

**CIRCULAR**

**Roc. No. 31918/2019/R1**

**Dated.24.02.2020**

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| Sub: | Property Tax – Urban Local Bodies - Levy of property tax for the building constructed in the water bodies – Orders of the Hon'ble High Court of Madras -Instructions issued – Regarding.   |
| Ref: | <ol style="list-style-type: none"><li>1. Recommendation in the Report No. 8 of 2017 (General and Social Sector), Comptroller and Auditor General of India.</li><li>2. Orders of the Hon'ble High Court of Madras in WP No. 22163 of 2018 dated 28.01.2019.</li><li>3. Government letter No. 26242/MC2/2019, Municipal Administration and Water Supply Department dated 01.11.2019.</li></ol> |

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The Hon'ble High Court of Madras in its order 2<sup>nd</sup> cited, while quoting the report of the Comptroller and Auditor General of India, Report No. 8 of 2017 for the year ended March, 2017 relating to the General and Social Sector in the Government of Tamil Nadu had issued the following direction among other instructions to take up the task of monitoring the eviction of the encroachments from the water bodies as a first step,

**Para 8 (VII) - No approval shall henceforth be given for any constructions of any building and no building shall be assessed for property tax, by any local body in any land which has been notified as water body in the revenue records of the State and the Principal Secretary of Municipal Administration Department and Rural Development and Panchayat Raj Department shall issue necessary circular to all the urban and rural local bodies in the State for ensuring compliance in this regard by 11.02.2019**

In considering, the above directions of the Hon'ble High Court of Madras, all the Corporation Commissioners (except Greater Chennai Corporation)/ Municipal Commissioners are instructed that, no building shall be assessed for levy of property tax

in any land which has been notified as water body in the revenue records and the same should be ensured. All the Regional Directors of Municipal Administration are also instructed to ensure that, these instructions are being strictly adhered by the local bodies under their jurisdiction without fail. Any discrepancies in this regard will be viewed seriously and the concerned officials will be held responsible.

The receipt of this circular should be acknowledge by return mail.

Sd/- K. Baskaran,  
Commissioner of Municipal Administration.

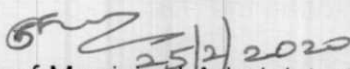
//Forwarded by order//


**To:**

All the Corporation Commissioners. (except Greater Chennai Corporation)  
All the Municipal Commissioners,  
All the Regional Director of Municipal Administration.

**Copy to:**

ADMA, O/o CMA.  
TP Section  
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for Commissioner of Municipal Administration.

  
25/2/2020