

## Commissionerate of Urban Land Ceiling and Urban Land Tax

Chepauk, Chennai 600 005.

### ADMINISTRATIVE SET UP

- PRINCIPAL COMMISSIONER & COMMISSIONER OF LAND REFORMS

- SPECIALCOMMISSIONER & COMMISSIONER (ULC & ULT)

#### PERSONAL ASSISTANT TO SPECIAL COMMISSIONER & COMMISSIONER (ULC & ULT)

ASST COMMR (ULT)	ASST COMMR (ULT)	ASST COMMR ASST COMMR (ULT)	ASST COMMR (ULT)
(ULT) MYLAPORE COIMBATORE T.NAGAR	TONDIARPET  EGMORE	POONAMALLEE  AMBATHUR MADHAVARAM (TIRUVALLUR DISTRICT)	ALANDUR  TAMBARAM KUNRATHUR (KANCHEEPURAM DISTRICT)

### SUPPORTING STAFF

- Urban Land Ceiling work and Urban Land Tax Assessment work in spect of **Madurai, Trichy, Salem, Tirunelveli** areas are being done by the Assistant Commissioners (Land Reforms) as the ULT offices in these areas were disbanded w.e.f.31.12.99.
- Personal Assistant (Urban Land Tax) to Collector, Chennai, Urban Land Tax Officers, Chennai (5 offices), Coimbatore (1 office) and other collection staff are working under the direct control of Collectors concerned.

The progress in the collection of the urban land tax (ULT) are being reviewed periodically by the Principal Commissioner and Commissioner of Land Reforms and the Special Commissioner & Commissioner of ULC & ULT.

### **THE TAMIL NADU URBAN LAND TAX ACT**

With the twin object of securing the State revenue in respect of urban lands put to non-agricultural uses and acting as a disincentive to concentration of urban lands in the hands of a few rich persons, the levy of urban land tax was introduced in Madras City for the first time in 1963 by Tamil Nadu urban Land Tax Act, 1963.

The Tamil Nadu Urban Land Tax Act, 1966 was introduced in Chennai City from 1.7.1963, to levy tax on urban lands except the lands which are under agricultural operations. Under this Act all the urban lands were assessed to urban land tax, at a flat rate of 0.4 per cent on the market value of each urban land. This market value of each urban land was determined, with reference to the sales statistics of the lands in and around the area where the urban land under reference is located. This Act provided for the Valuation of each Urban Land for the purpose of Urban Land Tax. Again, section 6 of the Act was struck down by the high Court on 10.4.1968 as Violative of Art. 19(1) and 14 of the Constitution of India. On an appeal filed by Government, the Supreme Court upheld the validity of the Tamil Nadu Urban Land Tax Act, 1966 and of its sec., 6 with retrospective effect on 11.4.1969. Consequent on the Judgment of the Supreme Court, the Government revived the work relating to the assessment and collection of urban land tax in 1969.

In 1971 the Act was extended to Madurai, Coimbatore, Tiruchy and Salem. In 1975, the Act was further amended. The Amended Act was extended to the Madras City Belt Area lying within 16 kilometres at the outer limit of Madras City. In 1981 the Act was extended to Tirunelveli Town and in 1991, the Act was further extended to 23 Municipalities, which are, (1) Mayiladuthurai, (2) Kancheepuram, (3) Cuddalore (4) Villupuram (5) Pudukkottai (6) Erode (7) Pollachi (8) Thanjavur (9) Tiruppur (10) Tuticorin (11) Vellore (12) Kumbakonam (13) Udumalpet (14) Palani (15) Karaikudi (16) Rajapalayam (17) Namakkal (18) Uthagamandalam (19) Dindigul (20) Karur (21) Nagercoil (22) Kodaikanal and (23) Mettur.

**OFFICERS TO BE CONTACTED TO GET THE DETAILS ABOUT THE URBAN LAND TAX. (THE OFFICERS AND THE RESPECTIVE JURISDICTIONS ARE GIVEN BELOW.)**

<b><u>OFFICERS</u></b>	<b><u>JURISDICTION</u></b>
1. <b>ASSISTANT COMMISSIONER</b> (ULT) T.NAGAR - MYLAPORE	T.NAGAR MYLAPORE
2. <b>ASSISTANT COMMISSIONER</b> (ULT) TONDIARPET - EGMORE	TONDIARPET EGMORE
3. <b>ASSISTANT COMMISSIONER</b> (ULT) TIRUVALLUR DISTRICT	POONAMALLEE AMBATTUR MADHAVARAM VELLORE
4. <b>ASSISTANT COMMISSIONER</b> (ULT) KANCHEEPURAM DISTRICT	ALANDUR TAMBARAM KUNRATHUR KANCHEEPURAM
5. <b>ASSISTANT COMMISSIONER</b> (ULT) COIMBATORE TIRUPPUR	COIMBATORE, UDUMALPET POLLACHI,  ERODE & UDHAGAMANDALAM
6. <b>ASSISTANT COMMISSIONER *</b> (LAND REFORMS& ULT) MADURAI	MADURAI DINDIGUL PALANI KODAIKANAL & KARAIKUDI
7. <b>ASSISTANT COMMISSIONER *</b> (LAND REFORMS& ULT) ERODE	SALEM METTUR NAMAKKAL
8. <b>ASSISTANT COMMISSIONER *</b> (LAND REFORMS& ULT) VILLUPURAM TRICHY	TRICHY, PUDUKOTTAI CUDDALORE,  KARUR, THANJAVUR  KUMBAKONAM &
MAYILADUTHURAI	
9. <b>ASSISTANT COMMISSIONER *</b> (LAND REFORMS& ULT)  TIRUNELVELI	TIRUNELVELI TUTICORIN  NAGERCOIL & RAJAPALAYAM

\*Asst. Commissioners shown in Sl. No. 6 to 9 are working under the Direct control of

Director of Land Reforms. At the time of disbandment of offices of Asst. Commissioners (ULT) Madurai, Salem, Trichy and Tirunelveli, ULC & ULT subjects were attached to the above said Land Reforms Offices.

**OFFICERS (ULTOS) TO BE CONTACTED TO REMIT THE URBAN LAND TAX AND TO GET THE DETAILS ABOUT THE DEMAND, COLLECTION AND BALANCE OF ULT.**  
**(THE AREAS AND RESPECTIVE OFFICERS ARE GIVEN BELOW):**

	<b><u>Special Tahsildar(ULT) of,</u></b>	
<b>Chennai City</b>	Egmore - Nungambakkam Taluk. Fort - Tondiarpet Taluk. Mylapore - Triplicane Taluk. Mambalam - Guindy Taluk. Purasawakkam - Perambur Taluk.	
	<b><u>Tahsildars of,</u></b>	
<b>Chennai City Belt Area</b>	Tambaram Taluk. Ambattur Taluk. Ponneri Taluk.	Sriperumbudur Taluk. Poonamallee Taluk. Triuvallur Taluk. Chengalpattu Taluk.
<b>Municipalities</b>	<b><u>Tahsildars of</u></b>	
	Erode. Pollachi. Thanjavur. Tiruppur. Tuticorin. Vellore. Udhagamandalam. Dindigul. Karur. Nagercoil. Kumbakonam. Tahsildars of Kodaikanal. Mettur.	Pudukottai. Kancheepuram. Villupuram. Mayiladuthurai. Udumalpet. Palani. Karaikudi. Rajapalayam. Namakkal. Cuddalore.
<b>Madurai.</b>	<b><u>Tahsildars of</u></b>	
	Madurai North Taluk, Madurai South Taluk	
	<b><u>Tahsildars of</u></b>	
<b>Trichy</b>	Trichy Taluk, Srirangam Taluk	
	<b><u>Tahsildar of</u></b>	
<b>Salem</b>	Salem Taluk.	
<b>Coimbatore</b>	Special Tahsildar(ULT) Coimbatore	
<b>Tirunelveli</b>	<b><u>Tahsildars of</u></b>	
	Tirunelveli Taluk. Palayamkottai Taluk	

**REVISIONAL AUTHORITIES(for TAMIL NADU URBAN LAND TAX**

Against the Assessment Orders passed by the

Assistant Commissioner (ULT)

- 1) an appeal lies u/s. 20 of the Act before,
- 2) the Urban Land Tax Tribunal chaired by the District Revenue Officer of the respective districts.
- 3) in respect of Chennai City alone urban land tax tribunal chaired by the District Revenue Officer of Land Reforms shall act as Urban Land Tax Tribunal (Chennai.5).
- 4) Revision petition lies before the Principal Commissioner and Commissioner of Land Reforms u/s.30 of the Act.

**MAIN FUNCTIONS OF URBAN LAND TAX OFFICER RELATING TO**

**PUBLIC:**

1. Collection of ULT as per Demand Register.
2. Attending Courts in respect of the cases relating to ULT collection.
3. Repayment of excess collection or repayment of the collection amount on the direction of judicial authorities.

**NOTE ON TAMIL NADU URBAN LAND(CEILING AND REGULATION) ACT 1978 & REPEAL ACT 20/99.**

The Tamil Nadu Urban Land(Ceiling and Regulation) Act,1978 (Based on central Act 34 of 1976 ) was enacted with a view to impose ceiling on vacant land in Urban Agglomerations and to prevent concentration of urban land in the hands of a few persons and speculation and profiteering therein and to bring about an equitable distribution of lands to subserve the common good.

- 2) The three salient features of the Act 1978 are as follows:-
- 3) imposition of ceiling on the holdings of vacant land by a person (an individual ), a family , a firm, a company or an association or a body of individuals.

- 4) imposition of ceiling on the plinth areas of dwelling units to be constructed in future, and
- 5) regulation of transfer of urban property.

3) The Act has been implemented in force in Chennai, Madurai, Coimbatore, Tiruchirapalli, Salem and Tirunelveli Urban Agglomerations.

- 4) The Ceiling limit for an individual, a family and an industrial undertaking in each urban agglomeration under the Tamil Nadu Urban Land (Ceiling and Regulation )Act 1978 is given below:-

Urban Agglomeration	Category	Individual (in sq.mts.)	Family (in sq.mts.)	Industrial Undertaking (in sq.mts.)
Chennai	I	500	2000	2000
Madurai,Coimbatore Tiruchirapalli & Salem	II	1500	3000	3000
Tirunelveli	III	2000	4000	4000

5) The provisions of the Act will not apply to lands held by the Central and State Governments, Government Undertakings, Local Bodies, Scheduled Banks, Co-operative Housing societies and Charitable Institutions. Several lands have been allotted to State Government Departments, State Government Undertakings, Hospitals, Institutions etc.

**6) The Tamil Nadu Urban Land (Ceiling and Regulation)Act 1978 has been repealed with effect from 16.6.99 by Act 20/99.**

7) The repeal Act saved the lands which were taken possession on Government side upto 16.6.99 and the lands exempted under Sec.21(1)(a) of the Act. The other cases which were in various stages upto Sec.11(5) were abated.

8) Consequent to the repeal of the Act, Government have issued orders in G.O.Ms.No.353, Revenue, dated 30.6.2000 for the disposal of the lands which were taken possession by Government. According to the above G.O. lands which are free from encroachment and other litigation's can be allotted to Tamil Nadu Slum Clearance

Board, Local Bodies, Tamil Nadu Electricity Board, Transport and other Government undertakings Departments. The balance land shall be sold out through tender- cum- auction.

9) In order to streamline the land use and to regularise the surplus lands which were purchased by the persons for housing purposes, Government announced a scheme of regularisation in G.O.Ms.No.649, Revenue, dated 29.7.98. According to the Government order, the land purchased upto 1 ½ grounds for housing purposes can be regularised after collecting a fixed amount (different amount fixed for each urban agglomeration) by the Government. The land sales effected upto 31.12.1994 have been covered by this Government order.

**MAIN FUNCTIONS OF HEAD OFFICE ( OFFICE OF PRINCIPAL COMMISSIONER AND COMMISSIONER OF LAND REFORMS AND SPECIAL COMMISSIONER & COMMISSIONER OF ULC & ULT):**

1. Overall Administration and control of ULC & ULT Department.
2. Under Section 27(1) of the Tamil Nadu Urban Land Tax Act 1966
  - (i) Principal Commissioner and Commissioner of Land Reforms is empowered to pass orders granting exemption from the payment of Urban Land Tax in respect of institutions governed by H .R. & C.E. Department, Tamil Nadu Wakf Board, Arch Dioceses and Church of South India, Educational Institutions running under the control of Central Government etc.
  - (ii) Recommending to the Government, after pursuing all the records of requisite, for granting exemption u/s.27(1) of the Act, as the Chairman of Empowered Committee, in all other cases.
3. Appellate authority (Principal Commissioner and Commissioner of Land Reforms) for Revision Petition for tax. He can entertain Revision Petition filed u/s.30(1) of the Tamil Nadu Urban Land Tax Act 1966 against the assessment orders passed by the Assistant Commissioners of Urban Land Tax.
4. Watching & Reviewing the collection of Urban Land Tax.
5. Recommending to Government to allot Acquired lands under Tamil Nadu Urban Land ( C & R) Act, 1978, to the TNSCB, TNHB, Govt.Dept.

6. **Officer to contact at Head Office** (for Urban Land Ceiling and Urban Land Tax details ) :

7. PERSONAL ASSISTANT TO SPECIAL COMMISSIONER AND COMMISSIONER OF ULC & ULT.

**MAIN FUNCTIONS OF A COMPETENT AUTHORITY OF ULC RELATING TO PUBLIC.**

1. Payment of compensation for acquired excess vacant land .
2. Exempted cases are coming under the saved clause. They are to be inspected by the Assist Commissioners, periodically to find out the violation if any.
3. Allotted lands are also to be inspected by Acs to find out the violation if any as the acquired lands are also coming under saved clause.
4. Sending proposal for regularization of Innocent buyers under G.O.649 Rev. dt.29.7.98.
5. Auction cum Tender has to be conducted for the disposal of other lands.

**MAIN FUNCTIONS OF AN ASSISTANT COMMISSIONER(ULT) RELATING TO THE PUBLIC:**

1. Detection of conversion of agricultural lands.
2. Conducting enquiry, inspecting the lands, perusing the village accounts.
3. Deciding the market value by inspecting the zones concerned etc.
4. Assessing and passing of ULT assessment orders.
5. Granting concessions to various industries, institutions, sabhas, etc. at 10%, 25% and 50%.
6. Granting exemption to various charitable trust, schools, etc.
7. Re-assessing the cases as per directions of judicial authorities and informing the changes in demand to Urban Land Tax Officers.



8. Inspecting the cases of concession and exemption, at regular interval and finding out the violation cases to cancel the concession/ exemption.
9. Deciding Form 35 cases u/s.19(5) of the Act.

*Whenever there is change in the aggregate extent of urban land held by any owner in any urban area as a result of any transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or by any other manner whatsoever or as a result of partition, such urban land owners shall furnish them to the Assistant Commissioners concerned through filing a Form 35 u/s. 19(5) of the Act and get the land reassessed.*

## URBAN LAND CEILING AND URBAN LAND TAX DEPARTMENT

TAMIL NADU RIGHT TO INFORMATION ACT 2005

### LIST OF PUBLIC INFORMATION OFFICER AND APPELLATE AUTHORITY

Revenue Department - Secretariat

Officers appointed as Appellate Authority	Officers appointed as Public Information Officer	Subject
Joint Secretary, (Survey and Settlement)	Under Secretary, (Urban Land Ceiling)	Urban Land Ceiling Act 1978/ULT Act 1966/City Tenancy Act protection Act, Court cases under TNULC Act, 1978.

#### ULC & ULT Department (Urban Land Ceiling & Urban Land Tax subjects )

Officers appointed as Appellate Authority	Officers appointed as Public Information Officer	Name of the office
Director of ULC & ULT at present Special Commissioner and Commissioner of ULC & ULT, Chennai-5.	Personal Assistant to Special Commissioner and Commissioner (ULC & ULT), Chepauk, Chennai-5.	1. Spl.Commr. & Commr. of ULC & ULT
Director of ULC & ULT at present Special Commissioner and Commissioner of ULC & ULT, Chennai-5.	Assistant Commissioner (ULT) Mylapore-T.Nagar 84,(Old No.345)Arcot Road, Kodambakkam, Chennai-24.	Offices of Asst.Commr.(ULT) Mylapore & T.Nagar
Director of ULC & ULT at present Special Commissioner and Commissioner of ULC & ULT, Chennai-5.	Assistant Commissioner (ULT) Egmore-Tondiarpet, No.409, Old No.248, Periyar EVR High Road, Aminjikarai, Chennai-29.	Offices of Asst.Commr. (ULT) Egmore & Tondiarpet
Director of ULC & ULT at present Special Commissioner and Commissioner of ULC & ULT, Chennai-5.	Assistant Commissioner (ULT) Kancheepuram Dist. No.153, Karuneegar Street, Adambakkam, Ch.88	1. Offices of Asst.Commr (ULT)Alandur, Tambaram & Kunnathur
Director of ULC & ULT at present Special Commissioner and Commissioner of ULC & ULT, Chennai-5.	Assistant Commissioner (ULT) Thiruvallur at Poonamallee No.5, Perumal Koil Sannathi St, Poonamallee, Chennai.56	Offices of Asst.Commr. (ULT)Poonamallee, Ambattur & Madavaram
Director of ULC & ULT at present Special Commissioner and Commissioner of ULC & ULT, Chennai-5.	Assistant Commissioner (ULT) Coimbatore Collectorate compound, Coimbatore	Office of Asst.Commr. (ULT) Coimbatore