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The Governor of Maharashtra has promulgated the Mumbai Municipal Corporation, Maharashtra Education and Employment Guarantee (Cess) and Maharashtra (Urban Areas) Protection and Preservation of Trees (Amendment) Ordinance, 2022 (“**Ordinance**”) dated February 2, 2022, to grant relief from payment of certain components of property tax to residential buildings or tenements having a carpet area of 46.45 square meters (500 square feet) or less, within the municipal limits of the Brihanmumbai Municipal Corporation, with effect from January 1, 2022.

The following acts have been amended by the Ordinance:

Mumbai Municipal Corporation Act, 1888:

- ❖ A new sub-section 1A has been inserted after sub-section 1 of section 140, granting an exemption to residential buildings or tenements having carpet area of 46.45 square meters (500 square feet) or less, within the municipal limits of the Brihanmumbai Municipal Corporation, from levy of the tax component of property tax from January 1, 2022.
- ❖ The proviso and explanation provided under sub-section (1) of clause (c) of section 140, which stated that property tax for residential buildings or tenements having a carpet area of 46.45 square meters (500 square feet) or less would not be collected under section 140, has been deleted with effect from January 1, 2022.

Exemption to certain residential buildings & tenements from payment of certain components of property tax

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Exemption to certain residential buildings & tenements from payment of certain components of property tax

The Maharashtra Education and Employment Guarantee (Cess) Act, 1962:

- ❖ A new section 7A has been inserted after section 7, exempting the levy and collection of education cess on residential buildings or tenements having a carpet area of 46.45 square meters (500 square feet) or less, within the municipal limits of the Brihanmumbai Municipal Corporation, from January 1, 2022.

The Maharashtra (Urban Areas) Protection and Preservation of Trees Act, 1975:

- ❖ A new sub-section 18 (1B – 1) has been inserted after sub-section 18 (1B), exempting the levy and collection of tree cess on residential buildings or tenements having a carpet area of 46.45 square meters (500 square feet) or less, within the municipal limits of the Brihanmumbai Municipal Corporation, from January 1, 2022.

The above stated Ordinance, was published in the Gazette of Maharashtra on February 2, 2022.

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