

GOVERNMENT OF MANIPUR
SECRETARIAT: MAHUD DEPARTMENT

ORDERS BY THE GOVERNOR : MANIPUR

Imphal, the 29th February. 2024

No.BRD-101/2/2021-MAHUD-MAHUD: In exercise the power conferred by Section 77 read with Sub-Section (1) of Section 92 of the Manipur Municipalities Act, 1994, the State Government hereby exempt the payment of property tax in respect of the following categories of land/building/structure in the areas within the Imphal Municipal Corporation and all the other Municipalities in Manipur with immediate effect and until further orders.

Exemptions:

- a. Any building which is used exclusively as a place of public worship (already exempted under sub-section (1) of section 92 of the Manipur Municipalities Act, 1994);
- b. Any holding which is duly registered as a public burial or burning ground (crematorium) under the Act (already exempted under sub-section (1) of section 92 of the Manipur Municipalities Act, 1994);
- c. Land used for religious purposes, religious rites, religious ceremonies and religious festivals;
- d. Buildings and lands owned and used by the Municipal Corporation;
- e. Historical and heritage buildings, so notified by the State Government, Central Government or United Nations Educational, Scientific and Cultural Organization (UNESCO);
- f. State/Central Government land and buildings;
- g. Building and land used for Schools, Colleges and Universities owned or aided by the State Government;
- h. Land used for agricultural or horticultural purposes;
- i. Old age home, home for disabled, home for orphans and homes for destitute;
- j. Ancient monuments not used as residential quarters or as public offices;
- k. Land and structures used for irrigation work vested with the Government;
- l. Land and building used as public shed/public hall/community hall;
- m. Land and building used as public playgrounds, grazing grounds, polo grounds and sport complexes owned by communities/organisations/Government except portions/areas of such properties utilized for commercial purposes;
- n. Dwelling units of widows/war disables of active service personnel of State or Central Government such as State Police, CAPF, Defence Services etc.;
- o. Latrine/Urinal constructed separately from the residential building;
- p. Additional structure for outhouse (sangoi), garage etc. unless used for commercial purpose;
- q. Vacant land having no structure and land appurtenant to any building under the Municipality;

Provided that any category of commercially used property/portion/areas shall not be included in the above provisions for exemptions.

Provided further that the above exemptions shall be applicable to the Imphal Municipal Corporation and all the other Municipalities in Manipur and be in force as may be decided by the State Government from time to time.

By Orders & in the name of Governor,


(M. JOY SINGH)

Commissioner (MAHUD)
Government of Manipur

Copy to:

1. The Secretary to the Chief Minister, Manipur.
2. The PPS to Hon'ble Minister (MAHUD), Manipur.
3. The Staff Officer to Chief Secretary, Government of Manipur.
4. The Special Secretary (Finance), Government of Manipur.
5. Secretary, Manipur Municipality Property Tax Board, Manipur.
6. The Director (MAHUD), Manipur
7. The Director (Printing & Stationery), Manipur - for kind publication in the Extraordinary Gazette of Manipur and to provide 10(ten) copies of the same to this office.
8. The Director (IPR), Manipur - for favour of wide publicity.
9. The Director, DDK, Imphal - for coverage in the news item.
10. The Assistant News Editor, AIR for coverage in the news item.
11. The Editor, Poknapham, Sangai Express, Hueiyen Lanpao, Imphal Free Press Naharolgi Thoudang, Ireibak - for publication of the above notification as a news item.
12. The Municipal Commissioner/Senior Chief Executive Officer/ Chief Executive Officer/ Executive Officer of all ULBs, Manipur concerned.
13. The relevant e-file.