

## REFUND POLICY

1. If the tax calculated as per the Original Return is more than that in the Revised Return, and the assessee had already deposited the entire tax with the municipality, then the assessee can claim the excess as a refund by applying in Form MMPTR 13. The municipality shall scrutinize the claim and if found to be correct, shall order refund of the excess amount:

Provided if the person had not paid the entire sum of tax, then he can adjust the excess tax with the remaining instalments that are due to be paid on dates opted by him.

2. In case the Municipality finds after scrutiny that the person had paid tax in excess than that payable, then the Municipality after proper scrutiny and obtaining appropriate orders from the Executive Officer of the Municipality refund the excess amount to the person.
3. In case the person filed a Revised Return under rule 19 and upon revised calculation, he claims a refund vide submission of Form MMPTR 13 then the Municipality after proper scrutiny and obtaining appropriate orders from the Executive Officer of the Municipality refund the excess amount to the person
4. The Municipality can refund the excess amount only by issuing an account payee cheque or an account payee demand draft drawn on any scheduled bank or through Net banking. In no case, the refund can be made in cash.
5. If the person declines to accept the refund in cash or declines to accept the cheque or the person fails to present the cheque within the validity period of the instrument, then the Municipality shall treat the amount refundable as advance and carry forward the amount for adjustment against dues under these rules of subsequent year or years
6. Payment Processing Errors: It is possible that sometimes while making the payment, the amount is deducted / debited from your bank / credit / debit card and there is an issue while reporting such payment transaction to us by the gateway because of technical problem. In such cases, the payment status may remain pending at our end and payment acknowledgement may not be generated. In such cases, the amount will be refunded automatically within 7 working days without requiring any action at your end.

We will send acknowledgement of every request received by us to you at your Email ID which is registered with us. Our teams will examine your request and do the needful within 5 business days. In case, they need to contact you, they will reach out to you during working timings. Details of refund initiated by us will also be kept informed to you. Pl. note that refund will be made only to such mode through payment was originally made.