

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

No.236/MA/O/C-4/3R-6/2015

Dated : the 4th day of May, 2015

**From : The Joint Secretary  
to the Government of West Bengal.**

**To : The Chairman / Chairperson,  
\_\_\_\_\_ Municipality / Notified Area Authority,  
P.O. \_\_\_\_\_, Dist. \_\_\_\_\_.**

**Subject : Realization of Mutation Fees by the Urban Local Bodies –  
compliance of legal provision.**

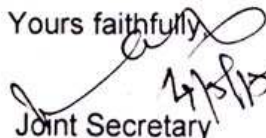
Sir,

I am directed to inform you that the matter related to amendment and alteration of Assessment List of the municipalities, i.e. inter alia, change of name of owner / occupier of a holding in the municipal records in case of transfer by sale, gift or otherwise or in case of inheritance (popularly known as 'Mutation') is enumerated in section 113 and section 116 of the West Bengal Municipal Act, 1993. In sub-section (5) of section 116 ibid it is stated that the manner of necessary recording in the municipal documents in such cases of transfer of holdings shall be such as may be prescribed. Accordingly, in rule 121 of the West Bengal Municipal (Finance and Accounting) Rules, 1999 the rates of fees (Mutation Fees) for the purpose has been prescribed (Extracts of the provision of said rule 121 is enclosed herewith for reference).

In spite of existence of above mentioned legal reality, it is being observed that some of the Municipalities are charging much higher rate of Mutation fees and levying other charges such as processing fees etc., in violation of the above mentioned legal provisions.

In this situation, I am directed to request you to ensure strict compliance of rule 121 of the West Bengal Municipal (Finance and Accounting) Rules, 1999 in relation to imposition of Mutation Fees in the Municipalities, and also to restrain the Municipality from levying any other fees / charges such as processing fees, development fees etc. in mutation cases.

Yours faithfully,

  
4/5/15  
Joint Secretary

*The West Bengal Municipal (Finance and Accounting)  
Rules, 1999.*

**Realisation of mutation fees.**

**121.** Before making amendment and alteration of assessment list under clause (a) of sub-section (1) of section 113 read with section 116, the Councillors shall realise from the person who has succeeded by transfer or otherwise to the ownership of a holding a mutation fee which shall be,—

Rate of  
realisation of  
mutation  
fee.

- (1) in the case of transfer by sale, gift or otherwise,—
  - (a) Rs. 25/- where the consideration money or the value of the property as expressed in the instrument of transfer does not exceed Rs. 10,000/-;
  - (b) Rs. 50/- where such consideration money or such value exceeds Rs. 10,000/- but does not exceed Rs. 25,000/-;
  - (c) Rs. 100/- where such consideration money or such value exceeds Rs. 25,000/- but does not exceed Rs. 50,000/-;
  - (d) Rs. 200/- where such consideration money or such value exceeds Rs. 50,000/-.
- (2) in the case of inheritance.—
  - (a) Rs. 10/- where the annual value of the holding exceeds Rs. 200/- but does not exceed Rs. 500/-;
  - (b) Rs. 20/- where such annual value exceeds Rs. 500/- but does not exceed Rs. 1,000/-;
  - (c) Rs. 50/- where such annual value exceeds Rs. 1,000/- but does not exceed Rs. 5,000/-;
  - (d) Rs. 100/- where such annual value exceeds Rs. 5,000/-.

Such mutation fees shall be realised in Form 39.

**Realisation of fees for according sanction of building  
plan and permission to execute work.**

**122.** For sanctioning building plan and according permission to execute the work under section 207, the Councillors shall realise plan sanction fees at such scale as prescribed in rule 25 and rule 95 of the West Bengal Municipal (Building) Rules, 1996.

Scale of fees  
for sanction-  
ing building  
plan.

Such plan sanction fees shall be realised in Form 39.

**Realisation of fees for the issue of licence in respect of  
premises used for non-residential purpose.**

**123.** The licence in respect of premises used for non-residential purposes as mentioned in Schedule II shall be issued in Form 43 on payment of requisite fees as determined by the Board of Councillors by regulation framed with the approval of the State Government.

Licence fees  
for using  
premises for  
certain non-  
residential  
purposes.