

Form MMPTR 9: Self-Assessment Return of Annual Property Value and Property Taxes

Form No. MMPTR 9									
Self-Assessment Return of Annual Property Value and Property Taxes									
Manipur Municipalities (Property Tax) Rules, 2019									
[see sub-rule (1) of rule 17, Sub rule (1) of rule 19]									
Assessment Year of Property Taxation _____					[Select the Year]				
1	Whether this Return an Original Return under Rule 17 ?				Yes	No			
2	Is the return a Belated Return under Rule 18, being submitted after 30 June of the Assessment Year ?				Yes	No			
3	If the return is a Revised Return under Rule 19, then mention,								
	Receipt No of the Original Return				Date of Submission				
4	If the return filed against a Notice for Defective Return under Rule 32, then mention,								
	Receipt No of the Original Return				Date of Submission				
	Notice No issued by Assessing Officer				Date of Notice				
A. ASSESSE DETAILS									
1	Ward No.:			2	Name of Local Council.:				
3	UPIN:			4	LSC No:				
5	Property Address:								
	(provide full details)								
	Telephone Number		Landline		Mobile				
	E-Mail ID								
	(where the acknowledgment of return would be sent)								
B. OWNERSHIP DETAILS									
1	a. Name of the Owner:								
	b. Name of the Co-Owners (in case of Joint Ownership)								
2	Father's / Husband's Name: (only in case of individual and single ownership)								
3	Address for Correspondence (present): [If different from A.5]								
4	Nature of Ownership (Tick the appropriate one)								
	Individual (single/joint)			Partnership Firm			Local Govt.		
	Charitable Organizations			Central Govt.			Central Govt. UT, PSU		
	Trust and Societies			State Govt.			Others		
	Company			Others, (specify) _____					

C. PROPERTY DETAILS									
1 Property Structure as on the date of Return (Select all the applicable items)									
	Vacant Land Plot with no commercial use								
	Vacant Land Plot with commercial use								
	Building / Apartment having a height of 16m / 52.48 ft or above								
	Building / Apartment having a height of below 16 m / 52.48 ft (Ordinary / kutcha)								
	Building / Apartment having a height of below 16 m / 52.48 ft (semi permanent / semi pucca)								
	Building / Apartment having a height of below 16 m / 52.48 ft (permanent / pucca)								
	Advertising hoardings within the property								
	TV/ Telecom towers within the property								
	Other Structure, please specify, _____								
2 Details of Structure, Use, and Age of each Floor / Level as on the date of Return									
Floor No	Covered Area (in sq. Ft)	Use (Tick/Select the appropriate)	User (Tick/Select the appropriate)	Age of the Floor/Level (time of completion on the date of return) (Tick/Select the appropriate)					
				< 10 yrs	10 - 25 yrs	25 - 50 yrs	> 50 years	Heritage	
Floor 1		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 2		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 3		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 4		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 5		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 6		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 7		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						
Floor 8		Residential	Owner						
			Tenant						
		Non-Residential	Owner						
			Tenant						
		Mix	Owner						
			Tenant						

3	When used for Other than Residential Use, then select those appropriate			
	Restaurants / Lodge / Hotels		Educational Institutions	
	Office (Private / Government / PSU / Govt. Undertaking)		Industries / Factories / Warehouse / Godowns / Storage	
	Shops (Retail / Wholesale / Departmental)		Religious / Charitable Institutions	
	Commercial / Market Complex		Offices of Political Organizations	
	Clinic / Nursing Home / Hospital		Stadium / Playground / Parks / Swimming Pool / Gymnasium	
	Diagnostic / Pathology Centres		Assemblyhouse (Cinema / Theatres / Community Hall / Others)	
	Other Use, please mention			

D. INCIDENCE OF TAXATION

Incidence to determine Annual Property Value and Property Tax thereof rests with the owner:

[Select the appropriate one]

- | | |
|--|--|
| | Not within the exemption as per Section 92(1) and Section 77 of the Manipur Municipalities Act, 1994 |
| | Within the exemption as per Section 92(1) and Section 77 of the Manipur Municipalities Act, 1994 |

If claiming exemption, then tick / select appropriate category to claim exemption

- | | |
|--|---|
| | Places exclusively used for public worship and either actually so used or used for no other purposes [S. 92(1)] |
| | Places exclusively used as public burial or burning ground [S.92(1)] |
| | Any class of building exempted by government from levying property tax [S. 77] |

E. COMPUTATION OF ANNUAL PROPERTY VALUE AND ANNUAL TAX

[Applicable for only those assesses that are not claiming exemption]

Floor No	Covered Area, sq.ft.	Area Classification	Unit Area Value (Rs.)	Multiplicative Factors				Annual Property Value (INR)
				Location Factor	Structure Factor	Ownership and Usage Factor	Age Factor	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (b) x (d) x (e) x (f) x (g) x (h)
Vacant Land								
Floor 1								
Floor 2								
Floor 3								
Floor 4								
Floor 5								
Floor 6								
Floor 7								
Floor 8								
Total Annual Property Value for the Assessment Year								

Tax Payable on the Annual Property Value				
Account Code	Tax Head	Rate of Tax (%)	Tax Amount (INR)	
	Tax for General Purpose			
	Tax for Street Lighting			
	Tax for Conservancy			
	Annual Tax Payable			
Less: Rebate for Special Reasons as per Rule 26				
Notification _____		Dated _____		
Notification _____		Dated _____		
Gross Annual Tax Payable				

F. PAYMENT OF ANNUAL TAX

1 Choose the Payment Option to Pay Annual Tax (Claim rebate under Rule 25)

<input type="checkbox"/>	Annual Payment before 30 June of the Assessment Year
<input type="checkbox"/>	Half-yearly payment before 30 June and 31 December of the Assessment Year
<input type="checkbox"/>	Quarterly payment before 30 June, 30 September, 31 December, 28 February of the Assessment Year
<input type="checkbox"/>	Properties constructed during the Assessment Year
<input type="checkbox"/>	Adjustment of advance deposits paid in earlier years

2 Payment of Dues

Total Tax Payable	With Rebate under Rule 25	Without Rebate after Due Date
Payable before 30 June		
Payable before 30 September		
Payable before 31 December		
Payable before 28 February		
One-time payment for first-time assesses		
Net Annual Tax Payable		
Add: Interest under Rule 27		
Less: Adjustment of Advances		
Date of Advance: _____		
Challan Number: _____		
Net Dues Payable		

I (name in block letters),
 son/wife/daughter of resident of Ward No:
 hereby certify that the above details are true to my knowledge and belief. I provided the details for this Self Assessment Return in the capacity of an owner / occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as
 (Individual / Designation of Occupier) and I am also competent to make this submission and verify it. I am aware of the penal provisions of the Manipur Municipalities Act, 2007 (as amended) and the Rules framed there under which are attracted on wilful suppression and submission of false and incorrect particulars.

Date:

Signature of owner / occupier (with seal, if non-individual)

Form MMPTR 10: Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes

Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes			
Manipur Municipalities (Property Tax) Rules, 2019			
[see sub-rule (9) of rule 17]			
Assessment Year of Property Taxation _____		[Mention the Year]	
<input type="checkbox"/>	Original Return under Rule 17		
<input type="checkbox"/>	Belated Return under Rule 18, being submitted after 30 June of the Assessment Year		
<input type="checkbox"/>	Revised Return under Rule 19		
<input type="checkbox"/>	Return filed against a Notice for Defective Return under Rule 32		
Return Filed By _____			
Ward No.:	<input type="text"/>	Name of Leikai / Leirak .:	<input type="text"/>
UPIN:	<input type="text"/>	Rev Village :	<input type="text"/>
		Patta No	<input type="text"/>
		Dag No	<input type="text"/>
Property Address: _____			
Telephone Number	Landline	Mobile	<input type="text"/>
E-Mail ID	<input type="text"/>		
Return Acknowledgment Number		<input type="text"/>	
Date of Submission of Annual Return		<input type="text"/>	
Total Annual Property Value for the Assessment Year		<input type="text"/>	
Annual Tax Payable for the Assessment Year		<input type="text"/>	
Total Rebate Claimed for Special Reasons as per Rule 26		<input type="text"/>	
Total Rebate Claimed for Payments within Due Dates as per Rule 25		<input type="text"/>	
Arrears Payable as on the beginning of the Assessment Year		<input type="text"/>	
Interest Payable as per Rule 27		<input type="text"/>	
Total Dues Payable		<input type="text"/>	
Total Adjustment of Advances		<input type="text"/>	
Net Dues Payable		<input type="text"/>	
Please use the Challan in Form No: MMPTR-11 to pay your net dues using online facility or at the designated counters within the selected due date / dates. It is the duty of every citizen to pay their taxes and government dues in time.			
Date <input type="text"/>		Executive Officer _____ (name of Municipality)	

Form MMPTR 11: Challan for payment of Property Tax Dues

Form No. MMPTR 11			
Challan for payment of Property Tax Dues			
Manipur Municipalities (Property Tax) Rules, 2019			
[see sub-rule (10) of rule 17]			
Tax-Payers' Copy			
Challan No			Challan Due Date
UPIN			
Property Address:			
Net Dues Payable vide this Challan			
I/We hereby tender an amount of Rs..... by Cash / Cheque / DD / Credit Card / Debit Card / NetBanking			
(Rupees only)			
Cheque / DD No:		Bank	Branch
Note: 1. Cheque / DD shall be in the name of 2. Please write the owner's name, UPIN, and your phone number on the reverse of Cheque/DD. 3. Only one cheque accepted against one challan. 4. Collect your receipt from the counter or generate on-line.			
✂ Tear for Acknowledgment (Hand over to owner/occupier of the property).....			
Counters' Copy			
Challan No			Challan Due Date
UPIN			
Property Address:			
Net Dues Payable vide this Challan			
I/We hereby tender an amount of Rs..... by Cash / Cheque / DD / Credit Card / Debit Card / NetBanking			
(Rupees only)			
Cheque / DD No:		Bank	Branch
Note: 1. Cheque / DD shall be in the name of 2. Please write the owner's name, UPIN, and your phone number on the reverse of Cheque/DD. 3. Only one cheque accepted against one challan. 4. Collect your receipt from the counter or generate on-line.			