

Name of ULB/ Da : Siliguri Municipal Corporation		
List of taxes, Fees And tolls Collected by the ulb	Tick Mark Which is Applicable	Rate of Taxes,Fees And Tolls
1.Fee per head of per vehicale for providing Municipal Service in connection with any congregation of whatever nature, including pilgrimage,Fair,Festival, circus or yatra.	✓	(A) Working Days Rs.350 per tank.(B)Sunday & Holidays Rs.450 per tank.(c) Commercial Charges Rs.700 per Tank.
2.Fee per head of per vehicle for providing municipal service	✓	Report Attached Annexure-A
3.Fees for licenses issued or permissions granted under the provision of the Act.	✓	Fees for licenses issued or permission granted under W.B. municipal Act 1993(Section-118)fees Rs.50 upto Rs. 500 /- per year
4.Tolls on heavy trucks	Not applicable	Not applicable
5.A special conservancycharge for providing municipal services in connection with removal of solid waste.	✓	Report Attached Annexure-A
6.Property tax on annual value of lands & buildings located in the manicipal area.	✓	27%
7.Fee for issuing certificate of enlistment in respect of profession Trades & callings.	✓	Fees for issuing certificate of enlistment of provission Trade & calling under W.B. MC Act 2006 Annexure-C
8.License for use of site for the purpose of advetsement.	✓	Fees for issuing certificate of enlistment of provission Trade & calling under W.B. Municipal Act 2006 143. sub section no.6
9.Tax on advertisement	✓	Tax on advertesment under section W.B. Municipalty act 2006,under 142 rates 200/- per sq.metter
10.Tax for registration of carts and carriages.	✓	Tax for registration of carts on carriage as per W.B. Municipal Act 2006 Section 148 by 'D'only for cycle rickshow Rs. 100 /- per year
11.Tolls on municipal ferries.	Not applicable	Not applicable
12.Tolls on navigable channels.	Not applicable	Not applicable
13.Fees or charges permissible under the Indan Telegraph Act,1985, or the India Electricity Act,1910.	Not applicable	Not applicable

14. Parking fee.	✓	Parking fees for two wheeler Rs. 5/- per hour & for four wheeler Rs. 10 /- per hour.
15. Permission fee for projecting any platform, verandah balcony, sunshade, weather frame or like over any public street.		
16. Fine for encroachment on public street or place	Not applicable	Not applicable
17. Fee for obtaining permission before utilising, selling, leasing out or otherwise disposing of any land or building.	Not applicable	Not applicable
18. Fee for obtaining license for using a premise for non- residential purpose.	Not applicable	Not applicable
19. Fee for sanction of building plan.	✓	Report Attached Annexure-B
20. Charge for supply of water for domestic and non-domestic purpose.	✓	(A) Domestic : 1% of the deposited amount or connection charges. (B) Non-Domestic : 2% of the deposited amount or connection charges.
21. Fee for permission for house water connection	✓	(a) upto 3000 sq.ft cover area Rs. 3000/- (B) Above 3000 sq.ft. cover area Rs. 4000 (C) Above 4000 sq.ft. cover area Rs. 5000 (D) Above 5000 sq.ft. cover area Rs. 5000/- plus Rs. 1 /- per sq ft additional Area. Building flat / ownership apartment above 5 nos. tenement Rs. 2/- sq.ft.
22. Fee for supplying water to a local authority or other person outside the municipal area.	Not applicable	Not applicable
24. Fee for sanction of plans for construction, repair, addition or alternation of house, drain or cesspool.	✓	Report Attached
25. Fee for permission for selling any material in market	Not applicable	Not applicable
26. Levy of stallage, rent and fee for use of stall, shop, stand, shed.		
27. License fee for using a place as private market.	✓	Not applicable for trade licence dept. but applicable for Market section.



28. License fee for flesh, fish and poultry.	✓	Trade Licence fees retail Rs.100/- & whole sale Rs.1500/- and conservancy fees as applicable .
29. License fee for hawking articles.	✓	Hawking Licence fees Rs. 100/-
30. License fee for using a permise for keeping animal, birds ect.	✓	Not applicable
31. Fee for registration of birts and deaths	✓	(A) Birth Registration fees Rs. 5/- (B) Death Registration fees Rs.5/-
32. Fee for registration of the private places for disposal of dead.	✓	Report Attached Annexure-A
33. Fee for obtaining permission for opening new place for disposal of dead.	✓	Report Attached Annexure-A
34. Entertainment Tax, State Tax collected by ULB	Not applicable	Not applicable
35. Surcharge on Property Tax.	✓	Surcharge on Property Tax 15%

Agencies

✓  
Commissioner  
Siliguri Municipal Corporation



Annexure - A

**:- Conservancy Charges for providing municipal services :-**

<b><u>:- Conservancy Charge: -</u></b>		
SL. No.	Type of Business	Rate per month
1	Star Category, Marriage Hall/Lawn, Room tariff -3000/- and above	3000.00
2	Room 20 & above along with Restaurant cum Bar	1200.00
3	Only Room 20 & above	700.00
4	Only Room below 20/ Restaurant/Big Pice Hotel	500.00
5	Bar with extra facilities	3000.00
6	Only Restaurant cum Bar	900.00
7	Small Pice Hotel	400.00
8	Bhawan up to Single Floor (Small)	1500.00
9	Bhawan up to more than Single Floor (Big)	2000.00
10	Sweet Shop ( H.C. Road, Bidhan Road, S.F. Road & Bardhaman Road )	1000.00
11	Sweet Shop ( Except H.C. Road, Bidhan Road, S.F. Road & Bardhaman Road )	300.00
12	Sweet Factory	800.00
13	Indoor Stadium/K.J. Stadium/K.C. Bhawan ( Per Program )	1000.00
14	Mela & others ( Per day per Stall)	30.00
15	Disposal of Garbage at Dumping Ground ( per Trip)	500.00
16	Nursing Home Up to 20 beds	2000.00
17	Nursing Home Up to 40 beds	3000.00
18	Nursing Home more than 40 beds	5000.00
19	Pathological Laboratory (Small)	500.00
20	Pathological Laboratory (Big)	700.00
21	<b><u>:- Cesspool Service :-</u></b>	
22	Normal Septic Tank ( Per Trip/ 3000 Liters )	700.00
23	Low Cost Septic Tank ( Per Trip/ 3000 Liters )	300.00
24	Talkal ( Per Trip/ 3000 Liters )	1000.00
25	Outside S.M.C. Area( Per Trip/ 3000 Liters )	2000.00

*[Signature]*



**-: SWM Charges :-**

SL. No.	Specification of Heads	Rate per month
1	General Family	10.00
2	BPL Card Holder	5.00
3	Shop Keeper	15.00
4	Ordinary Sweet/Meat Stall	30.00
5	Fast Food Mobile Van	10.00
6	Flower Stall	100.00

*Signature*

**Annexure - 12**  
**Siliguri Municipal Corporation**  
**Building Cell**

**A) Fees of Site Plan**

Sl. No.	Land Area	Building Area	Fees per Sft. Of land Area
1.	Upto 5 Kathas	Upto 5 Tenements	Re. 1.00
2.	Upto 5 Kathas	Above 5 Tenements	Rs. 2.00
3	Upto 5 Kathas	Upto 5 Tenements	Rs. 2.00
		Above 5 Tenements	Rs. 3.00

**B) Fees of Building Plan**

Sl. No.	Building Area	Rate per Sft.
1.	Upto 3000 Sft.	Re. 0.60
2.	3001 Sft. To 5000 Sft.	Re. 0.80
3.	Above 5000 Sft.	Rs. 1.50

Apart from above Plan passing fees for Commercial Building & any Building having more than 5nos. tenement will be 06(six) times of the Residential building.

**C) Renewal** – Renewal fees of building plan would be 25% of the plan passing fees.

**D) Debris Charges :- ( Existing & at the time construction)**

Sl. No.	Particulars	Upto 4(Four) Tenements	Above 4(Four) Tenements & any type of Commercial Building.
1.	Building of any Class & category	-----	-----
2.	RCC Structure.	Rs. 5.00 per sq. ft.	Rs. 10.00 per sq. ft.
3.	Semi Pucca Structure	Rs. 3.00 per sq. ft.	Rs. 6.00 per sq. ft.
	Wooden Structure	Rs. 2.00 per sq. ft.	Rs. 4.00 per sq. ft.
	New Construction	Rs. 3.00 per sq. ft. of proposed building area as per approved plan	Rs. 6.00 per sq. ft. of proposed building area as per approved plan

**E) Infrastructure Development Charges.**

Upto 5 Kathas, Upto 5 tenements		Nil
Upto 5 Kathas, Above 5 tenements	Rs.2.00	Per sft. Of proposed total floor area
Above 5 Kathas, Upto 10 Kathas	Rs.4.00	Per sft. Of proposed total floor area
Above 10 Kathas, Upto 25 Kathas	Rs.5.00	Per sft. Of proposed total floor area
Above 25 Kathas, Upto 50 Kathas	Rs.8.00	Per sft. Of proposed total floor area
Above 50 Kathas	Rs.10.00	Per sft. Of proposed total floor area

**F) Fees for Common Wall**

Maximum area of land	2.50 Kathas	Rs.4.00	Per sft. Of land area
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**G) Fees for Shifting Rear open space Facilities.**

Maximum area of land	2.50 Kathas	Rs.4.00	Per sft. Of land area
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**Water Charge :-**

1.	Upto 3000 Sft.	RS. 3000.00
2.	3001 Sft. To 4000 Sft.	RS. 4000.00
3.	4000 Sft. To 5000 Sft.	RS. 5000.00
4.	Above 5000 Sft.	Re. 1.00 per Sft.
5.	Above 05 (five) tenements & Commercial Building.	Rs. 2.00 per Sft.

**H) Fees for Citified ( Xerox Copy) of Building Plan**

Sl. No.	Building Area	Rate
1.	Upto 3000 Sft.	RS. 500.00 per Copy
2.	3001 Sft. To 5000 Sft.	RS. 1000.00 Per Copy
3.	Above 5000 Sft.	RS. 2000.00 Per Copy

*[Signature]*  
 20/8/19



## ANNEXURE - C

**GOVERNMENT OF WEST BENGAL  
DEPARTMENT OF MUNICIPAL AFFAIRS  
WRITERS' BUILDINGS: KOLKATA**

### **ORDER**

**No. 570/MA/O/C-4/3R-4/2015**

**Dated, Kolkata, the 19th day of August, 2015.**

In exercise of the power conferred by Section 141 of the West Bengal Municipal Corporation Act, 2006 (West Ben. Act XXXIX of 2006) the Governor is pleased hereby to make the following guidelines in relation to enlistment of profession, trade and calling in the Municipal Corporations administered by the West Bengal Municipal Corporation Act, 2006:

### **Guidelines**

**1. Short title, Commencement and application.** (1) These guidelines may be called the Guidelines for enlistment of Profession, Trade and Calling in the Corporation areas.

(2) They shall come into force on and from the date of issue of the guidelines, and shall be applicable for the Corporation areas of this State.

**2. Definitions.** (1) In these guidelines, -

- (a) "Act" means the West Bengal Municipal Corporation Act, 2006 (West Ben. Act XXXIX of 2006) ;
- (b) "Annexure" means the annexure annexed to these guidelines;
- (c) "Certificate" means a certificate of enlistment for profession, Trade and Calling ;
- (d) "clause" means a clause of this guidelines;

(2) The words and expressions used in these guidelines, but not defined, shall have the same meaning as in the Act.

**3. Submission of application for the Certificate of Enlistment.** (1) Every person engaged, or intending to be engaged in any profession, Trade and Calling, as specified in column II of Annexure I, within the jurisdictional limits of the Municipal Corporation, either by himself or by any agent or representative, shall apply, in form 'J' of the West Bengal Municipal (Finance and Accounting) Rules, 1999, Annexed at Annexure III, for a Permanent Certificate of Enlistment for a maximum period of three years, and for Provisional Certificate of Enlistment for a period of one year to the Municipal Commissioner of the Municipal Corporation or, in his absence, the officer authorized in this behalf, alongwith the documents mentioned in clause 4 and also with a fee for the entire period for which the enlistment has been applied for, and the total amount of such fee for more than one year shall be calculated on the basis of the annual fee as specified in Annexure I, against the respective Profession, Trade and Calling.

(2) The application for obtaining provisional/ permanent Certificate of Enlistment as per modified Form J can also be submitted by the applicant to the State Government directly as may be notified from time to time.

**4. Documents required for submission of application for the Certificate.** - (1) For submission of an application under clause 3, the following documents shall be required to be submitted for all trades:

- (a) Photocopy of current rent receipt / challan from rent control (for tenants) or current Property Tax Receipt /Bill of the Corporation(for owner of the trading premises);
- (b) In case of Rent-free trading spaces, current consent letter in original, mentioning the area along with Current Certificate of Enlishment of the consenter if the said consenter doing any Trade along with current Rent Receipt / Receipts from Rent Control or Current municipal Property Tax Receipt/ Bill of the Consenter; and
- (c) Copy of agreement / Certified copy of conveyance Deed or in case of I.G.R. Receipt copy which duly certified by the respective Advocate for confirming I.G.R. for registration of purchase/received copy of an application for Mutation.

(2) In addition to the documents specified in sub-clause (1), some specific documents in respect of specific professions, trades and callings, as mentioned in Annexure II, read with the Appendixes of Annexure II, shall be also be submitted by the applicant.

**5. Issue of Certificate.** - (1) The Commissioner of the Municipal Corporation or, in his absence, the officer of the Municipal Corporation, authorized in this behalf, after examining the application, specified in clause 3 or Clause 7, shall, within 15 days from the date of receipt of the application, issue a Provisional / Permanent Certificate of Enlistment, as the case may be, to the applicant concerned or reject the application if it is not in order.

(2) In the case of rejection of any application the Municipal Authority shall refund the amount, if any, deposited by the applicant alongwith the communication of such rejection.

**6. Validity and renewal of the certificate.** - (1) The Permanent Certificate of Enlistment issued under clause 5 shall remain valid for a maximum period of three years from the date of issue of the certificate. The Provisional Certificate of Enlistment shall remain valid for one year, and shall not be renewable.

(2) On or before completion of the validity of the Certificate from the date of issue of the Certificate or renewal thereof, as the case may be, the Certificate shall be renewed by the holder of the Certificate, and the fees and procedure as specified in clauses 3 & 4 shall be followed, mutatis mutandis, for this purpose.

**7. Modalities for making online applications for Enlistment of Profession, Trade and Calling.-** Notwithstanding anything contained in this guidelines, the issue relates to applying for enlistment and modalities for issuance of Certificate of Enlistment may also be guided by the following provisions:



(1) Applications for Provisional and Permanent Certificate of Enlistment may be made online through [www.myenterprisewb.in](http://www.myenterprisewb.in) for Micro, Small and Medium Enterprises & Textile industries, and [www.wbidcl.com](http://www.wbidcl.com) (Silpa Sathi) for large industries.

(2) In the cases where any or all necessary statutory clearance remain pending, the applicant may apply for Provisional Certificate of Enlistment, and where all the statutory clearances are available, the applicant may apply for Permanent Certificate of Enlistment.

(3) Within fifteen days from the date of receipt of any application, received through the web portals, mentioned in point (1), from the Micro, Small and Medium Enterprise Facilitation Centre (MFC) or Silpa Sathi, the respective Municipal Corporation shall issue Provisional Certificate or Permanent Certificate of Enlistment, as the case may be, except for trades/ businesses specifically prohibited like chit fund, hazardous industries etc. as notified by the Government from time to time, and shall communicate their approval to the respective Micro, Small and Medium Enterprise Facilitation Centre (MFC) or Silpa Sathi, and on receipt of intimation from the MFC or Silpa Sathi, as the case may be, the Provisional Certificate or the Permanent Certificate of Enlistment, as the case may be, shall be physically collected by the applicant from the concerned Municipal Corporation after depositing the requisite fees.

(4) In the case of receipt of the Provisional Certificate under point (3), the applicant will obtain all statutory clearance based on this Provisional Certificate of Enlistment, and will apply for Permanent Certificate of Enlistment through the same route as mentioned in point (3). MFC/ Silpa Sathi will do the necessary scrutiny and then recommend the application to the concerned Municipality, and the Municipality, within fifteen days from the date of receipt of the recommendation of MFC/ Silpa Sathi, will issue Permanent Certificate of Enlistment except for trades/ businesses specifically prohibited (like multi-level marketing, chit fund, hazardous industries etc. as notified by the Government from time to time), for a maximum period of three years. On receipt of intimation the applicant will collect Permanent Certificate of Enlistment after depositing requisite fees.

**8. Issuance of Certificate and maintenance of records thereof.** – Provisional Certificate of Enlistment and Permanent Certificate of Enlistment shall be issued in Form 24 of the West Bengal Municipal (Finance and Accounting ) Rules, 1999, as Annexed at Annexure IV, and record for the purpose shall be maintained as per Form 25 of the West Bengal Municipal (Finance and Accounting ) Rules, 1999 as Annexed in Annexure V.

**By Order of the Governor**

Sd./- M. Chatterjee  
**Jt. Secy to the Govt. of West Bengal.**

No. 570/1(50)/MA/O/C-4/3R-4/2015

Dated, Kolkata, the 19th day of August, 2015.

Copy forwarded for information and necessary action to the, :-

- (1) Secretary to the Chief Minister, West Bengal.
- (2) OSD to Chief Secretary, Government of West Bengal.
- (3) Addl. Chief Secretary/Principal Secretary/Secretary, \_\_\_\_\_ Department
- (4) Mayor/ Board of Administrators, Asansol/ Bidhannagar/ Durgapur/ Chandernagore/ Siliguri Municipal Corporation, P.O. \_\_\_\_\_, Dist. \_\_\_\_\_.
- (5) District Magistrate, \_\_\_\_\_, P.O. \_\_\_\_\_, Dist. \_\_\_\_\_.
- (6) Commissioner, Asansol/ Durgapur/ Chandernagore/ Siliguri Municipal Corporation, P.O. \_\_\_\_\_, Dist. \_\_\_\_\_.
- (7) Chief Engineer, Municipal Engineering Directorate, Government of West Bengal, Bikash Bhawan, Salt Lake, Kolkata – 700 091.
- (8) Director of Local Bodies, West Bengal.
- (9) Director, State Urban Development Agency.
- (10) Private Secretary to the Minister-in-Charge, Municipal Affairs & Urban Development Department.
- (11) Pr. S to Principal Secretary, Municipal Affairs Department.
- (12) Cell – \_\_\_\_\_ of this Department.
- (13) Guard file of Cell – 4 of this Department.

  
19/8/15  
Joint Secretary.



**ANNEXURE TO ORDER NO. 570/MA DATED 19<sup>TH</sup> AUGUST, 2015 REGARDING GUIDELINES**  
**(relation to enlistment of profession, trade and calling in the Municipal Corporations (except**

**KMC & HMC]**

**Annexure - I**

**[Clause 3(1)]**

Sl.No.	NATURE OF TRADE	Proposed fee for Municipal Corporations	Proposed fee for the Municipalities
1	Amusement park	2,500	1,500
2	Analyst with laboratory	50	50
3	Art gallery/exhibition gallery	50	50
4	Atm banking (off site/on site)	2,000	1,200
5	Auction house	50	50
6	Band supplier	50	50
7	Beauty parlour (non a.c.)	50	50
8	Beauty parlour/saloon (with a.c.)	500	300
9	Billiard / snooker room keeper	500	300
10	Block maker / seller	50	50
11	Blood bank	50	30
12	Boarding/guest house (lodging only with / without a.c.)	50	50
13	Boat owner/supplier	50	50
14	Boating resort (without food)	2,500	1,500
15	Boating resort (with food)	2,500	1,500
16	Book maker for race horses	50	50
17	Bottle seller	50	50
18	Bottles/utensils cleaner	50	50
19	Bullion merchant	50	50
20	Cable tv operator/sub agent thereof	200	120
21	Call centre	50	50
22	Câterer/home delivery	50	50
23	Ceremonial house (area upto 2,500 sq.ft.)	50	50
24	Ceremonial house (area 2,501 - 4,000 sq.ft.)	50	50
25	Ceremonial house (area 4,001 - 5,500 sq.ft.)	50	50
26	Ceremonial house (area 5,501 - 7,500 sq.ft.)	2,000	1,200
27	Ceremonial house (area above 7,500 sq.ft.)	2,500	1,500
28	Chain/jack pully seller/renter/repairer	50	50
29	Charitable dispensary/medication centre	50	50
30	Charitable hospital	50	50
31	Cigarette/biri/hucca-tobacco/ khaini/zarda/betel/pan masala seller/supplier	50	50
32	Cinema/film/tv-serial/programme producer/distributor	1,000	600
33	Cinema/film/tv serial/programme studio	50	50
34	Cinema/theatre/auditorium	50	50
35	Circus owner	50	50


  
 Jt. Secretary

36	Cloth printer (manually)	50	50
37	Cloth printer (power driven)	50	50
38	Collection centre for...	50	50
39	Commercial school/college/tuition in group (non technical)	50	50
40	Commercial school/college/tuition in group (technical)	2,500	1,500
41	Commercial theatre group	100	60
42	Commercial centre/conference room owner (letting of officespace/table space) / banquet / assembly hall	1,500	900
43	Commercial/members' club (without restaurant & without bar)	2,500	1,500
44	Commercial/members' club (with restaurant & with/without bar)	2,500	1,500
45	Commission agent/broker of/sub broker of (non food	150	90
46	Commission agent/broker of/sub broker of (food items)	150	90
47	Company regd.under company's act 1956 (dealing nonfoods)/bank/financial institution (area upto 1,000 sq.ft.)	100	60
48	Company regd.under company's act 1956 (dealing nonfoods)/bank/financial institution (area 1,001 - 2,000 sq.ft.)	500	300
49	Company regd.under company's act 1956 (dealing nonfoods)/bank/financial institution (area 2,001 - 3,000 sq.ft.)	1,000	600
50	Company regd.under company's act 1956 (dealing nonfoods)/bank/financial institution (area above 3,000 sq.ft.)	1,500	900
51	Company regd.under company's act 1956 (dealing foods) /bank/financialinstitution with canteen (area upto 1,000 sq.ft.)	100	60
52	Company regd.under company's act 1956 (dealing foods) /bank/financialinstitution with canteen (area 1,001 - 2,000 sq.ft.)	500	300
53	Company regd.under company's act 1956 (dealing foods) /bank/financialinstitution with canteen (area 2,001 - 3,000 sq.ft.)	1,000	600
54	Company regd.under company's act 1956 (dealing foods)/bank/financial	1,500	900
55	Computer education institution	50	50
56	Consumer co-operative/body of individuals (dealing non food items)	50	50
57	Consumer co-operative/body of individuals (dealing food items)	50	50
58	Contractor (civil/mechanical/ electrical), builder, developer & alike	200	120
59	Contractor/supplier of security guards/ nurses/ ayas/ labours/ housekeepers & alike	200	120
60	Courier service / logistics management	250	150
61	Cycle / cycle rickshaw / animal drawn carriage repairer	50	50
62	Data processing / electronic data conversion centre	50	50
63	Decorator / flower decorator	50	50
64	Dental clinic (total area upto 300 sq.ft.)	50	50
65	Dental clinic (total area 301 - 800 sq.ft.)	50	30
66	Dental clinic (total area above 800 sq.ft.)	50	30

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*JK Secretary*



67	Departmental store (seller of food & non food items) covering area above 500 sq.ft.	2,500	1,500
68	Desk top publisher (dtp)	50	50
69	Doctor's clinic	50	50
70	Doctors' polyclinic	1,500	900
71	Dyer	50	50
72	Earth pot/idol/image ornaments/ handicrafts maker/seller/supplier	50	50
73	Eating house/restaurant/eating house cum restaurant/fast food centre (area upto 150 sq.ft.)	50	50
74	Eating house/restaurant/eating house cum restaurant/fast food centre (area 151 - 300 sq.ft.)	50	50
75	Eating house/restaurant/eating house cum restaurant/fast food centre (area 301 - 500 sq.ft.)	50	50
76	Eating house/restaurant/eating house cum restaurant/fast food centre (area 501 - 1,000 sq.ft.)	50	50
77	Eating house/restaurant/eating house cum restaurant/fast food centre (area 1,001 - 1,500 sq.ft.)	50	50
78	Eating house/restaurant/eating house cum restaurant/fast food centre (area 1,501 - 2,500 sq.ft.)	50	50
79	Eating house/restaurant/eating house cum restaurant/fast food centre (area above 2,500 sq.ft.)	50	50
80	Egg seller	50	50
81	E-mail/e-commerce/internet/cyber cafe services	50	50
82	Embroiderer (manual)	50	50
83	Fancy fish seller/supplier	50	50
84	Financer	2,500	1,500
85	Fish/dry fish/meat/tallow/fowl/crab/sea food seller/supplier	50	50
86	Flower seller/supplier	50	50
87	Garage (parking only)	50	50
88	Godown/warehouse/aarat/store/stockist of non food items	250	150
89	Godown/warehouse/aarat/store/stockist of food items	250	150
90	Gold/silver/copper/tin/black/brass smithy & alike	50	50
91	Gymnasium/health club (with motorised instruments/ sauna bath/slimming arrangements & alike)	2,500	1,500
92	Hatchery owner	50	50
93	Health resort	2,500	1,500
94	Horse dealer	50	50
95	Horse (race horse) dealer	50	50
96	Hotel without star (food & lodging, without bar & with/without a.c.)	1,500	900
97	Hotel without star (food & lodging, with bar & with/without a.c.)	1,500	900

*S. Singh*

*It. Secretary*

98	Hotel 1-star (without bar & with / without a.c.)	2,000	1,200
99	Hotel 1-star (with bar & with / without a.c.)	2,000	1,200
100	Hotel 2-star (without bar & with / without a.c.)	2,000	1,200
101	Hotel 2-star (with bar & with/without a/c)	2,000	1,200
102	Hotel 3-star	2,500	1,500
103	Hotel 4-star	2,500	1,500
104	Hotel 5-star	2,500	1,500
105	Hotel 5-star deluxe	2,500	1,500
106	Hotel above 5-star deluxe	2,500	1,500
107	Importer/exporter (of non food items)	500	300
108	Importer/exporter (of food items)	500	300
109	Garments shop (area upto 500 sq.ft.)	50	50
110	Garments shop (area 501 - 1,000 sq.ft.)	500	300
111	Garments shop (area above 1,000 sq.ft.)	1,500	900
112	Jatra, paalaa gaan, opera & alike	50	50
113	Jewellery shop (area upto 500 sq.ft.)	50	50
114	Jewellery shop (area 501 - 1,000 sq.ft.)	500	300
115	Jewellery shop (area above 1,000 sq.ft.)	1,500	900
116	Kiosk/stall of non food items (in separate identified campus or assessable premises)	50	50
117	Kiosk/stall of food items (in separate identified campus or assessable premises)	50	50
118	Kite maker and/or seller/supplier	50	50
119	Laundry (ironing only)	50	50
120	Laundry (without workshop)	50	50
121	Laundry (with workshop)	50	50
122	Leisure plex	2,500	1,500
123	Licenced country liquor off shop/wholeseller/stockist/godown	2,500	1,500
124	Licenced country liquor on shop	2,500	1,500
125	Licenced foreign liquor off shop/wholeseller/stockist/godown	2,500	1,500
126	Licenced foreign liquor on shop (with/without restaurant)	2,500	1,500
127	Licenced ganja/opium/pachai/todi/bhang shop /wholeseller/stockist/ godown	2,500	1,500
128	Lpg filling centre for auto mobiles (without service station)	2,500	1,500
129	Lpg filling centre for auto mobiles (with service station)	2,500	1,500
130	Liquor bottling plant (upto 1,000 sq.ft)	50	50
131	Liquor bottling plant (above 1,000 sq.ft)	1,000	600
132	Manufacturer of country liquor	2,500	1,500
133	Manufacturer of mineral water	2,000	1,200
134	Market/shopping mall owner	2,500	1,500
135	Marriage bureau	50	50

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*IT Secretary*

136	Mobile outlet (3-wheeler) of non food items (should have separate office/factory premises)	50	50
137	Mobile outlet (3-wheeler) of food items (should have separate office/factory premises)	50	50
138	Mobile outlet (4-wheeler) of non food items (should have separate office/factory premises)	50	50
139	Mobile outlet (4-wheeler) of food items (should have separate office/factory premises)	50	50
140	Mobile std/isd/pco booth	50	50
141	Mobile generator (three wheeler)	50	50
142	Mobile generator (four wheeler)	50	50
143	Money lender/changer	1,000	600
144	Mortuary	50	50
145	Motor training institute	1,000	600
146	Multiplex	2,500	1,500
147	News paper/periodical/journal publisher (without press)	50	50
148	News paper/periodical/journal publisher (with press)	50	50
149	Nursery of plants/mushroom culture	100	60
150	Nursery school/creche	1,000	600
151	Nursing home/day care centre/private hospital (no. of beds upto 10)	2,500	1,500
152	Nursing home/daycare centre/private hospital (no. of beds more than 10)	2,500	1,500
153	Office/chamber/studio of —	150	90
154	Organisation for performing/visual art	50	50
155	Organiser of exhibition/fair/fete/mela	500	300
156	Owner of public carriage (for each truck,bus,taxi,auto & alike with/without office)	50	50
157	Owner of telecommunication tower (for each tower)	2,500	1,500
158	Online business for non food items	1,500	900
159	Online business for food items	1,500	900
160	Pathological/diagnostic centre/laboratory clinic for x-ray/	2,500	1,500
161	Paying guest house / bed and breakfast (upto 5 beds)	50	50
162	Petrol pump without hydraulic machine	2,500	1,500
163	Petrol pump with hydraulic machine(s)	2,500	1,500
164	Photography shop (without laboratory)	50	50
165	Photo processing laboratory (with/without studio)	1,000	600
166	Photocopier only	50	50
167	Physiotherapy clinic/yoga centre (with instruments)	500	300
168	Planetarium	2,500	1,500
169	Private school/college	2,500	1,500
170	Professional(s) (without office/chamber/studio/laboratory)	50	50

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Jt. Secretary

171	Professional(s) (with office/chamber/studio/laboratory)	50	50
172	Publisher/seller/supplier of book	100	60
173	Race course	2,500	1,500
174	Renter of...	50	50
175	Research organisation (non profit)/welfare organisation/non/ govt.organisation (ngo)	50	50
176	Retail seller/supplier of non food items	100	60
177	Retail seller/supplier of food items	100	60
178	Rubber stamp maker and/or seller	50	50
179	Saloon (non a/c)	50	50
180	Seller of livestock (birds)	50	50
181	Seller of livestock (animals)	50	50
182	Sharpener	50	50
183	Shawl repairer/mender/darkner	50	50
184	Sign board/banner maker	50	50
185	Std/isd/pco/fax booth/centre (static)	50	50
186	Sweetmeat seller/supplier (non a.c.)	100	60
187	Sweetmeat seller/supplier (with a.c.)	1,000	600
188	Sweetmeat seller/supplier with workshop (total area upto 200 sq.ft.)	100	60
189	Sweetmeat seller/supplier with workshop (total area 201 - 400 sq.ft.)	100	60
190	Sweetmeat seller/supplier with workshop (total area 401 - 750 sq.ft.)	100	60
191	Sweetmeat seller/supplier with workshop (total area 751 - 1,000 sq.ft.)	100	60
192	Sweetmeat seller/supplier with workshop (total area 1,001 - 1,500 sq.ft.)	100	60
193	Sweetmeat seller/supplier with workshop (total area above 1,500 sq.ft.)	100	60
194	Tailor	50	50
195	Tattoo [parlour(non ac)	50	50
196	Tattoo [parlour(with ac)	500	300
197	Vegetable (any item) seller/supplier	50	50
198	Video library/video games parlour	50	50
199	Watch/clock repairer/seller	50	50
200	Weigh bridge (with/without computer)	50	50
201	Wholesaler/dealer/distributor/merchant of non food items	1,500	900
202	Wholesaler/dealer/ distributor/merchant of food items	1,500	900
203	Workshop/factory of non food items (area upto 200 sq.ft.)	50	50
204	Workshop/factory of non food items (area 201 - 500 sq.ft.)	50	50
205	Workshop/factory of non food items (area 501 - 1,000 sq.ft.)	50	50
206	Workshop/factory of non food items (area 1,001 - 2,000 sq.ft.)	50	50

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*Jt. Secretary*



207	Workshop/factory of non food items (area 2,001 - 3,000 sq.ft.)	50	50
208	Workshop/factory of non food items (area above 3,000 sq.ft.)	1,000	600
209	Workshop/factory of food items (area upto 200 sq.ft.)	50	50
210	Workshop/factory of food items (area 201 - 500 sq.ft.)	50	50
211	Workshop/factory of food items (area 501 - 1,000 sq.ft.)	50	50
212	Workshop/factory of food items (area 1,001 - 2,000 sq.ft.)	50	50
213	Workshop/factory of food items (area 2,001 - 3,000 sq.ft.)	50	50
214	Workshop/factory of food items (area above 3,000 sq.ft.)	1,000	600
215	X-ray clinic only	1,500	900
216	Yoga centre/physiotherapy centre (without instrument)	50	50

**Note: For the Professions/ Trades / Callings, if any, not included in the above mentioned list, the rate of fees shall be determined by the Board of Councillors at the rate at par with that of the Professions/ Trades/ Callings included in the list with tentatively similar turn over/ profit/income.**

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*Jt. Secretary*

**SCHEDULE II**  
**Professions, trades and callings**

[See section 141(1)]

Every certificate of enlistment shall be granted under one or other of the classes in the second column of the following table :—

Serial No.	Classes
(1)	(2)
1.	Company or association or body of individuals which exercises any profession, trade or calling whatsoever for profit or as a benefit society, not being a registered co-operative society.
2.	Statutory corporation set up by the Government for trading concerns sponsored by the Government and carrying on business for profit.
3.	Company, club, association or body of individuals, having no paid-up capital, which exercises and profession, trade or calling whatsoever for profit or as a benefit society, not being a registered co-operative society, merchant, banker, not being a registered co-operative society, money-lender, wholesale trader, owner or occupier of a market, <i>bazar</i> or theatre or place of public entertainment, broker or <i>datal</i> in jute, cotton, precious stones, landed property, country produce, silk or other merchandise, retail trader or shop-keeper, boarding-house-keeper, hotel-keeper, lodging-house-keeper, tea-stall-keeper and eating-house-keeper.
4.	Commission agent, broker not included in serial number 3, architect, engineer, contractor, medical practitioner, dentist, barrister, and legal practitioner.
5.	Itinerant vendors hawking goods for sale.
6.	Any other trade, profession or calling not enumerated in serial numbers 1 to 5.

**SCHEDULE III**  
**Rate of tax on advertisement**

[See section 142(1)]

	Per month Rs. P.	Per year Rs. P.
1. Advertisement on hoarding, wall or post or in the form of non-illuminated sky-sign—		
(1) for a space up to 1 square metre		12.00
(2) for space over 1 square metre and up to 2.5 square metres		25.00
(3) for every additional 2.5 square metres or less		20.00
2. Advertisement on cloth hung across street or footpath—		
(1) in a street up to 6 metres wide	1.00	
	(per running 30 centimetres)	

	Per month Rs. P.	Per year Rs. P.
(2) in a street over 6 metres wide	1.50 (per running 30 centimetres)	
3. (1) Advertisements which are fixed to or against the wall or outer face of a building and—		
(a) no part of which projects on or over a street :		
(i) for a space up to 1 square metre		12.00
(ii) for a space over 1 square metre and up to 2.5 square metres		25.00
(iii) for every additional 2.5 square metres or less		20.00
(b) which are placed in a position inclined to the vertical or other- wise project on or over a street :		
(i) for a space up to 1 square metre		12.00
(ii) for a space over 1 square metre and up to 2.5 square metres		25.00
(iii) for every additional 2.5 square metres or less		20.00
(2) Advertisement suspended over or across street—		
(a) for a space up to 1 square metre		12.00
(b) for a space over 1 square metre and up to 2.5 square metres		25.00
(c) for every additional 2.5 square metres or less		20.00
4. Advertisement hoarding standing blank but bearing the name of the advertiser or with the announcement "To be let" displayed thereon—		
(1) for a space up to 1 square metre	0.50	
(2) for a space over 1 square metre and up to 5 square metres	1.00	
(3) for every additional 2.5 square metres or less	1.00	



	Per month Rs. P.	Per year Rs. P.
5. Advertisement board carried on vehicles (or advertisements displayed on the body of vehicles)—		
(1) for a space up to 1 square metre		20.00
(2) for a space over 1 square metre and up to 2.5 square metres		41.00
(3) for a space over 2.5 square metres and up to 5 square metres		75.00
(4) for every additional 5 square metres or less:		75.00
Provided that in the case of a person advertising in more than one vehicle at a time, the total space advertised in all the vehicles taken together shall be taken into account for the purpose of determination of the tax.		
6. Illuminated advertisement boards carried on vehicles (for illuminated advertisements displayed on the body of vehicles)—		
(1) for a space up to 2.4 square metres		75.00
(2) for a space over 2.5 square metres and up to 5 square metres		150.00
(3) for every additional 5 square metres or less		150.00
7. Advertisement boards-carried by sandwich boardmen—		
(1) for each board up to 1 square metre	1.25	
(2) for each board over 1 square metre and up to 2.5 square metres	2.50	
(3) for every additional 1 square metre or less	1.25	
8. Illuminated advertisement boards carried by sandwich boardmen—		
(1) for each board up to 1 square metre	2.50	
(2) for each board over 1 square metre and up to 2.5 square metres	5.00	
(3) for every additional 1 square metre or less	2.50	



	Per month Rs. P.	Per year Rs. P.
9. Illuminated sky-signs and advertisements other than those referred to in items 6 and 8—		
(1) for a space over 2,000 square centimetres		16.00
(2) for a space over 2,000 square centimetres and up to 5,000 square centimetres		32.00
(3) for a space over 5,000 square centimetres and up to 2.5 square metres		40.00
(4) for every additional 2.5 square metres or less		40.00
<i>Note:</i> In the case of projected advertisements, in addition to the tax as aforesaid, the same rates of tax relating to projection and thickness as are provided in item 3 shall also apply.		
10. Advertisement exhibited on screens by means of lantern-slides or similar devices—		
(1) for a space up to 5,000 square centimetres		64.00
(2) for a space over 5,000 square centimetres and up to 2.5 square metres		80.00
(3) for every additional 2.5 square metres or less.		80.00
11. Posters on walls, hoardings, frames, posts, kiosks upon or in vehicles—		
(1) for a space not exceeding a single royal	0.25	
(2) for a space not exceeding double royal	0.50	
(3) for every additional 1 square metre	0.37	
If a poster for which tax has already been paid has to be replaced due to damage or otherwise before the expiry of the period for which tax has been paid, a stamp may be affixed to the new poster to the effect that the new poster is covered by the original receipt for payment of tax for the poster which		

Per month	Per year
Rs. P.	Rs. P.

has been replaced, and the number and date of the said receipt shall be specified on the body of the new poster:

Provided that the previous approval of the Commissioner shall be taken before erecting a new poster.

12. Fly posters or hand-posters—

- |  |              |
|--|--------------|
| (1) of a size up to 96 square centimetres                                  | 1 paisa each |
| (2) of a size over 96 square centimetres and up to 192 square centimetres  | 2 paise each |
| (3) of a size over 192 square centimetres and up to 320 square centimetres | 3 paise each |
| (4) of a size over 320 square centimetres and up to 480 square centimetres | 5 paise each |
| (5) of every additional 96 square centimetres or less                      | 1 paisa each |

*Explanation I.*—In calculating the space or the area referred to in the foregoing provisions of this Schedule, all the faces of the advertisement hoarding and boards utilised for the purpose of display shall be taken into account:

Provided that in the case of a sky-sign, in addition to the above, the face surface of the supporting pillars or raised platforms, if any, below the actual displaying area shall also be taken into account.

*Explanation II.*—An advertisement shall not be deemed to be an illuminated advertisement within the meaning of this Schedule if such advertisement is illuminated merely by light which, in the opinion of the Commissioner, is not more than what is necessary to make the same visible at night.

#### SCHEDULE IV

##### Purposes for which premises may not be used without licence

[See section 273(1)]

Aerated waters—Manufacturing.

Asafoetide—Storing.

Aloe fibre and yarn—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever.

Ammunition—Storing, pressing, cleansing, preparing or manufacturing by any process whatsoever.

Arecanuts—Soaking of.

Articles made of flour—Baking, preparing, keeping, or storing for human consumption (for other than domestic use).

Ashes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or shifting.

Bakelite goods—Manufacturing or processing.