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Department Head

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Revenue Department

Revenue department is one of the important pillar of the Greater Chennai Corporation's governance edifice. Major sources of income for Greater Chennai Corporation such as Property Tax and Profession Tax are collected by this Department. Property Tax continues to be the main source of revenue for the Greater Chennai Corporation since its inception. Apart from this, this department deals with the conduct of elections for Local Body. The department also attends to Parliamentary and Legislative Assembly election related works such as Summary revision, Intensive revision of electoral rolls, etc. During the natural calamities the Revenue Department's involvement is critical from the relief point of view.

The functions of the Department are governed by the Tamil Nadu Urban Local Bodies Act(Amended) 1998. Section 80 to 117(except 105 to 107) the Tamil Nadu Urban Local Bodies Act(Amended) 1998 and Rule 254 to 349 of Tamil Nadu Urban Local Bodies Rules, 2023 deals with the rules and regulations of this department.

This department deals with the following subjects.

Tax	Non-Tax
Property Tax	Collection of Parking Fee
Profession Tax	Issuance of Trade Licence
Entertainment Tax	Collection of Shopping Complex
Company Tax	Booking of Community Centres
Vacant Land Tax	Hoardings

Street Vendors, Election, Census and Miscellaneous

The total strength of the out door complement staff is as follows:

1	City Revenue Officer	01
2	Addl.Revenue Officers	02
3	Asst.Revenue Officers	46
4	Assessors	101
5	Licence Inspectors	100
6	Tax Collector	276

● Property Tax:

U/section 82(1) of Tamil Nadu Urban Local Bodies Act(Amended), 1998 and as amended in the year 2022, *'the property tax shall be levied on all the lands, buildings, telecommunication towers and storage structures built on, or attached to, land within the municipality.*

U/s 83(1) *'every building shall be assessed together with its site and other adjacent premises occupied as an appurtenances thereto unless the owner of the building is a different person from the owner of such site or premises.*

(2) The annual value of lands and buildings shall be deemed to be the gross annual rent at which they may at the time of assessment reasonably be expected to let from month to month or from year to year less a deduction, in the case of buildings, of ten per cent of that portion of such annual rent which is attributable to the buildings alone, a part from their sites and the adjacent lands occupied as an appurtenance thereto and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever.

As per section 83 of Tamil Nadu Urban Local Bodies Act(Amended), 1998, concept of reasonable letting value has been adopted for arriving at Annual Rental Value and Half yearly tax for any property in the limits of Chennai City. The Monthly Rental Value is fixed based on the Basic Street Rate (per Sq. ft.) of the streets, built-up-area and usage such as Residential and Non-Residential of the buildings.

Method of levying Property Tax:

Property Tax is being levied based on the location and usage of the property. Based on the usage, assessments are categorized and tax levied for the properties. Basic Street Rate for each street and usage has been assigned.

The categories of assessments are as follows:

Residential
Non-Residential
Industrial
Educational Institutions
Cell Phone Towers
Vacant Land
Combined Vacant Land and Building

General method:

Half yearly tax = Plinth Area x Basic Street Rate x 135.408%

		Area	BSR	Rs.
Monthly Rental Value	Area(in sq. ft.) X Basic Street Rate	100	1	100
Annual Rental Value	MRV X 12		12	1200
Land Value (b X 10%)	10% of ARV		10%	120
Building Value (b-c)	90% of ARV (ARV - Land value)			1080
Maintenance (dX10%)	10% of BV		10%	108
Building Value after maintenance (d - e)	Building Value - maintenance			972
Annual Value (c + f)	BV after maintenance + Land Value			1092
Property Tax(g x 12.40%)	12.40% of AV			135.40

Concession:

20% rebate over the monthly rental value is allowed for residential and non-residential buildings for semi permanent structure roof buildings/Portions.

Vacant Land Tax:

Under Rule 266 (1) of Tamil Nadu Urban Local Bodies Rules 2023, 'where there is any land without any building situated on it, except land used for agricultural purposes, within the municipal limit, the Commissioner shall determine the property tax payable for such land having regard to its location and the rate fixed by the Council subject to the minimum and maximum rates as recommended by the Government from time to time.

(2) where there is any land with a building situated within the municipal limit, and if the extent of land left vacant exceeds twice the plinth area of the building, the Commissioner shall levy vacant land tax on such vacant land which exceeds twice the plinth area of the building along with the property tax at the rate fixed by the Council.

Example:

Vacant Land Tax Calculation			Area	BSR	Rs.
a	Monthly Rental Value (Area X BSR)	Permanent	1000	1.00	1,000
b	Annual Rental Value/Annual Value	MRV X 12	1000	12	12,000
c	Property Tax	12.40% of AV	(b X 12.4%)		1,488

Half Yearly Property Tax:

Half Yearly Property Tax for any property is calculated as percentage of Annual Rental Value as per table given below:

General Tax	Education Tax	Library Cess	Total
9.00%	2.50%	0.90%	12.40%

Note:

Library cess: 10 paise per Rupee as per the G.O.No.92,Education Department,daed 23.04.2008.

Education Tax:

Education Tax: U/s 91 of Tamil Nadu Urban Local Bodies Act, 1998, the Council levy an Education Tax as a surcharge on property tax U/s 34 of Madras Elementary Education Act, 1920 (as amended).

Library cess: 10 paise per Rupee as per the G.O.No.92, Education Department (K1) dated 23.04.2008.

Furnishing of Return:

As per Section 82 of Tamil Nadu Urban Local Bodies Act(Amended), 1998 and Rule 256 of Tamil Nadu Urban Local Bodies Rules 2023, the owner or occupier shall furnish return within thirty days from the date of completion or occupation to the Commissioner for assessment and re-assessment of the land, buildings, telecommunication towers and storage structures.

Penalty:

In case of failure to furnish return as per Section 82 (2) and (3) of Tamil Nadu Urban Local Bodies Act(Amended), 1998, the assesseees are liable to pay penalty upto Rs. 2,000/- under 82(6) of Tamil Nadu Urban Local Bodies Act(Amended), 1998.

● Collection of Property Tax

Property tax is collected by extensive use of information technology and initiating people-friendly measures by the Revenue Department at all levels.

Property tax collection is facilitated through the following various modes.

- Online mode: Payment through GCC website by way of net banking, credit/debit card facility without transaction charges.
- At all e-seva counters established by TACTV and located at Zonal/ Division offices of Greater Chennai Corporation.
- Through Hand Held Devices of Tax Collectors with card swiping facility.
- Through Mobile Applications: 'Namma Chennai' and 'Paytm'.
- Through walk-in-payment with selected branches of designated banks.
- BBPS
- Kiosk installed in Ripon Buildings by cheque/DD payments
- NEFT/RTGS mode of collection: (The assessee may follow the given procedure and transfer the property tax through this mode and get the receipt for the transaction)

Account Number: Property ID of assessee [13 digit(zzwww-----000)]

Name of Account: Greater Chennai Corporation

Bank: AXIS Bank

Branch: GCC

IFSC: UTIB0000GCC

● Incentive and Interest

As per Rule 268 (2) of Tamil Nadu Urban Local Bodies Rules 2023, **Five percent Incentive** upto Rs. 5,000/- per assessment will be granted to the assesseees, who pay their property tax within 30 days of first month the half years i.e. **1st of April to 30th of April** for first half year property tax and **1st of October to 30th of October** for the second half year property tax.

As per Rule 268 (3) of Tamil Nadu Urban Local Bodies Rules 2023, **One percent simple interest per month** will be levied for the payments made **after the end of the first and second half years**.

● Profession Tax

Profession Tax is being levied under the provision of tax on professions, trades, calling & employments as per section 117-B (2) Tamil Nadu Urban Local Bodies Act(Amended), 1998 and profession tax is being levied on the following Sections:

- Individuals
- Private Establishment
- Salaried People (Central and State Govt.)
- Company

Every company in transacting the business and every person is engaged actively or otherwise in any Profession, Trade, Calling and Employment within the limits of Greater Chennai Corporation city has to pay the Profession Tax. For assessment of Profession Tax, assessee has to submit an application for registration and Greater Chennai Corporation will assign a permanent number in the style of PTNAN.

Based on the gross income declared by the assesseees Half Yearly Profession Tax will be calculated as per the table given below:

S.No	Average Half-Yearly Income (Rs.)		Half yearly Profession Tax upto 31.03.2018	Half yearly Profession Tax w.e.f. 01.04.2018	Half yearly Profession Tax w.e.f. II/2024-2025
1	Upto 21,000	---	NIL	NIL	NIL
2	21,001	30,000	100/-	135/-	180/-
3	30,001	45,000	235/-	315/-	425/-
4	45,001	60,000	510/-	690/-	930/-
5	60,001	75,000	760/-	1025/-	1025/-
6	Above	75,001	1095/-	1250/-	1250/-

● Profession tax collection shall be made through the following modes:

- a) Online mode: Payment through GCC website by a way of credit/debit card facility without transaction charges.
- b) At all e-seva counters established by TACTV and located at Zonal/Division offices of Greater Chennai Corporation.
- c) Through Hand Held Devices of License Inspectors with card swiping facility.

Online Self Assessment for Profession Tax new bookings is also enabled through GCC website.

● Company Tax

The Company Tax is being levied U/s 91-A, of the Tamil Nadu Urban Local Bodies Act(Amended), 1998.

● Assessment of Companies (See section 110)

Companies shall be assessed by the Commissioner on the following scale:

Paid-up capital Lakhs of rupees		Half-yearly Tax (Rs.)
A	Less than one	300/-
B	One and more than one, but less than two	600/-
C	Two and more than two, but less than three	900/-
D	Three and more than three, but less than five	1200/-
E	Five and more than five, but less than ten	1500/-
F	Ten and above	3000

Provided that any company, the head or a principal office of which is not in the city and which shows that its gross income received in or from the city in the year immediately preceding the year of taxation:

A	has not exceeded Rs.5,000	shall pay only 75 rupees per half-year.
B	has exceeded Rs.5,000 but has not exceeded Rs.10,000	shall pay only 150 rupees per half-year:
C	has exceeded Rs.10,000 but and has not exceeded Rs.20,000	shall pay only 300 rupees per half-year.
D	has exceeded Rs.20,000	Shall pay per half year 300 rupees together with a sum calculated at the rate of 75 rupees per half year for every 5000 rupees of part thereof of gross income in excess of Rs.20,000 subject to a maximum half-yearly tax of 3,000 rupees.

Company tax collection shall be made through the following modes:

- a) In Online mode, payment through website by a way of credit/debit card facility without transaction charges.
- b) At all e-seva counters established by TACTV and located at Zonal/Division offices of Greater Chennai Corporation.
- c) Through Hand Held Devices of License Inspectors with card swiping facility.

● Entertainment Tax:

The Tamil Nadu Local Authorities Entertainments Tax Act, 2017 (Tamil Nadu Act 20 of 2017) has been enacted with effect from 01.07.2017.

Wherein, the Government has issued an Ordinance and Government Order to levy the Entertainments tax on the exhibition of cinematograph in theatres at revised rates based on the various representations with respect to the enactment of the Act. In accordance with the same, notice dated 29.09.2017 was issued for levy of Entertainments Tax for the theatres located within the limits of the Greater Chennai Corporation whether permanent or semi-permanent w.e.f. 27.09.2017 at the following rates ;

- (i) for new film at the rate of 10% for Tamil language film and 20% for other than Tamil language film,
- (ii) for old film at the rate of 7% for Tamil language film and 14% for other than Tamil language film.

The theatre owners ought to have collected the Entertainments tax and paid to the Greater Chennai Corporation at the rate of 10% & 20% respectively as per the above clause from 27.09.2017 to 15.10.2017. Even in some stray cases, where Entertainments tax was not collected, it is the duty of the theatre owner to pay Entertainments tax at the above rates from 27.09.2017 to 15.10.2017 to Greater Chennai Corporation.

Whereas, the Government in Government Order dated 16.10.2017 has further revised the levy of Entertainments tax on exhibition of cinematograph in theatres whether permanent or semi-permanent by way of remission w.e.f. 16.10.2017 at the following rates ;

(i) at the rate 8% for new Tamil films, 15% for new films made in other Indian languages, and 20% for new films made in English & other foreign languages,

(ii) at the rate of 7% for old Tamil film, 10% for old films made in other Indian languages, and 14% for old films made in English & other foreign language.

Notice is hereby issued, that the Greater Chennai Corporation will levy and collect Entertainments Tax for cinematograph exhibition in the theatres within its jurisdiction w.e.f. 16.10.2017 at rates specified above.

Category of Entertainments	Quantum of Tax
Entertainment Tax on Cinema photograph Exhibition in theatres	1. 27.09.2017 to 15.10.2017 at rate of for new film at the rate of 10% for Tamil language film and 20% for other than Tamil language film,
	2. for old film at the rate of 7% for Tamil language film and 14% for other than Tamil language film.
	3. at the rate 8% for new Tamil films, 15% for new films made in other Indian languages, and 20% for new films made in English & other foreign languages,
	4. at the rate of 7% for old Tamil film, 10% for old films made in other Indian languages, and 14% for old films made in English & other foreign language.
Entertainment Tax on Amusement	10% on each payment for admission
Entertainment Tax on Recreation Parlor	20% on each payment for admission
Entertainment Tax on Cricket and other tournaments	25% on each payment for admission

● Entertainment tax collection shall be made through the following modes:

- In Online mode, payment through website by a way of credit/debit card facility without transaction charges.
- At all e-seva counters established by TACTV and located at Zonal/Division offices of Greater Chennai Corporation.

● Trade Licence:

All the licenseable trades scheduled in Tamil Nadu Urban Local Bodies Act (Amended), 1998 have been booked and collected License fees. After adhering to all the provisions, license fees is collected and license are issued to the licensees.

● Renewal of Trade Licence shall be facilitated through the following modes:

- Online mode: Payment through website by a way of credit/debit card facility without transaction charges instantly.
- At all e-seva counters established by TACTV and located at Zonal/Division offices of Greater Chennai Corporation.

● Community Centres:

Greater Chennai Corporation has constructed several Community Centers for the use of the general public in order and to increase the revenue of Chennai Corporation. The Community Centers are being allotted on daily rental basis with specific conditions. The capacity of the Community Center varies from 50 to 600 person.

The following amount is being collected from the applicant:

- Rent for the Community Center,
- GST on rent,
- Rs.1000/- as Deposit for the Electricity Charges, (Rs.20,000/- is being collected as Deposit for Community Center at Dr. Ambedkar Road, Zone-X and Rs.15,000/- is being collected as Deposit for Sir P.T. Theagaraya Hall at G.N. Chetty Road).
- The minimum rent amount is Rs.500/-day and the maximum rent amount is Rs.42,400/-day.
- Security Deposit is Rs.1,000/- (for rent amount up to Rs.2000/-)
- Security Deposit is Rs.1,500/- (for rent amount above Rs.2,000/-)
- The community halls are also being utilized by the Corporation of Chennai during the election process for conducting training class to the polling officials and to accommodate CRPF personnel.

- Amma Arangam, Zone-8 and Sir P.T. Theagaraya Auditorium, Zone 10 are being allowed public to perform family functions

Hoardings:

U/s 117-L & M of Tamil Nadu Urban Local Bodies Act(Amended), 1998, the advertising agencies or a person who erects hoarding or digital banner or placard in the limits of Greater Chennai Corporation should obtain permission from Commissioner.

● **Frequently Asked Questions:**

What is Property Tax?

Property Tax is a tax levied by the Urban Local Bodies for the land and buildings located in their jurisdictions.

Who has to pay property Tax?

The owner/occupier of the land and buildings has to pay property tax to the concerned Urban Local Bodies.

How property tax is calculated for the property?

Property Tax is calculated based on the extent of land, built-up-area of the property, usage and location of the property, i.e. Street/Area/Location/Ward /Zone.

When Property should be assessed for property tax?

As per Rule 256 (1) of Tamil Nadu Urban Local Bodies Rule, 2023, property tax should be levied within thirty days from the date of completion or occupation whichever is earlier.

When property Tax should be paid?

As per Rule 268 (1) of Tamil Nadu Urban Local Bodies Rules, 2023, the property tax shall be paid by the assessee within the half year i.e. for first half year from 01.04.XXXXX to 30.09.XXXX and for second half year 01.10.XXXX to 31.03.XXXX.

If the assessee has not paid the property tax within the stipulated period

One percent simple interest per month will be levied for the unpaid amount u/r 268(3) of TNULB Rules 2023.

If any incentive being granted for the property tax payments

Five percent incentive for general tax component will be granted for the payments of property tax made by the assessee within 30.04.XXXX and 30.10.XXXX respectively for the first and second half year and the assessee may deduct the incentive and pay the remaining. It will be displayed in DCB.

Is the assessee eligible for Incentive for his/her part payment of property tax ?

No. Incentive is eligible only for the full payment of property tax.

Whether property unassessed or underassessed, Corporation will take any penal action?

If any property unassessed/underassessed noticed by the Greater Chennai Corporation, the property tax may be levied for such property upto 13 back half years as per Section 97 of Tamil Nadu Urban Local Bodies Act(Amended), 1998 and the assessee also liable to levy penalty for non-submission of return.

What is the Basic Street Rate and How Property Tax is calculated for the property?

Property Tax is being calculated based on the Basic Street Rate fixed for the each street. The property tax calculator is provided in the GCC website. Anyone can get the property tax of the building by providing the area(in sq. ft.), usage(Residential/Non-residential) and by selecting Zone, Ward and Street details in Property Tax calculator.

Whether the assessee has to go and pay the property tax at GCC offices?

No. The assessee can prefer any one of the modes from the following and pay the tax without any hassle.

- Online mode: Payment through GCC website by way of net banking, credit/debit card facility without transaction charges.
- At all e-seva counters established by TACTV and located at Zonal/ Division offices of Greater Chennai Corporation.
- Through Hand Held Devices of Tax Collectors with card swiping facility.
- Through Mobile Applications: 'Namma Chennai' and 'Paytm'.
- Through walk-in-payment with selected branches of designated banks.
- BBPS
- Kiosk installed in Ripon Buildings by cheque/DD payments
- NEFT/RTGS mode of collection: (The assessee may follow the given procedure and transfer the property tax through this mode and get the receipt for the transaction)

Account Number: Property ID of assessee [13 digit(zzwww-----000)]
Name of Account: Greater Chennai Corporation
Bank: AXIS Bank
Branch: GCC
IFSC: UTIB0000GCC

Whether property tax for the commercial usage will be higher than the residential usage?

Yes.

How a citizen will get property tax assessment for his property?

The citizen can apply for assessing to his/her property for property tax at any one of the following offices:

- a) By submitting his/her request at the Zonal Offices
- b) By submitting his/her request at Head Quarters.
- c) By submitting his/her request at any one of the TACTV counters located at within the limits of concerned Zonal offices.

Can assessee get the Zonal Office locations?

The address and contact number of Zonal Offices/Zonal Officers are available at GCC website.

What are the properties eligible from the payment of property tax?

Please refer, Section 87 of Rule 256 (1) of Tamil Nadu Urban Local Bodies Act, 1998.

What are the documents required for assessment of property tax?

- Request letter
- Registered Title Deed in favour of applicant
- Construction agreement(if it is flat)
- Filled application Form - I (Available in GCC Website)
- Approved Building Plan (if obtained from the concerned authority)

How the assessee can file his objections for his levied property tax if he/she considered it is wrong?

After the receipt of the Assessment Order(Notice), theassessee may file an objection with regard to area/usage and any errors to the Deputy Commissioner(R&F)/Regional Deputy Commissioner concerned within two years along with required documents.

Whether the order issued by the Deputy Commissioner(Revenue & Finance)/ Regional Deputy Commissioner is final?

No. If assessee is not satisfied the orders of the Deputy Commissioner(Revenue & Finance)/Regional Deputy Commissioner may file an appeal before the Taxation Appeal Committee within 60 days from the date of receipt of final order as per the provision of Rule 271 (1) of Tamil Nadu Urban Local Bodies Rules, 2023 and Section 100 (4) of Tamil Nadu Urban Local Bodies Act, 1998.

If a citizen purchased the old property in the limits of GCC, how the assessee name can be changed? How to apply? What are the documents required for it?

The Vendor/Purchaser should submit the return along with the following documents at the concerned Zonal Office for transfer of assessment within thirty days as per Section 82 (b) of Tamil Nadu Urban Local Bodies Act, 1998:

- a) Copy of the Registered Title Deed.
- b) Upto date property tax paid receipt
- c) Encumbrance Certificate(if registration happened Three years before the submission period)
- d) Filled application form-3 (Available in GCC Website)

How to apply for transfer of property tax assessment under inheritance grounds?

The legalheir should submit the return along with the following documents at the concerned Zonal Office for transfer of assessment within one year as per Section 82 (c) of Tamil Nadu Urban Local Bodies Act, 1998:

- a) Death Certificate of the assessee
- b) Legal heir Certificate of the assessee.
- c) Filled application form (Available in GCC Website)

How long it will take to get the Property Tax Transfer Assessment order?

Within Fifteen days the assessee can get the transfer assessment order if all the documents are submitted.

Whether any additional construction/modification should be informed to Greater Chennai Corporation for revision of property tax?

Yes. U/s 82 (2) (a) of Tamil Nadu Urban Local Bodies Act, 1998, any modification/additional construction, modification of usage in existing building should be informed to Greater Chennai Corporation for revision of property tax. If the assessee had not filed the return within thirty from the date of construction or occupation will be levied penalty upto Rs. 2,000/-.

I am having Educational Institution, how my property will be assessed for property tax.

Educational Institutions other than Government, Government aided, run by local bodies will be assessed under educational institution tariff. If any commercial portions in the premises will be assessed under Non-Residential Basic Street Rate.

I proposed to purchase Vacant Land in the limits of Greater Chennai Corporation. Whether I should pay any tax to GCC at what rate?

Yes. U/s 82 (6) (a) of Tamil Nadu Urban Local Bodies Act, 1998, Vacant Land Tax should be paid to Greater Chennai Corporation.

How long it will take to assess and issue assessment orders for property tax?

Property Tax orders will be issued usually within thirty days from the date of application.

What is the duration for the services offered by the Revenue Department?

Please refer the citizen charter at GCC website.

If any amount paid as excess, how can I get back?

The excess amount paid by the assessee will be adjusted towards subsequent half years.

If any issues with regard to Tax how can a citizen contact the concerned?

The citizen can raise the complaint through Public Grievance and Redressal System at GCC website or contact through Toll Free number 1913 or can send the email to ro@chennaicorporation.gov.in.

I proposed to start Industry in the limits of Greater Chennai Corporation. Whether I should pay property tax to GCC at what rate?

Yes. U/r 262 (2) (c) of Tamil Nadu Urban Local Bodies Rules, 2023, property tax will be levied at Industrial Basic Street Rate. As per Council Resolution No. 63/2022 dated 30.05.2022 the applicant has to submit a license obtained from Directorate of Industrial Safety and Health (DISH), to assess the property under Industrial BSR.

I proposed to rented out my property located in the limits of Greater Chennai Corporation for erection of Cell Phone Tower. Whether I should pay property tax to GCC at what rate?

Yes. U/r 262 (2) (f) of Tamil Nadu Urban Local Bodies Rules, 2023, property tax will be levied to the land/building owner. The land/building owner has to submit return along with rental agreement executed with service provider for erection of tower to the Commissioner for levy of property tax. The property tax will be levied based on the rental income of the owner for such tower.

