this Act, shall in the first instance be liable to pay a penalty of five hundred rupees and in case of continuing contravention shall also be liable to pay a penalty of fifty rupees per day, in case of failure to pay the penalty within a period of thirty days shall also be liable to be punished with fine which may extend to five hundred rupees, and a fine of fifty rupees per day in the case of a continuing failure or contravention for every day after the first contravention during which he has persisted in the failure or contravention.

370A. Provision for remedial action or warning notice.—Notwithstanding anything contained in this Act or any rules made or bye-laws framed thereunder, a remedial action or warning notice to the offender in the first instance of violation may be issued before imposition of penalty for the offences as mentioned in the Eleventh Schedule:

Provided that in such cases, on commission of the same offence by the same offender, or in case of failure to comply with the directions contained in the remedial action or warning notice within the stipulated time, penalty as prescribed in the Tenth Schedule shall be imposed without further notice:

Provided further that the Central Government may, by notification, amend, modify, add the offences for which a remedial action or warning notice to the offender in the first instance may be issued before imposition of penalty.".

(*ZP*) In section 372,—

(i) in the opening portion, for the words and figures "The Code of Criminal Procedure, 1973 (2 of 1974)", the words and figures "The Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023)" shall be substituted;

- (ii) in item (1), for the words and figures "section 42 of that Code", the words and figures "section 39 of that Sanhita" shall be substituted.
- (*ZQ*) For section 382, the following section shall be substituted, namely:—
 - "382. Duties of police officer.—It shall be the duty of all police officers, to assist the Chairperson, municipal officers and other municipal employees, or any other officer authorised by the Chairperson, in discharge of their duties and functions under this Act or any rule, regulation or bye-law made thereunder and to assist them in the exercise of their lawful authority for prevention of commission of any contravention under this Act or otherwise."
- (*ZR*) For section 390, the following section shall be substituted, namely:—
 - "390. Penalty or find for breaches of bye-laws.—(1) Any bye-law made under this Act may provide that a contravention thereof shall be liable—
 - (a) to a penalty or a fine which may extend to five hundred rupees, or both;
 - (b) to a penalty or a fine which may extend to five hundred rupees, or both and in the case of a continuing contravention, with an additional penalty or fine which may extend to fifty rupees, or both for every day during which such contravention continues after adjudication for the first such contravention; and
 - (c) to a penalty or a fine which may extend to fifty rupees for every day during which the contravention continues, or both, after the receipt of a notice from the Chairperson or any municipal officer duly authorised in that behalf, by the person contravening the bye-law requiring such person to discontinue such contravention.
 - (2) Any such bye-law may also provide that a person contravening the same shall be required to remedy so far as lies in his power, the mischief, if any, caused by such contravention.".
- (ZS) For the Tenth Schedule, the following Schedules shall be substituted, namely:—

'THE TENTH SCHEDULE

[See section 369(1)]

PENALTIES AND FINES

Explanation.—The entries in column (2) of the following Table below under the heading "subject" are not intended as definitions of the offences prescribed in the provisions mentioned in column (1) of the Table or even as abstracts of those provisions, but are inserted merely as reference to subject thereof:—

TABLE

Section, sub-section,	Subject		alty ipees)	Fine (in Rimprison	
clause or proviso		Penalty	Daily Penalty	Fine	Daily Fine
(1)	(2)	(3)	(4)	(5)	(6)
Section 74, sub-sections (1) and (2).	Failure to give notice of transfer or devolution of land or building.	50	-	-	-
Section 74, sub-section (3).	Failure to produce instrument of transfer.	200	-	-	-
Section 75.	Failure to give notice of erection of new building, etc.	100	-	-	-
Section 76.	Failure to give notice of demolition or removal of building.	100	-	-	-
Section 81, sub-section (2).	Wilful delay or obstruction of valuers.	100	-	-	-
Section 89.	Prohibition of advertisement without permission.	-	-	200	5
Section 119, sub-section (2).	Non-compliance with the requisition of attendance before the Chairperson.	200	-	-	-
Section 122.	Failure to disclose liability.	100	-	-	-
Section 148.	Use for non- domestic purposes of water supplied for domestic purposes.	500	50	-	-
Section 152, sub-section (1).	Non-compliance with the requisition to take water supply.	200	20	-	-
Section 153.	Prohibition to occupy new premises without arrangement for water supply.	200	20	-	-

(3) (4) (2) (5) (1) (1) (2) (3) (4)(5)(6) 500 Section 164. Waste or misuse of water. Section 165. Refusal 100 admittance, etc. Section 168, Laying of water 100 10 sub-section (1). pipes, etc., in a position where pipes may be injured or water therein polluted. Section 168, Construction 100 sub-section (2). latrines, etc., in a position where pipes may be injured or water therein polluted. Section 173. Injury to, 50 interference with free flow of contents of municipal drain of drains communicating with municipal drain. Section 174. Private drain not to 50 sub-section (2). be connected with municipal drain without notice. 100 25 Section 175. Non-compliance with requisition for drainage of undrained premises. Section 176. 1000 Erection of new premises without drain. Section 177. Non-compliance 50 5 requisition maintenance of drainage works for any group or block of premises. Section 178. 50 5 Non-compliance with directions to close or limit the use of private drains certain cases. Section 179. Non-compliance 50 with Chairperson's orders regarding the

owner thereof.

Section 180. Non-compliance - - 50

with requisition for keeping sewage and rain water drains distinct.

use of a drain by a person other than the

(1)	(2)	(3)	(4)		(5	5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 181.	Non-compliance with requisition for the pavement of courtyard, etc.	-	-	50	-
				Section 183.	Connection with municipal water works or drains without written permission.	-	-	200	50
				Section 186, sub-section (4).	Non-compliance with requisition to close, remove or divert a pipe or drain.	-	-	50	5
				Section 193, sub-section (1).	Execution of work by a person other than a licensed plumber.	200	-	-	-
				Section 193, sub-section (2).	Failure to furnish when required, name of licensed plumber employed.	100	-	-	-
				Section 193, sub-section (6) .	Licensed plumbers not to demand more than the charges prescribed.	100	-	-	-
				Section 193, sub-section (8).		100	-	-	-
				Section 194.	Prohibition of wilful or neglectful acts relating to water or sewage works.	-	-	100	-
				Section 209, sub-section (3).	Construction of building within the regular line of street without permission.	1000	100	-	-
				Section 211.	Failure to comply with requisition to set back buildings to regular line of street.	200	50	-	-
				Section 217, sub-section (5).	Utilising, selling or otherwise dealing with any land or laying out a private street otherwise than in conformity with orders of the Council.	-	-	Rigorous imprisonment which may extend to three years.	-
				Section 218, sub-section (1), clauses (a) and (b).	Failure to comply with requisition to show cause for alteration of street or for a appearance before the Chairperson.	200	50	-	-

(1)	(2)	(3)	(4)		(:	5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 219, sub-section (1).	Failure to comply with requisition on owner of private street or owner of adjoining land or building to level, etc., such street.	100	50	-	-
				Section 221, sub-section (<i>I</i>).	Prohibition of projections upon streets, etc.	-	-	200	-
				Section 221, sub-section (2).	Failure to comply with requisition to remove projections from streets.	-	-	200	-
				Section 222, sub-section (2).	Failure to comply with requisition to remove a <i>verandah</i> , balcony, etc., put up in accordance with section 221(1).	200	-	-	-
				Section 223.	Failure to comply with requisition to have ground floor doors, etc., so altered as not to open outwards.	50	-	-	-
				Section 224, sub-section (<i>I</i>).	Erection, etc., of structures of fixtures which cause obstruction in streets.	-	-	200	10
				Section 225.	Deposit, etc., of things in streets.	-	-	100	-
				Section 227, sub-sections (1) and (2).	Tethering of animals and milking of cattle in public streets.	1000	50	-	-
				Section 228, sub-section (4).	Unlawful removal of bar or shorting timber, etc., or removal or extinction of light.	100	-	-	-
				Section 229, sub-section (<i>I</i>).	Streets not to be opened or broken and building materials not to be deposited thereon without permission.	-	-	200	10
				Section 231, sub-section (2).	Name of street and number of house not to be destroyed or defaced, etc.	1000	-	-	-
				Section 232, sub-section (1).	Failure to comply with requisition to repair, protect or enclose a dangerous place.	200	50	-	-

(1)	(2)	(3)	(4)		(:	5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 237, sub-section (1).	Erection of a building without the sanction of the Chairperson.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-
				Section 237, sub-section (2).	Use of inflammable materials without permission.	1000	-	-	-
				Section 238, sub-section (1).	Failure to give notice of intention to erect a building.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-
				Section 239, sub-section (1).	Failure to give notice of intention to make additions, etc., to building.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-
				Section 244.	Failure to comply with requisition to round off buildings at corners of streets.	-	-	100	5
				Section 245, sub-section (1).	Erection of buildings on new streets without leveling.	1000	-	-	-
				Section 245, sub-section (2).	Erection of buildings or execution of work within regular line of street or in contravention of any scheme or plan.	1000	-	-	-
				Section 247.	Failure to demolish buildings erected without sanction or erection of buildings in contravention of order.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-

(1)	(2)	(3)	(4)		(:	5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 248.	Erection of buildings in contravention of conditions of sanction, etc.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-
				Section 249.	Failure to carry out alterations.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-
				Section 251, sub-sections (1) and (2).	Non-compliance with provision as to completion certificates, occupation or use, etc., without permission.	1000	100	-	-
				Section 252.	Non-compliance with restrictions on user of buildings.	-	-	Simple imprisonment which may extend to six months or with fine which may extend to Rs. 5000 or with both.	-
				Section 258, sub-sections (1) and (2).	Failure to comply with requisition to remove structures which are in ruins or likely to fall.	500	50	-	-
				Section 259, sub-section (1).	Failure to comply with requisition to vacate buildings in dangerous conditions, etc.	1000	-	-	-
				Section 264.	Failure to provide for collection, removal and deposit of refuse and provision of receptacles.	500	-	-	-
				Section 265, sub-section (1).	Failure to collect and remove filth and polluted matter.	500	-	-	-

60

(1)	(2)	(3)	(4)		(:	5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 266.	Failure to comply with requisition for removal of rubbish, etc., from premises used as market, etc.	500	-	-	-
				Section 267, sub-section (<i>I</i>).	Keeping rubbish and filth for more than twenty-four hours, etc.	100	25	-	-
				Section 267, sub-section (2).	Allowing filth to flow in streets.	200	-	-	-
				Section 267, sub-section (3).	Depositing rubbish or filth, etc., in street, etc.	200	-	-	-
				Section 271, sub-section (1).	Latrines and urinals not to be constructed without permission or in contravention of terms prescribed.	200	-	-	-
				Section 273.	Failure to provide latrines for premises used by large number of people and to keep them clean and in proper order.	500	100	-	-
				Section 274.	Failure to comply with requisition to provide latrines for market, cattle shed, cart stand, etc., and to keep them clean and in proper order.	500	100	-	-
				Section 275, clauses (<i>a</i>), (<i>b</i>), (<i>c</i>) and (<i>d</i>).	Failure to comply with requisition to enforce provision of latrine or urinal accommodation, etc.	500	50	-	-
				Section 276, sub-section (2).	Failure to comply with requisition for removal of congested buildings.	-	-	1000	-
				Section 277.	Failure to comply with requisition to improve buildings unfit for human habitation.	-	-	1000	-
				Section 279, sub-sections (1), (2), (3) and (4).	Failure to comply with order of demolition of buildings unfit for human habitation.	-	-	1000	-
				Section 280.	Failure to comply with requisition of the Chairperson to remove insanitary huts and sheds, etc.	500	50	-	-

(1)	(2)	(3)	(4)		(5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 281, sub-section (1).	Prohibition against washing by washerman.	100	-	-	-
				Section 282.	Failure to give information of dangerous disease.	100	-	-	-
				Section 284.	Failure to comply with requisition to cleanse and disinfect buildings or articles.	200	-	-	-
				Section 285.	Failure to comply with requisition to destroy infectious huts or sheds.	200	-	-	-
				Section 286.	Washing of clothing, bedding, etc., at any place not notified by the Chairperson.	50	-	-	-
				Section 288, sub-section (1).	Sending infected clothes to washerman or laundry.	50	-	-	-
				Section 288, sub-section (2).	Failure to furnish address of washerman or laundry to which clothes have been sent.	50	-	-	-
				Section 289, sub-sections (1) , (2) and (3) .	Use of public conveyances by persons suffering from a dangerous disease, etc.	100	-	-	-
				Section 291.	Failure to disinfect buildings before letting the same.	100	-	-	-
				Section 292.	Disposal of infected articles without disinfection.	100	-	-	-
				Section 293.	Making or selling of food, etc., or washing of clothes by infected persons.	100	-	-	-
				Section 294.	Sale of food or drink contravention restriction prohibition Chairperson.	100	-	-	-
				Section 295.	Removal or use of water from wells and tanks in contravention of prohibition of Chairperson.	100	-	-	-
				Section 296.	Exposure of persons to risk of infection by the presence or conduct of a person suffering from a dangerous disease, etc.	200	-	-	-

THE GAZETTE OF INDIA EXTRAORDINARY

(1)	(2)	(3)	(4)		(5	5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 297.	Removal of infectious corpses in contravention of the provisions.	200	-	-	-
				Section 298, sub-sections (1) and (2).	Absence of sweepers, etc., from duty without notice.	500	-	-	-
				Section 300.	Failure to supply information by persons incharge of burning or burial grounds.	200	-	-	-
				Section 301.	Use of new burning or burial ground without permission.	200	-	-	-
				Section 302, sub-section (1).	Failure to comply with requisition to close a burning or burial ground.	200	-	-	-
				Section 302, sub-section (2).	Burning or burial of corpses in a burning or burial ground after it has been closed.	200	-	-	-
				Section 303.	Removal of corpses by other than prescribed routes.	100	-	-	-
				Section 304, clause (<i>b</i>).	Failure to give notice for removal of carcasses of dead animals.	100	-	-	-
				Section 308, sub-sections (1), (2) and (3).	Commission of nuisances.	-	-	50	-
				Section 309.	Failure to comply with requisition for removal or abatement of nuisance.	500	100	-	-
				Section 310, sub-section (4).	Dogs not to be at large in a street without being secured by a chain lead.	1000	-	-	-
				Section 310, sub-section (5).	Ferocious dogs at large without being muzzled, etc.	1000	-	-	-
				Section 313.	Discharging fireworks, firearms, etc., likely to cause danger.	500	-	-	-
				Section 314.	Failure to comply with requisition to render buildings, wells, etc., safe.	500	-	-	-

(1)	(2)	(3)	(4)		(5)			
				(1)	(2)	(3)	(4)	(5)	(6)
				Section 315.	Failure to comply with requisition to enclose land used for improper purposes.	500	-	-	-
				Section 317, sub-section (<i>I</i>).	Sale in municipal markets without permission.	200	-	-	-
				Section 318, sub-sections (1) and (2).	Use of places as private markets without a licence and use of places other than a municipal slaughter house as slaughter houses.	500	100	-	-
				Section 318, sub-section (2), proviso (a).	Non-compliance with conditions imposed by Chairperson.	200	-	-	-
				Section 322.	Carrying on business or trade near a market.	200	-	-	-
				Section 325.	Carrying on butcher's, fishmonger's or Poulterer's trade without licence, etc.	200	50	-	-
				Section 326.	Establishment of factory, etc., without permission.	-	-	5000	50
				Section 327.	Certain things not to be kept and certain trades and operations not to be carried on without a licence.	-	-	1000	100
				Section 328, sub-section (3).	Keeping, abandonment or tethering of animals, etc.	200	-	-	-
				Section 329, sub-section (5).	Use of premises in contravention of declaration.	-	-	500	-
				Section 330.	Hawking articles for sale without a licence, etc.	200	-	-	-
				Section 331.	Keeping a lodging house, eating house, tea shop, etc., without licence or contrary to licence.	-	-	100	-
				Section 332.	Keeping open theatre, circus or other place of public amusement without licence or contrary to terms of licence.	-	-	500	50

(1)(2) (3) (4) (5) (1) (2) (3) (4) (5) (6) 100 50 Section 339, Failure to produce sub-section (5). licence or written permission. Section 340. Preventing the 500 Chairperson or any person authorised in behalf this from exercising his powers of entry, etc. Section 341. 500 Preventing the Chairperson or any person authorised in behalf from exercising his power of entry upon any adjoining land. Section 346. 500 Obstruction in execution of work. Section 353, Failure to comply 200 with requisition to sub-section (4). state the name and address of owner of premises. Section 364, Failure of occupier 200 50 sub-section (3). of land or building to afford owner facilities for complying with provisions of the Act, etc., after eight days from issue of order by district judge. Section 404. Obstruction of 500 Chairperson or a member, etc. Section 405. Removal of any 200 mark set up indicating level, etc. Section 406. Removal, etc., of 100 notice exhibited by or under orders of the Council, Chairperson, Section 407. Unlawful removal 500 of earth, sand or other material or deposit of any matter or making of any encroachment from any land vested

in the Council.

THE ELEVENTH SCHEDULE

(See section 370A)

Table

Section, sub-section, clause or proviso	Subject
148	Use for non-domestic purposes of water supplied for domestic purposes
153	Prohibition to occupy new premises without arrangement for water supply
227(<i>1</i>) and (2)	Tethering of animals and milking of cattle in public streets
264	Failure to provide for collection, removal and deposit of refuse and provision of receptacles
265(1)	Failure to collect and remove filth and polluted matter
267(1)	Keeping rubbish and filth for more than twenty-four hours, etc.
267(2)	Allowing filth to flow in streets
267(3)	Depositing rubbish or filth, etc., in street, etc.
281(1)	Prohibition against washing by washerman
286	Washing of clothing, bedding, etc., at any place not notified by the Commissioner
310(4)	Dogs not to be at large in a street without being secured by a chain lead
310(5)	Ferocious dogs at large without being muzzled, etc.
317(1)	Sale in municipal markets without permission
328(3)	Keeping, abandonment or tethering of animals, etc.
330	Hawking articles for sale without a licence, etc.
339(5)	Failure to produce licence or written permission
298 (<i>I</i>) and (<i>2</i>)	Absence of sweepers, etc., from duty without notice.'.

	1)	(2)	(2)	(4)				
	4.	(2)	(3)	(4) The	(5) (A) In section 146,—			
1		Electricity Act, 2003 (i) for the words "imprisonment for a term may extend to three months or with fine we extend to one lakh rupees, or with both", to "fine which shall not be less than ten thousand but which may extend to ten lakh rupees" substituted;						
				(ii) for the words "which may extend to five thousand rupees", the words "which shall not be less than one thousand rupees but which may extend to fifty thousand rupees" shall be substituted.				
		2006 27			(B) In section 152, in sub-section (1), for the word "may", the word "shall" shall be substituted.			
1	5.	2006		Small and	For section 27, the following section shall be substituted, namely:—			
				"27. Penalty for failure to comply with certain provisions of this Act.—(<i>I</i>) Whoever wilfully furnishes false information while registering under section 8 or fails to comply with the provisions of sub-section (<i>2</i>) of section 26 shall be—				
								(a) warned at the first instance of non-compliance;
				(b) liable to a penalty which may extend to fifty thousand rupees in case of second or subsequent instances of non-compliance.				
					(2) Where a buyer contravenes the provisions of section 22, he shall be punishable with fine which shall not be less than ten thousand rupees.			
					(3) The penalties under sub-section (1) may be imposed by the Development Commissioner to the Government of India.			
					(4) Any person aggrieved by the penalties imposed under sub-section (1) may, within a period of three months from the date of the order, prefer an appeal to the Secretary to the Government of India in charge of the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises."			
1	6.	2010	1	The Legal Metrology	(A) In section 2, after clause (e), the following clause shall be inserted, namely:—			
				Act, 2009	"(ea) "improvement notice" means an improvement notice issued under this Act;".			
					(B) In section 25, for the words "shall be punished with fine which may extend to one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to five lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be punished with a fine which may extend to one lakh rupees and for the subsequent offences the fine shall be double the amount paid for prayious offence			

substituted.

shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be

- (C) In section 26, for the words "second or subsequent offence", the words "second offence with fine which may extend to one lakh rupees and for the third or subsequent offence" shall be substituted.
- (D) In section 27, for the words "shall be punished with a fine which may extend to one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to four lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be punished with a fine which may extend to one lakh rupees and for subsequent offences the fine shall be double the amount paid for previous offence, subject to a maximum of four lakh rupees" shall be substituted.
- (E) In section 28, for the words "shall be punished with fine which may extend to fifty thousand rupees and for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with fine which may extend to two lakh rupees", the words "shall be warned with an improvement notice and for the second offence shall be punished with a fine which may extend to fifty thousand rupees and for subsequent offences the fine shall be double the amount paid for previous offence, subject to a maximum of two lakh rupees" shall be substituted.
- (F) In section 29, for the words "shall be punished with fine which may extend to fifty thousand rupees, for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with a fine which may extend to two lakh rupees", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to fifty thousand rupees and for subsequent offences the fine shall be double the amount paid for previous offence, subject to a maximum of two lakh rupees" shall be substituted.
- (G) In section 30, for the words "second and subsequent offence", the words "second offence with fine which may extend to twenty thousand rupees and for the third or subsequent offence" shall be substituted.
- (H) In section 31, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty-five thousand rupees and for subsequent offences the fine shall be double the amount paid for previous offence, subject to a maximum of one lakh rupees" shall be substituted.

(I) In section 32, for the words "shall be punished with fine which may extend to twenty thousand rupees and for the second or subsequent offence with imprisonment for a term which may extend to one year and also with fine", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.

(J) In section 33, for the words "shall be punished with fine which shall not be less than two thousand rupees but which may extend to ten thousand rupees and, for the second or subsequent offence, with imprisonment for a term which may extend to one year and also with fine", the words "shall be punished with a fine which may extend to ten thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.

(K) In section 34, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty-five thousand rupees and for subsequent offences the fine shall be double the amount paid for previous offence, subject to a maximum of one lakh rupees" shall be substituted.

(L) In section 35, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty-five thousand rupees and for subsequent offences the fine shall be double the amount paid for previous offence, subject to a maximum of one lakh rupees" shall be substituted.

(M) In section 36,—

(i) in sub-section (1), for the words "shall be punished with fine which may extend to twenty-five thousand rupees, for the second offence, with fine which may extend to fifty thousand rupees and for the subsequent offence, with fine which shall not be less than fifty thousand rupees but which may extend to one lakh rupees or with imprisonment for a term which may extend to one year or with both", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty-five thousand rupees and for a third or subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted;

- (ii) in sub-section (2), for the words "second and subsequent offence", the words "second offence with fine which may extend to one lakh rupees and for the third or subsequent offence" shall be substituted.
- (N) In section 37, in sub-section (2), for the words "he shall, for every such contravention, be punishable with imprisonment for a term which may extend to one year or with fine which may extend to ten thousand rupees or with both", the words "shall be punished with a fine which may extend to twenty thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
- (O) In section 38, for the words "shall be punished with fine which may extend to twenty-five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to six months, or with fine, or with both", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty-five thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
- (P) In section 39, for the words "shall be punished with fine, which may extend to fifty thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year and also with fine", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to fifty thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
 - (*Q*) Section 40 shall be omitted.
 - (R) In section 41,—
 - (i) in sub-section (1), for the words "shall be punished with fine which may extend to five thousand rupees and for the second or subsequent offence with imprisonment for a term which may extend to six months and also with fine", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to five thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted;

- (ii) in sub-section (2), for the words "shall be punished with fine which may extend to five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year and also with fine", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to five thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
- (S) In section 45, for the words "shall be punished with fine which may extend to twenty thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
- (T) In section 46, for the words "shall be punished with fine which may extend to five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to five thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
- (*U*) In section 47, for the words "shall be punished with fine which may extend to twenty thousand rupees, or with imprisonment for a term which may extend to one year or with both", the words "shall be warned with an improvement notice, for the second offence shall be punished with a fine which may extend to twenty thousand rupees and for a subsequent offence the fine shall be double the amount paid for previous offence, subject to a maximum of five lakh rupees" shall be substituted.
- (V) In section 48, after sub-section (4), before the *Explanation*, the following proviso shall be inserted, namely:—
 - "Provided that the person who commits the second or subsequent offences, compounds the offence before the institution of the prosecution, on payment for credit to the Government of such sum as may be prescribed.".
- (W) In section 50, in sub-section (1), in clause (c), after the words "the Central Government", the words "or any officer specially authorised in this behalf by that Government" shall be inserted.

(1) (2) (3) (4) (5) (X) In section 52, in sub-section (3), for the words "five thousand rupees", the words "five lakh rupees" shall be substituted. (Y) In section 53, in sub-section (3), for the words "five thousand rupees", the words "one lakh rupees" shall be substituted. 17. 2023 18 The After section 3, the following proviso shall be Jan Vishwas inserted, namely:-(Amendment "Provided that notwithstanding anything contained of Provisions) in this section, if any enactment mentioned in the Act, 2023 Schedule provides the manner of revision of fines and penalties therein, only the said provision shall be applicable for increase of fines and penalties for provisions of such enactment.".

STATEMENT OF OBJECTS AND REASONS

The corner stone of democratic governance lies in the Government trusting its own people and institutions. A web of outdated rules and regulations causes trust deficit. It has been the endeavour of the Government to achieve the principle of 'Minimum Government Maximum Governance', redefining the regulatory landscape of the country under the Ease of Living and Ease of Doing Business reforms.

- 2. Reducing compliance burden gives impetus to business process reengineering and improves ease of living of people. Series of measures such as simplifying, digitising and rationalising compliances are being undertaken to achieve these goals. India needs to shed the baggage of antiquated laws that adversely affect developmental trajectory. With the advent of technology and changes in the socio-economic scenario, it is essential to unshackle the bygone mindset in this *Amritkaal* of independent India.
- 3. The Government is committed to make India the most preferred global investment destination by boosting investor confidence. The fear of imprisonment for minor offences is a major factor hampering the growth of the business ecosystem and individual confidence. Decriminalisation of large number of minor offences by replacing them with monetary penalties have been identified. The endeavour is not only to make lives and businesses easier but also to reduce judicial burden. Settlement of large number of issues, by compounding method, adjudication and administrative mechanism, without involving courts, will enable persons to remedy minor contraventions and defaults, sometimes committed unknowingly by them, and save time, energy and resources.
- 4. The Jan Vishwas (Amendments of Provisions) Bill, 2025 is a continuation of the regulatory reforms started under the Jan Vishwas (Amendment of Provisions) Act, 2023. This initiative aims to decriminalise minor offences across various laws to reduce the compliance burden on businesses, promote ease of doing business and ease of living for citizens by rationalising processes by issuing warnings at the first instance of contraventions and imposing penalties for subsequent contraventions. The amendments proposed under this Bill cover a wide range of laws affecting different sectors including agricultural and industrial regulations. The goal of Jan Vishwas is to create a more business-friendly environment and promote ease of living by eliminating unnecessary legal hurdles and simplifying regulatory landscape. The initiative underscores India's commitment to creating a predictable, transparent and fair regulatory environment.
- 5. Through the *Jan Vishwas* (Amendment of Provisions) Bill, 2025, apart from decriminalisation, 20 additional provisions of the Motor Vehicle Act, 1988 (59 of 1988) and 47 provisions of the New Delhi Municipal Council Act, 1994 (44 of 1994) are proposed to be amended to facilitate Ease of Living which will serve as a significant step in saving time and cost of all concerned.
 - 6. The Bill seeks to achieve the above objectives.

NEW DELHI; PIYUSH GOYAL.

The 12th August, 2025.

FINANCIAL MEMORANDUM

The Bill, if enacted, would not involve any expenditure, either recurring or non-recurring, from and out of the consolidated Fund of India.

MEMORANDUM REGARDING DELEGATED LEGISLATION

In the Bill, in the Schedule,—

- 1. In serial number 8,—
- (a) clause (A) empowers the appropriate Government to make rules for the manner in which advisory, censure, warning, or penalty is to be imposed, the quantum or range of such penalty, and the procedure for affording a reasonable opportunity of being heard;
- (b) clause (B) empowers the appropriate Government to make rules to provide for the manner in which advisory, censure, warning, or penalty is to be imposed for contraventions not specifically covered under section 30 of the Act;
- (c) clause (C), *inter alia*, empowers the appropriate Government to make rules to provide for—
 - (i) the procedure for adjudication, the powers of adjudicating officers, and the hearing and inquiry process;
 - (ii) the structure and rank of appellate authorities, as well as the process for adjudication of appeals;
 - (iii) the time limits for filing an appeal, the form and manner of its submission;
 - (*iv*) the action to be taken by the Adjudicating Officer or the Appellate Authority in case the person or employer does not pay the imposed penalty.
- 2. In serial number 11, sub-clause (2) of clause (E) empowers the Central Government to make rules regarding form and manner of preferring appeal against the order of adjudicating officer before the Chairman.
- 3. In serial number 13, clause (*K*) empowers the Council, *inter alia*, to make the bye-laws for providing—
 - (i) the constitution of the Hardship and Anomaly Committee;
 - (ii) the form and manner of furnishing of returns; the time within which such form shall be filed for computing of tax; the time within which the return of self-assessment shall be filed under section 69B;
 - (iii) the procedure for sending of notice, hearing of objection and determination of tax and penalties;
 - (*iv*) the form and manner of maintenance of Municipal Assessment Book and the procedure for inspection of said Book;
 - (v) the manner of maintenance of property identification code by the Council;
 - (vi) the time and manner of payment of taxes;
 - (*vii*) the form and manner of filing of appeal under sub-section (2) of section 254A;

(*viii*) the form and manner of appeal in respect of receipt of notice of the penalty under sub-section (2) of section 254A.

4. The matters in respect of which rules may be made in accordance with the provisions of the Bill are generally matters of procedures and administrative detail and it is not practicable to provide for them in the Bill. The delegation of legislative power is, therefore, of a normal character.

BILL No. 109 OF 2025

A Bill further to amend the Indian Institutes of Management Act, 2017.

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (I) This Act may be called the Indian Institutes of Management (Amendment) Act, 2025.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and commencement.

Amendment of section 4.

2. In section 4 of the Indian Institutes of Management Act, 2017 (hereinafter referred to as the principal Act),—

33 of 2017.

- (i) for sub-section (I), the following sub-section shall be substituted, namely:—
 - "(1) Every Institute shall be a body corporate by the same name as mentioned in column (5) of the Schedule.";
- (ii) after sub-section (1A), the following sub-section shall be inserted, namely:—
 - "(1B) On and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2025, all the provisions of this Act shall apply to the Indian Institute of Management, Guwahati.".

Amendment of section 39.

- **3**. In section 39 of the principal Act, in sub-section (1), after clause (f), the following clause shall be inserted, namely:—
 - "(g) until the first Board of the Indian Institute of Management, Guwahati is constituted under this Act, all the powers and functions which may, by or under the provisions of this Act, be exercised or performed by or on behalf of such Board on the commencement of the Indian Institutes of Management (Amendment) Act, 2025, shall be exercised and performed by such person or persons as the Central Government may direct in this behalf."

Amendment of Schedule.

4. In the Schedule to the principal Act, after Sl. No. 21 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:—

"22. Assam ----- Guwahati Indian Institute of Management, Guwahati.".

STATEMENT OF OBJECTS AND REASONS

In 1961, the Government of India decided to establish two Indian Institutes of Management (IIMs), one in Kolkata (then Calcutta) and another in Ahmedabad. These specialised institutions were envisaged for increasing the pace of management training and education in India. As demand for more such institutions grew, four more IIMs at Bangalore (1973), Lucknow (1984), Indore (1996) and Kozhikode (1997) were established. In the Eleventh plan, seven new IIMs at Shillong (2008), Ranchi (2010), Rohtak (2010), Raipur (2010), Kashipur (2011), Tiruchirappalli (2011) and Udaipur (2011) were established. During the year 2015-16, seven more IIMs at Amritsar, Bodh Gaya, Jammu, Nagpur, Sambalpur, Sirmaur and Visakhapatnam were established. These twenty IIMs were originally established as a Society registered under the respective Societies Registration Acts. Subsequently, with the enactment of the Indian Institutes of Management Act, 2017(33 of 2017), these IIM's were declared as institutions of national importance, enabling them to grant degrees, ushering in uniformity in governance of IIMs with academic autonomy.

In the year 2023, the Indian Institutes of Management Act, 2017 (the IIM Act) was amended to include the National Institute for Training in Industrial Engineering, Mumbai in the Schedule of the IIM Act under a new name as the Indian Institute of Management, Mumbai. Presently, there are twenty-one IIMs that are declared as institutions of national importance and each of those Institutes are specified in the Schedule to the IIM Act.

- 2. The Government of India, State Government of Assam and representatives of United Liberation Front of Assam (ULFA) has signed a Memorandum of Settlement (MoS) for all-round development of the State of Assam. As per the MoS, a number of developmental projects are to be implemented by the Government of India under a Special Development Package (SDP). Establishment of an IIM at Guwahati as an institution of national importance is one of the projects under the SDP.
- 3. The State Government of Assam has requested for establishment of an IIM in the State of Assam, keeping in view the geographical location of the State and its all-round development. Assam is one of the very few States with more than three crore population which does not have an IIM. As per latest published results of the All-India Survey of Higher Education, more than five and a half lakh students are enrolled in higher education institutions in Assam. Assam is at the centerstage of all round development of the region. Establishing an IIM at Assam shall boost the overall education and development of the region and open up significant opportunities for the students of North Eastern Region of India to develop managerial skills.
- 4. The present Bill, namely the Indian Institutes of Management (Amendment) Bill, 2025, in the light of above, seeks to amend the Indian Institutes of Management Act, 2017.
- 5. The salient features of the Indian Institutes of Management (Amendment) Bill, 2025, *inter alia*, are as under:—
 - (a) to amend sub-section (1) of section 4 of the IIM Act to provide that every institute shall be a body corporate by the same name as mentioned in column (5) of the Schedule;
 - (b) to insert a new sub-section (1B) in section 4 of the Act to provide that on and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2025, all the provisions of this Act shall apply to the Indian Institute of Management, Guwahati;

- (c) to insert an new clause (g) in sub-section (1) of section 39 of the Act to provide that until the first Board of the Indian Institute of Management, Guwahati is constituted under this Act, all the powers and functions which may, by or under the provisions of this Act, be exercised or performed by or on behalf of such Board on commencement of the Indian Institutes of Management (Amendment) Act, 2025, shall be exercised and performed by such person or persons as the Central Government may direct in this behalf;
- (d) to amend the Schedule to the Act to insert the Indian Institute of Management, Guwahati in the list of the Institutes, so as to create a new institution, namely the Indian Institute of Management, Guwahati.
 - 6. The Bill seeks to achieve the above objectives.

NEW DELHI;

DHARMENDRA PRADHAN.

The 12th August, 2025.

FINANCIAL MEMORANDUM

Clause 2 of the Bill, provides that on and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2025, all the provisions of this Act shall apply to the Indian Institute of Management, Guwahati.

- 2. The Indian Institute of Management, Guwahati shall be provided corpus fund of five hundred fifty-five crore rupees for a period of five years (2025-26 to 2029-30). After five years, no additional fund support will be extended to the Institute since by end of such period, the Indian Institute of Management, Guwahati shall be generating enough revenue through own internal accruals.
- 3. In view of the foregoing, the Bill, if enacted, would involve an additional financial expenditure of five hundred fifty-five crore rupees for a period of five years, covering both recurring or non-recurring expenses, from and out of the Consolidated Fund of India.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Section 34 of the Indian Institutes of Management Act, 2017 empowers the Central Government to make rules in respect of certain matters mentioned in the Act. There is no proposal to amend this section.

2. Section 35 of the Indian Institutes of Management Act, 2017 empowers the Board of Governors of the Indian Institute of Management, Guwahati to make regulations not inconsistent with this Act and the rules made thereunder to carry out the provisions of the Act. The matters in respect of which the regulations may be made under the aforesaid provisions are matters of detail and it is not practicable to provide for them in the Bill itself. The delegation of legislative power is, therefore, of a normal character.

UTPAL KUMAR SINGH Secretary General