

Sample complaint letter...

Complaint under Section 163(1) & (2) of the Mumbai Municipal Corporation Act, 1888

Date: _____

Name of Complainant :
Address:
House No. :
Name of the Building :
Name of the Street :
Locality :
Landmark :
Pin Code :
Mobile / Telephone No. :
Email ID :

To
The Assistant Assessor and Collector,
----- Ward,
Mumbai.

Sir / Madam,

I am in receipt of the special notice bearing No. ----- dated ----- on ----- for property bearing Account No. ----- . By the said special notice under reference, you have purportedly fixed capital value of the said property at Rs.----- as shown in Annexure A enclosed to the said special notice.

I am making this complaint under Section 163 (1) and (2) of the Mumbai Municipal Corporation Act, 1888 ("the said Act"), to register my objections to the purported fixation of capital value. I say that nothing stated therein shall be deemed to have been admitted by me unless specifically done so herein. Further, the contentions raised in the present complaint are without prejudice to my rights and contentions that the system of levy of property tax on the basis of capital value is itself illegal, void and without authority of law.

By this complaint, I hereby object to the fixation of capital value and levy of property tax on capital value basis. The levy of property tax on capital value basis itself creates an inequitable distribution of tax and gives unguided powers and authority to the Corporation

to levy tax on capital value at future date without referring to changes in the levy of taxes to the elected representatives of the Municipal Corporation.

I further bring to your notice that calculating capital value based on the stamp duty ready reckoner is an incorrect method as the ready reckoner prepared by the government is only for the purpose of determining the market value of the property. Further, it is a settled position in law that the ready reckoner is only a guide for determining the market value of the property and cannot be considered binding or a basis to determine/ascertain the capital value of a property.

You may also note that your special notice, bill and Annexure A thereto have been wrongly served upon the societies and the landlords. You are required to serve the said documents to the tenants and/or occupants who are in actual occupation and possession of the property. Without giving notice to the individual tenants and occupants, the Corporation has violated the principles of natural justice of the tenants and occupants as they have not been given an opportunity to object to the ascertainment and levy of property tax based on capital value.

Without prejudice to my rights and remedies to challenge the said determination of capital value and levy of property tax based on capital value, I am filing the correct details and information in Annexure A of your notice.

I am also enclosing herewith the following documents in support of my complaint.

- (i)
- (ii)
- (iii)
- (iv)
- (v)

Yours Truly,

(Complainant)