Chairman’s Message

It is my honour and privilege to interact with you as the Chairman of the Association of Municipalities and Development Authorities (AMDA) and I feel pleasure that AMDA is bringing out the bulletin for the 3rd quarter of the year.

The success of an organization is based on the support of its stakeholders and positivity towards obtaining goals. A solid relationship with stakeholders is a sine qua non for an Organization and I am convinced that AMDA will continue to emerge stronger so long as our members honour the spirit of the AMDA's foundation.

I am convinced that the financial position of the Urban Local Bodies and the Development Authorities across India is not very sound. Much reliance is kept on the grants from the Legislatures for their activities. Prudent financial control practice to ensure financial sustainability of urban local bodies is a vital activity. This includes effective controls over receipts, expenditures, funds, property and other government assets. Legislatures appropriate money and seek to ensure that funds are spent with economy, efficiency and transparency in achieving the targets without adverse comment from any corner. This becomes more important in the present scenario when the global eyes are on India for its flagship development programme and schemes under Smart Cities, AMRUT and the Swachh Bharat Mission.

I hope that the ULBs, Municipalities and the Development Authorities will continue their support and effectively participate in AMDA activities to make the Association stronger.
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ULB’s - THE FINANCIAL HEALTH
By Shri V.P. Sharma, Admn.-Cum-Accounts Officer, AMDA

Census documents states that the urban population in India had reached 38 crore in 2011. The present trend makes it to reach 47 crore by the census 2021. It has cast upon the need for manifold infrastructural development to cope with the situation of rapid urbanisation in India. With the increasing industrialization and urbanization under the impetus of development and planning, the local authorities form a growing part of the expanding public sector with powers to raise and spend considerable amounts of public funds for development purpose. Local authorities form an important segment of public sector in India. The contribution of the local bodies' income in general and capital formation is of considerable significance, in view of their large number and the area with population they cover.

The financial health of urban local bodies (ULBs) in India is not encouraging. The functions and finances of urban local governments are provided through the Acts passed by the state legislatures and any mismatch or discrepancy between the two is likely to create abnormal condition affecting the development programmes in the urban areas. If we look into the receipts side of financial resources of urban local bodies generally we find that adequate revenue do not reach the coffers of the ULBs. There may be many reason suggested by different group of people or researchers from prestigious institutions but it is true that the resources are scarce and unable to meet the expenditure requirements. The local bodies always depend on other two upper tiers of government viz the State Govt. as well as the Union Government for grants and loans for their activities.

The significance of finance is too obvious to need any elaboration as no organisation can exist, much less achieve its objectives without at least a minimum of finances. Kautilya, the great philosopher in his compilation "ARTHSHASTRA "has remarked that all undertakings depend upon finance, hence foremost attention should be paid to the treasury. All administrative acts have its financial implications, either creating a charge or making a contribution to treasury. In fact, finance constitutes the backbone, the life and blood of government; it provides fuel to the administrative machinery. Sound fiscal policy is needed and the imprudent financial management not only brings discredit to the government but also alienates it from the people as well as endanger the existence of the governance.

Financial management differs from financial administration. Finance Management is provided by the statute and emanates from the law of the land whereas; the financial administration is carried out through rules and regulations made by the state under the authority provided to the state to make rules. The financial sector is the centre of economic activity and its health affects the entire economy. Municipal governments are directly linked with the availability and utilization of financial resources to extend citizen centric services as well as infrastructure for the constituents of the city. Financial administration is to act scientifically in planning, organizing, implementing and evaluating the financial resources to ensure their best use for the achievement of the objectives, goals and the targets. We in the first sight conclude that the urban local bodies in India are confronted with lack of proper decentralization of functions and finances, inadequate revenue generation, expenditure shortfalls leading to poor service delivery.

The revenue available to local governments is a key determinant of a city’s ability to provide the services citizens need and to meet other expenditure requirements. In cases where revenue is constrained, infrastructure investments often suffer, and government services are reduced as well as the payments towards establishment are deferred. Simultaneously, the need to diversify, grow, and mobilize revenues is one of the most pressing challenges, the city leaders (Municipal authorities) face in various regions of the developed and developing area of the city. Building a solid revenue base depends on a number of factors, including empowering city leaders to grow and diversify their own-source revenue pool to complement external revenue flows (e.g., inter governmental transfers) over which local government officials lack direct control.
As per the convention the municipal receipts and resources rest on Tax as well as non tax revenues. The tax revenues comprises mainly of Property tax, Profession tax, Sanitation/Conservancy Tax, Scavenging tax, Drainage tax, Education tax, Entry/Terminal tax, Taxes on vehicles, Advertisement tax, Entertainment tax, Pilgrim tax, Environment tax/Land Revenue, Development tax, Passengers & Goods Tax, Timber tax, Tax/toll on animals, Cable Operator Tax, Toll/Tax on bridges/Vehicles and the Octroi besides the other regional or city specific tax enacted in the municipal council. The evasion of the tax revenue is very much prevalent in India and the municipal bodies find it hard to impose punishment except to levy the interest on delayed payments. This tax coupled with interest is normally not paid by the citizens for several years. The conclusion remains as the adverse affect on the developmental works. The Property Tax is the biggest and important tax of revenue generation. The municipal authorities need to improve the assessment component, stressing upon mapping of properties using the Geographic Information System (GIS), making the system capable of self-assessment, rationalizing exemptions and improve collections. For the purpose property surveys and usage of GIS technology should be a complete package to ensure full coverage of the properties, Computerization of property taxes, regular revision of rates, more user friendly tax system and making tax enforcement a priority for improving the financial health of the municipal bodies.

To mobilize non-tax revenues it is the need to establish a strong foundation for fiscal governance. It focuses on a wide variety of non-tax revenues, ranging from charges and fees directly related to citizens’ use of a service. The overview of the various sources and types of non-tax including own-source revenues used by municipal bodies may be seen in the levies which comprises mainly of Sanitation/ Conservancy Charges, Water charges, Surcharge on Sales Tax, Birth/Death Registration fees, Betterment fees, Mutation fees, Dangerous and Offensive Trade License Fees, Slaughter house fees, Market fee, Fee for fire services, Fees on dogs, Fees for Registration of animals etc., Parking fees, Fee on building application, Duty on transfer of immovable property, Penalty for late tax payment, Stamp Duty, Rent from Municipal Properties, Receipts from Fines, Receipts from Interest etc. This needs a combination of all municipal revenue sources tax as well as non-tax are important for achieving strong municipal financial health. This is possible when the officials who seek to evolve and reform the non-tax own-source revenue components within their jurisdiction. The aim is to highlight the merit of empowering city leaders with strategies that help them harness non-tax own-source revenues appropriately for the maximum benefit of their municipalities.

We easily visualise from the compositions of revenues among the ULBs that expenditures in general fall short of their requirements. Most of the cities generate revenues much lower than their requirements and the appropriation of revenues are also not uniform. Further, the state grants transferred to the municipal bodies are also not used for the purpose they are granted. We also lag behind in assessing relation between size of the city and the quality of management. The performance in revenue generation and expenditure management is at the core of good performance and governance. Good municipal resource generation, utilization and management can bring about a huge change in the financial health of municipal body.
India's small and medium-sized towns, cities and metropolises face several problems such as land protection, housing, slums, encroachments, water, sewage, pollution, waste disposal and other infrastructural problems. In addition, social problems such as crime, the neglect of elderly people, injustices against child and women and the lack of social infrastructure are also of serious concern. To address some of these problems, the Prime Minister issued a call for Swachhata Abhiyan in 2014.

The Prime Minister’s call for Swachh Bharat in 2014 was primarily aimed against open defecation. Targets were fixed by the Central and State Governments for the construction of toilets. The media was leveraged to provide wide publicity to create awareness and educate the people. Once launched, the project was regularly monitored by the government. Since 2014, more than 450 districts have been made free of open defecation. The Swachh Bharat Abhiyan has also led to an increase in sanitation coverage from 40% to 90% since its launch.

The problem in urban areas is different from that in villages. In cities like Delhi, the key issue is sanitation and garbage management. Similar to the government’s initiative to construct toilets, a special initiative is needed for clean cities. For instance, a tremendous amount of waste is generated daily in Delhi. It is essential to have a structured and integrated approach to address this issue - how to manage this waste, how to monitor it digitally through technology, how to innovate and regularly monitor the situation at both the local level and the city level. Even though this is a critical issue facing Delhi, its citizens are either not conscious of it, or do not feel responsible for it. All of this results in a severe mismanagement of our garbage-related problems.

At the time of preparing the 2001 and 2021 Master Plans, planners had not given serious thought to this problem. The quantum of garbage expected to be generated in the future was not assessed properly. Even additional landfill sites were not identified by taking into account the status of existing land fill sites and the quantum of waste that the city would generate due to its growing population and rising standards of living. During the 1970’s and 1980’s, garbage was dumped at a large scale at the Outer Ring Road near G.T. Karnal Road. Since the site was saturating very fast, it was important to start assessing future garbage generation and identify alternative disposal sites. However, this was not done.

It was only a year ago, when a fire broke out at the Gazipur dumping site, that the attention of the authorities was drawn. This incident even came to the notice of
the High Court, which asked the authorities about their future action plan. In a separate incident at the same site last year, two people lost their lives when one of the giant mounds of garbage collapsed.

In spite of the fact that orders were given to stop the dumping of additional waste at Gazipur, the dumping continued. As a result, the site’s height has risen from 60 metres (at the time of the mishap) to 65 metres. At present, the site is taller than the Char Minar – if dumping continues at this pace, it won’t be long before the site exceeds the height of the Qutub Minar itself. Even the Supreme Court of India has issued serious comments regarding the escalating situation.

At the recommendation of the Lt. Governor of Delhi, the Supreme Court approved the setting up of a high-powered committee comprising of 24 members – including bureaucrats, scientists, members from civil society and Directors of Swachh Bharat Mission – to come up with a solution to the problem of the processing and disposal of solid waste in Delhi. The committee will devise ways to deal with the crisis by examining all aspects of solid waste management in Delhi, including the clean-up of the dumping sites in Gazipur, Bhalswa and Okhla. The committee will have brainstorming sessions on a daily basis for two weeks to come up with a solution.

At present, out of the 10,200 tonnes of solid waste generated in Delhi per day, only 5,300 tonnes is scientifically disposed of in three waste-to-energy plants. Two new plants with a capacity of 3500 tonnes per day are being set up in Bhalswa and Tehkhand. The capacity of the existing Gazipur plant is being enhanced to 1,000 tonnes per day and that of the Oakhla plant by 500 tonnes per day. All these projects will be completed by August 2020.

The National Green Tribunal ("NGT") has also passed an order that waste disposal will be monitored at three levels. This is to strictly implement the Solid Waste Material Management rules 2016. The three levels of committees will be the Express Committee, Zonal Committee and State Committee, whose objective will be to keep an eye on disposal of waste. This order was issued by the NGT after meetings with the chairman of the Central Pollution Control Committee and representatives of the Urban Development Ministry. NGT has also issued an order for Control Rooms to be set up for monitoring and taking quick action for the removal of waste, if it is brought to notice by citizens via photographs of the sites. CCTV cameras at Dhalao will also help to monitor the waste removal action. In addition, NGT has also ordered GPS filled vehicles should be deployed for collecting waste from Dhalao and taking to land filled sites.

<table>
<thead>
<tr>
<th>NOS.</th>
<th>SITE</th>
<th>YEAR</th>
<th>HEIGHT (METRES)</th>
<th>AREA (ACRES)</th>
<th>DAILY DUMPING (METRIC TONNES)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Okhla</td>
<td>1996</td>
<td>55</td>
<td>32</td>
<td>3200</td>
</tr>
<tr>
<td>2.</td>
<td>Ghazipur</td>
<td>1984</td>
<td>65</td>
<td>71</td>
<td>3000</td>
</tr>
<tr>
<td>3.</td>
<td>Bhalswa</td>
<td>1994</td>
<td>52</td>
<td>51</td>
<td>3200</td>
</tr>
</tbody>
</table>
Waste disposal was never a key priority for the administration. In fact, the issue is more than that of just the removal of waste - it is a serious public health issue. We have been regularly coming across cases where sewage workers have lost their lives while cleaning sewers. There are 93 recorded deaths of manual scavengers in Delhi since 1994. Just last month, four workers died in Moti Nagar’s DLF Capital Green Apartments. Last week, another worker died in West Delhi. Manual scavenging in India is illegal. In fact, the Delhi Government had ordered a complete ban on manual scavenging on August 21 2017. Yet regular reports of deaths continue to pour in. Sewer lines and septic tanks are like death traps. In 2014, the Supreme Court had passed a judgement that prohibits anyone from working in sewer and septic tanks. As per the Central Government’s rules, it is permissible only in cases of emergency, and that too after putting on adequate safety gears. It is stipulated that the worker must use facemasks, goggles, gumshoes, gloves, safety belt etc. and that he should perform his task in the presence of a senior official. An ambulance should be present on the spot. None of these precautions were followed before the tragedy in West Delhi earlier this month. Several similar cases have occurred in the national capital this year.

On the one hand we talk of modern and smart cities. Yet on the other hand we still have a traditional manual system of scavenging. It is shame that such a situation exists even in the nation’s capital. We must move forward with the world. We have to be sensitive to the preciousness of human life and public health issues. The cleaning of sewer and septic tanks is not simply a matter of sanitation - rather it is a human right issue. We have to modernize our scavenging techniques, waste removal and waste management. We have introduced changes in the construction of roads and buildings, but have failed to care for public health issues related to waste. Administrators, planners and technocrats must work out the policy solutions for solid waste management and see the issue from a public health viewpoint. This should be an issue of safety and good health. We have to provide our citizens with a healthy atmosphere and a liveable environment. Why should we always wait for Court orders to act?
The Hon'ble Finance Minister while presenting the Budget for the financial year 2018-19 proposed Changes in Income Tax, which has the effect of incomes during the financial year 2018-19 to be assessed in the Assessment Year 2019-20. It is also significant to state the some of the announcements will affect the incomes during the financial year 2017-18 assessable during Assessment year 2018-19. Such provisions extend to the SME Businesses.

New changes in the Income Tax Law by the Finance Act, 2018 have come into the effect from 01/04/2018 and a few provisions are effective from 01/04/2017, which have been mentioned at relevant places.

1. Tax Rates

There is no change in the rates of Income Tax applicable to the individuals. However, the new Cess with the name of “Health and Education Cess” has been introduced @ 4% of the Income Tax substituting the “Education Cess”, and “Secondary and Higher Education Cess” which was leviable upto the Assessment year 2018-19. In the case of small domestic companies, the tax rates would be as under:

2. TDS Rates:

There is no change in TDS Rates for FY 2018-19. Consequent upon the introduction of New Cess as stated above the deduction from Salary stand increased to 4% for Assessment Year 2018-19. No TDS u/s 194A on Interest on Time deposits with Banks' and Housing Finance companies held by a Senior Citizen would be made to the extent of Rs. 50000.

3. Standard Deduction and Allowances for Salaried Persons:

Standard deduction has been restored at Rs. 40,000/- or net salary, whichever is less. It subsumes the exemption available on Transport Allowance and Medical Reimbursement.

4. Deduction u/s 80DDB for Specified Diseases or the Terminal diseases:

With effect from 01/04/2018, the deduction upto Rs. 1,00000/- would be permitted for both Senior and Super Senior Citizens.

5. Deduction u/s 80TTB for Senior Citizen:

The deduction to senior citizen would be available under a new section 80TTB. This has been inserted to grant the deduction upto Rs. 50000/- to Senior Citizen as under: – Interest on any deposit (including savings or time) with Banks as well as Interest on any deposit with Post Office.

6. Capital Gain:

Long Term Capital Gain on Shares @ 10% in Excess of Rs. 1 Lacs

Exemption of Long Term capital gain on transfer of STT paid shares / Units of equity-oriented mutual fund has been withdrawn and such capital gain would be taxable @ 10% + SC + 4% Cess. However, to protect the LTCG already earned upto 31/01/2018 from tax, necessary provisions have been made in the law to substitute the ‘Purchase Cost’ by the highest rate quoted in stock exchange for such shares on 31/01/2018. However, basic exemption of Rs. 100000/- for such ‘Long Term Capital Gain from Shares’ would be available to every assessee.

STT, which was levied earlier, in lieu of exemption on LTCG, would also continue on sale / purchases shares thru the stock exchange.

Capital Asset Value in case of Immovable Property:

In case, actual consideration paid ( purchase) or received ( sale) is lower than Stamp Value, then the difference between two values is liable for tax as ‘Capital gain’, Business Income or other income. Now, if the difference between two values is 5% or lower, then such difference would be ignored. For example:

<table>
<thead>
<tr>
<th>Case</th>
<th>Actual Consideration</th>
<th>105% of Actual Consideration</th>
<th>Stamp Value consideration</th>
<th>Consideration to be taken for Tax Computation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10,00,000/-</td>
<td>10,50,000/-</td>
<td>10,40,000/-</td>
<td>10,00,000/-</td>
</tr>
<tr>
<td>2</td>
<td>10,00,000/-</td>
<td>10,50,000/-</td>
<td>10,75,000/-</td>
<td>10,75,000/-</td>
</tr>
<tr>
<td>3</td>
<td>10,00,000/-</td>
<td>10,50,000/-</td>
<td>9,75,000/-</td>
<td>9,75,000/-</td>
</tr>
</tbody>
</table>
7. Deduction u/s 80D for Mediclaim / Medical Expenditure of Senior Citizen:

<table>
<thead>
<tr>
<th>Deduction For Individual / Family Upto 60 Yrs</th>
<th>Deduction For Individual / Family Beyond 60 Yrs</th>
<th>Deduction For Parents Aged Upto 60 Yrs.</th>
<th>Deduction For Parents Aged Beyond 60 Yrs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>I) Medi-claim Insurance</td>
<td>Incurred upto Rs. 25000/-</td>
<td>Incurred upto Rs. 25000/-</td>
<td>Incurred upto Rs. 50000/-</td>
</tr>
<tr>
<td>ii) Medical Expenditure (if insurance is not taken)</td>
<td>NIL</td>
<td>Incurred upto Rs. 50000/-</td>
<td>Incurred upto Rs. 50000/-</td>
</tr>
</tbody>
</table>

8. Charitable Trusts and Educational Institutions:
Trusts/education institutions are covered by the Trust Provisions (Section 10 to 13) and Provisions of Business Income (Section 28 to 44) are not applicable to them. However, some of the provisions now would be applicable on such trusts/educational institutions.

a) Provisions of Section 40A(3) and 40A(3A) provides for disallowance of payments made in cash or bearer/non-account payee cheques in excess of Rs. 10000/- per day. Therefore, such payments would not be treated as ‘Application of Income’ of trust.

b) Provisions of Section 40A(ia) provide for disallowance of domestic payments if assessee fails to deduct the applicable Payments made without TDS by Charitable/Educational Institutions would not be treated as ‘Application of Income’ Further, such disallowances (at a) and b) above would attract the tax at Maximum Marginal Rate i.e. 30% plus SC plus Cess by virtue of Section 164(2).

9. Filing of ITR Within Due Date:

10. Tax Rates and Tax Tables
1. Tax Rates
The proposed tax rates for the next financial year 2018-19 are given in following tables.

The rate of tax in case of every individual whether he is below the age of 60 years, or between the age of 60 or 80 years, or above the age of 80 years.

<table>
<thead>
<tr>
<th>Net Income Range</th>
<th>Income-tax-Rate*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AY 2019-20</td>
</tr>
<tr>
<td>1</td>
<td>Upto Rs. 2,50,000</td>
</tr>
<tr>
<td>2</td>
<td>Rs. 2,50,000 to Rs. 5,00,000</td>
</tr>
<tr>
<td>3</td>
<td>Rs. 5,00,000 to Rs. 10,00,000</td>
</tr>
<tr>
<td>4</td>
<td>Above Rs. 10,00,000</td>
</tr>
</tbody>
</table>

Senior Citizen
(who is 60 years or more at any time during the previous year)

<table>
<thead>
<tr>
<th>Net Income Range</th>
<th>Income-tax-Rate*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AY 2019-20</td>
</tr>
<tr>
<td>1</td>
<td>Upto Rs. 3,00,000</td>
</tr>
<tr>
<td>2</td>
<td>Rs. 3,00,000 to Rs. 5,00,000</td>
</tr>
<tr>
<td>3</td>
<td>Rs. 5,00,000 to Rs. 10,00,000</td>
</tr>
<tr>
<td>4</td>
<td>Above Rs. 10,00,000</td>
</tr>
</tbody>
</table>

* The above rate are exclusive of Surcharge and Cess.

A resident individual, whose taxable income does not exceed Rs. 3,50,000, can claim a tax rebate under section 87A. The amount of rebate shall be lower of 100% of income tax or Rs. 2,500.
The rate of tax in case of every business entities whether it is a firm, local authority, or domestic company, or even foreign company:-

<table>
<thead>
<tr>
<th>Business Entities</th>
<th><strong>Rate of Surcharge</strong></th>
<th><strong>AY 2019-20</strong></th>
<th><strong>AY 2018-19</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net Income Range</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Firms/Local Authority</td>
<td>30%</td>
<td>30%</td>
<td></td>
</tr>
<tr>
<td>Domestic Company</td>
<td>30%**</td>
<td>30%*</td>
<td></td>
</tr>
<tr>
<td>Foreign Company</td>
<td>40%</td>
<td>40%</td>
<td></td>
</tr>
</tbody>
</table>

** The above rate are exclusive of Surcharge and Education Cess.

The rate of tax in case of co-operative societies:-

<table>
<thead>
<tr>
<th>Co-operative Society</th>
<th><strong>Net Income Range</strong></th>
<th><strong>Income-tax-Rate</strong>*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AY 2019-20</strong></td>
<td><strong>AY 2018-19</strong></td>
<td></td>
</tr>
<tr>
<td>Up to Rs. 10,000</td>
<td>10%</td>
<td>10%</td>
</tr>
<tr>
<td>Rs. 10,000 to Rs. 20,000</td>
<td>20%**</td>
<td>20%**</td>
</tr>
<tr>
<td>Above Rs. 20,000</td>
<td>30%</td>
<td>30%</td>
</tr>
</tbody>
</table>

* The above rate are exclusive of Surcharge and Education Cess.

The rate of tax in case of every business entities whether it is a firm, local authority, or domestic company, or even foreign company:-

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th><strong>Rate of Surcharge</strong></th>
<th><strong>AY 2019-20</strong></th>
<th><strong>AY 2018-19</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Range of Income</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rs. 50 Lakhs to Rs. 1 Cr</td>
<td>10%</td>
<td>15%</td>
<td>15%</td>
</tr>
<tr>
<td>Rs. 1 Cr to Rs. 10 Crs</td>
<td>12%</td>
<td>12%</td>
<td>Nil</td>
</tr>
<tr>
<td>Above Rs. 20,000</td>
<td>2%</td>
<td>5%</td>
<td>Nil</td>
</tr>
<tr>
<td>Co-operative Societies</td>
<td>12%</td>
<td>12%</td>
<td>Nil</td>
</tr>
</tbody>
</table>

* The health & education cess at the rate of 4% shall be computed on aggregate of Income Tax and Surcharge.

<table>
<thead>
<tr>
<th>Tax Rates* for Corporate Assesses for the A.Y. 2019-20</th>
<th><strong>Income</strong></th>
<th><strong>Rate of Income-tax</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Status of Taxpayer</strong></td>
<td><strong>Rate of Income-tax</strong></td>
<td><strong>AY 2019-20</strong></td>
</tr>
<tr>
<td>1 Firms/Local Authority</td>
<td>30%</td>
<td>10%</td>
</tr>
<tr>
<td>2 Domestic Company</td>
<td>30% / 25%</td>
<td>20%</td>
</tr>
<tr>
<td>3 Foreign Company</td>
<td>40%</td>
<td>30%</td>
</tr>
</tbody>
</table>

* The above rates are exclusive of surcharge and cess.

* Tax rate is 25% if turnover or gross receipts in the previous year 2016-17 does not exceed Rs. 250 Crores.

* Tax rate is 25% if turnover or gross receipts in the previous year 2015-16 does not exceed Rs. 50 Crores.
### Rates of Surcharge

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Taxable Income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>50 Lacs to 1 Crore</td>
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<tr>
<td>Individuals/HUF</td>
<td>10%</td>
</tr>
<tr>
<td>Firm/ Local Authority/ Co-operative Society</td>
<td>Nil</td>
</tr>
<tr>
<td>Domestic Company</td>
<td>Nil</td>
</tr>
<tr>
<td>Foreign Company</td>
<td>Nil</td>
</tr>
<tr>
<td>Co-operative Societies</td>
<td>Nil</td>
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</table>

*The health & education cess at the rate of 4% shall be computed on aggregate of Income Tax and Surcharge.*

The amount of tax payable by different individuals at different income range:

### Tax Table

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Taxable Income</th>
<th>Resident Individual</th>
<th>Resident Senior Citizen</th>
<th>Resident Super Senior Citizen</th>
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<td>1.</td>
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<td>-</td>
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<td>2.</td>
<td>3,00,000</td>
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<td>3.</td>
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<td>2,575</td>
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<td>4.</td>
<td>4,00,000</td>
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<td>7,725</td>
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<td>5.</td>
<td>5,00,000</td>
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<td>12,875</td>
<td>10,400</td>
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<td>6.</td>
<td>7,50,000</td>
<td>65,000</td>
<td>64,375</td>
<td>62,400</td>
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<td>7.</td>
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<td>8.</td>
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<td>9.</td>
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<td>11.</td>
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<td>32,17,500</td>
<td>31,86,563</td>
<td>32,14,640</td>
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<td>1,05,00,000</td>
<td>35,43,150</td>
<td>35,09,082</td>
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<td>13.</td>
<td>2,00,00,000</td>
<td>69,51,750</td>
<td>68,84,907</td>
<td>69,84,760</td>
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</table>
A MDA Bulletin Jan-Mar, 2018 Vol-VIII, Issue-I raised the concern about Land-Grabbing and Encroachments and voiced that the Administrators and Legal Experts are sceptical whether the Government would be able to deal with the land grabbing menace properly. The state of affairs is very alarming and require special attention to avoid the action which later on leads to demolition etc. one such situation can be easily sensed from the action of the Government in Delhi where defying the law illegal construction were allowed by the authorities and now the citizens of Delhi are confronting the issue of ceiling for last nine months. The ceiling operation started in the last week of December 2017 on orders from the Supreme Court of India. At times the Supreme Court has had to express its wishes in very harsh words due to failure on the part of the irresponsible response by the concerned authorities. Had the authorities been vigilant and active as a responsible and responsive institution, the problem would have not been as alarming as we see today. On the one hand roads have been widened, streets cleared, residential areas coming to original forms which is a sign of satisfaction and happiness, on the other hand land owners and workers of commercial units which have been sealed on account of their unauthorized existence have been rendered jobless. The economy is reflecting the severe impact of the situation. Political Parties have to face the agitated public. The reality is that those who had carried out unauthorized construction and mis-used the residential areas for commercial purpose had to finally pay the price. Law has taken its own course. Small and big all encroachers and mis-users are facing ceiling action. In some cases forest land in South Delhi to the extent of about 200 acres was cleared by the authorities after demolishing the structures raised in an unauthorised manner. Next, action is being taken against the farm houses as there are no exceptions to the law. Their activities also leads to traffic jams and other problems in the operational areas, more so during the wedding season. Like many parts in the city which have been cleared of encroachment and mis-use now we hope that in both South and North Delhi, action will be taken against the unauthorized farm houses and the flow of traffic will be smooth in these areas.

Courtesy: Shri U.S. JOLLY
Principal Advisor, AMDA,
Former Principal Commissioner,
Delhi Development Authority
The Executive Council of AMDA met on 14th September, 2018 at 11:30 A.M. in the Conference Hall of AMDA under the chairmanship of Shri B K Tripathi, IAS, Chairman, AMDA and Member Secretary NCR Planning Board. The other members of the Executive Council namely Shri J C Ganguly, Chief Engineer, Kolkata Metropolitan Development Authority; Shri Satpal Singh Daiya, S.E. Haryana Sahari Vikas Pradhihikan (HSV)/HUDA, Gurugram; Shri Ansar Alam, Executive Engineer (P), North Delhi Municipal Corporation; Shri P.K. Jain, Finance & Accounts officer, NCR Planning Board; Dr. K. Srirangan, Director Planning, DDA; Sh. Gurucharan Singh, Deputy Chief Architect and Shri Ashok Singh, Assistant Architect, NDMC attended the meeting. Besides officials from AMDA Shri V. P. Sharma, Administrative-cum-Accounts Officer, AMDA; Shri Harsh Kalia, Assistant Director (Admn.), NCRPB/Handling Charge of AO, Sh. Sunil Gupta, Chartered Accountant for AMDA and Sh. Sumit Bhatnagar, Chartered Accountant and Auditor, AMDA were also present.

Following the welcome of the EC members by Chairman, AMDA the agenda items were discussed in detail. The Executive Council deliberated on the items and discussed the financial issues lying in the accounts of AMDA for many years. The EC approved the minutes of the last Executive Council Meeting and the Action Taken on the Minutes of the last EC Meeting held on 6th April, 2018.

The EC agreed for endowment funds earmarked for Regional chapter and Research fund lying unutilized for years to regularized by reallocation to the Building fund. The Executive Council also approved the writing off the notional amount of annual subscription for Rs. 36.85 Lakh as it was not recoverable following the decision of the Executive Council to declare all ULBs, Municipalities and Development Authorities as its members without any membership fee. The Executive Council visited the AMDA Building and praised the renovated building and approved the payment involved the renovation work totaling around 2.78 crore and further payment of estimated value of Rs. 1.29 crore for the renovation work in basement. The Executive council also approve the writing off the old unsettled financial liabilities towards Mobile App, Petty Civil Works and the other smaller amounts.

The Executive Council adopted the Audited Annual Financial Accounts for Financial year 2017-18 after taking into account the observation raised by the auditor. The EC empowered the Chairman, AMDA to take appropriate action as deemed fit, for the lease agreement between AMDA and NCRTC. The EC also approved for advertisement to fill in the post of Stenographer and Accounts Assistant as well as the extension of the present incumbent to the post of Admin-cum-Accounts officer for the further period of two years. Further EC ratified the delegation of power to the Admin-cum-Accounts officer made vide order dated 01.08.2018 as well as the staff matter involving grant of annual increment, Ex-gratia and regulation of one contractual employee.

The EC advised for introduction of video conferencing system and developing Whatsapp group for speedy communication. The EC concurred and applauded the views of the Chairman to hold the AMDA events at outstations including foreign countries.

The Meeting ended with vote of thanks from Chairman, AMDA.
The Annual General Meeting of AMDA met on 14th September, 2018 at 12:30 P.M. in the Conference Hall of AMDA under the chairmanship of Shri B K Tripathi, IAS, Chairman, AMDA and Member Secretary NCR Planning Board. The other members of the Executive Council namely Shri J C Ganguly, Chief Engineer, Kolkata Metropolitan Development Authority; Shri Satpal Singh Dahiya, S.E. Haryana Sahari Vikas Pradhikaran (HSVP)/HUDA, Gurugram; Shri Ansar Alam, Executive Engineer (P), North Delhi Municipal Corporation; Shri P.K. Jain, Finance & Accounts officer, NCR Planning Board; Dr. K. Sriprangan, Director Planning, DDA; Sh. Gurucharan Singh, Deputy Chief Architect and Shri Ashok Singh, Assistant Architect, NDMC attended the meeting. Besides officials from AMDA Shri V. P. Sharma, Administrative-cum-Accounts Officer, AMDA; Shri Harsh Kalia, Assistant Director (Admin.), NCRPB/Handling Charge of AO, Sh. Sunil Gupta, Chartered Accountant for AMDA and Sh. Sumit Bhatnagar, Chartered Accountant and Auditor, AMDA were also present.

The General Body confirmed the minutes of the last meeting as well as the action taken on the minutes of the last AGM and agreed for the action taken on the points of the AGM held on 22nd September, 2017. The AGM also accepted the annual account for the financial year 2017-18 and also agreed for the observation and suggestion from the auditor. The AGM applauded the efforts of the present Executive Council for its efforts towards renovation of AMDA building as well as entrusting Chairman to let out the building for generation of attractive funds for operational activities of AMDA. The General body approved the continue the present Executive Council of AMDA for a further period of 2 years from September 2018 to September 2020 along with approval for M/s Rajnish and Associates as the auditor of AMDA with 15% increase in the remuneration.

The Meeting ended with vote of thanks from Chairman, AMDA.
AMDA invites Municipal Corporation, Municipalities, Development Authorities, Construction, Agencies and Supplier of cogent item of Capital nature, relevant for ULBs/ Development Authorities to advertise in its quarterly bulletin (October -December) 2018 to reach its member / non-member ULBs, Development Authorities, Ministries, Premier Institution, Organizations concerning Urban Development and related fields of every State and UT.

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<th>Advt</th>
<th>Size (Inches)</th>
<th>Rate(Rs.)</th>
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<td>7.75 in X 10.5 in</td>
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<tr>
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</tr>
<tr>
<td>Visiting card Size</td>
<td>3 in x 1.75 in</td>
<td>12,000</td>
</tr>
</tbody>
</table>

Payments will be accepted in cheque/DD in favor of “AMDA, Delhi”

Please contact AMDA office + (91)11 26494486, 26497973, 41017641 or email at amdadelhi@gmail.com for further enquiry.

AMDA’s Members will get 25% concession on the above mention rates.
## AMDA Members

<table>
<thead>
<tr>
<th>S.NO.</th>
<th>AMDA MEMBERS - DEVELOPMENT AUTHORITIES</th>
<th>WEBSITE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hyderabad Metropolitan Development Authority</td>
<td><a href="http://www.hmda.gov.in">www.hmda.gov.in</a></td>
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<td>Capital Region Development Authority</td>
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<td>Visakhapatnam Urban Development Authority</td>
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<tr>
<td>5</td>
<td>Ahmedabad Urban Development Authority</td>
<td><a href="http://www.uda.org.in">www.uda.org.in</a></td>
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<tr>
<td>6</td>
<td>Jamnagar Area Development Authority</td>
<td><a href="http://www.jada.org.in">www.jada.org.in</a></td>
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<tr>
<td>7</td>
<td>Rajkot Urban Development Authority</td>
<td><a href="http://www.rajkotuda.com">www.rajkotuda.com</a></td>
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<tr>
<td>8</td>
<td>Surat Urban Development Authority</td>
<td><a href="http://www.sudaonline.org">www.sudaonline.org</a></td>
</tr>
<tr>
<td>9</td>
<td>Vadodara Urban Development Authority</td>
<td><a href="http://www.vuda.co.in">www.vuda.co.in</a></td>
</tr>
<tr>
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<td>Bhuj Area Development Authority</td>
<td><a href="http://www.bhujada.com">www.bhujada.com</a></td>
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<tr>
<td>11</td>
<td>Bhavnagar Area Development Authority</td>
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<td>Bijapur Urban Development Authority</td>
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<td>Goshree Islands Development Authority</td>
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<td>New Okhla Industrial Development Authority</td>
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<td>Varanasi Development Authority</td>
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<td>Bulandshahr-Khurja Development Authority</td>
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<td>Hapur-Pilkhuwa Development Authority</td>
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<td>41</td>
<td>Special Area Development Authority, Gwalior</td>
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<td>49</td>
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## AMDA Members - Municipality

<table>
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<th>S.NO.</th>
<th>AMDA MEMBERS - MUNICIPALITY</th>
<th>WEBSITE</th>
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<td>1</td>
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<td>7</td>
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<td>14</td>
<td>Municipal Corporation of Greater Mumbai</td>
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<td>Coimbatore City Municipal Corporation</td>
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<td>16</td>
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<td>Tirunelveli City Municipal Corporation</td>
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<td><a href="http://www.kda.india.co.in">www.kda.india.co.in</a></td>
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<td>19</td>
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<td>20</td>
<td>North Delhi Municipal Corporation</td>
<td><a href="http://www.mcdonline.gov.in">www.mcdonline.gov.in</a></td>
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<td>21</td>
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<td><a href="http://www.mcdonline.gov.in/tri/sdmc_mcdportal">www.mcdonline.gov.in/tri/sdmc_mcdportal</a></td>
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<td>23</td>
<td>Nanded Waghala City Municipal Corporation</td>
<td><a href="http://www.nwcmc.gov.in">www.nwcmc.gov.in</a></td>
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<td>24</td>
<td>Corporation of the City of Belgaum</td>
<td><a href="http://www.belgaumcitymrc.gov.in">www.belgaumcitymrc.gov.in</a></td>
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<td>25</td>
<td>Singrauli Municipal Corporation</td>
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<td>26</td>
<td>Ujjain Municipal Corporation</td>
<td><a href="http://www.nagarnigamujjain.org">www.nagarnigamujjain.org</a></td>
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<td>27</td>
<td>Lucknow Municipal Corporation</td>
<td><a href="http://www.lmc.up.nic.in">www.lmc.up.nic.in</a></td>
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<td>Municipal Corporation Gurgaon</td>
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<td>29</td>
<td>Municipal Corporation Faridabad</td>
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<td><a href="http://www.smcsite.org">www.smcsite.org</a></td>
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<td>Jamnagar Municipal Corporation</td>
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<td>36</td>
<td>Municipal Corporation of the City of Chandrapur</td>
<td><a href="http://www.cmcchandrapur.com">www.cmcchandrapur.com</a></td>
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<td>37</td>
<td>Greater Chennai Corporation</td>
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<td>38</td>
<td>Municipal Corporation Ludhiana</td>
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<th>S.NO.</th>
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<td>1</td>
<td>Bruhat Bangalore Mahanagar Palike</td>
<td><a href="http://www.bbmp.gov.in">www.bbmp.gov.in</a></td>
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<td>2</td>
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<td>4</td>
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<td><a href="http://www.and.nic.in">www.and.nic.in</a></td>
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<td>1</td>
<td>Gujarat Municipal Finance Board</td>
<td><a href="http://www.gmfb.in">www.gmfb.in</a></td>
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<td>2</td>
<td>NCR Planning Board</td>
<td><a href="http://www.ncrpb.nic.in">www.ncrpb.nic.in</a></td>
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</table>
Glimpse of the Past Activities

Two days residential Workshop on "Management of Water supply, Sanitation and Waste Management in context of Smart cities" at Kolkata, West Bengal on 29th and 30th November 2018.

Forthcoming Events

Two days residential Workshop on "Management of Water supply, Sanitation and Waste Management in context of Smart cities" at Kolkata, West Bengal on 29th and 30th November 2018.

Three days Residential Seminar on "Urban Planning, Municipal Finance & Tax Structure including Audit" at Jaisalmer, Rajasthan from 17th to 19th December 2018.
The Association of Municipalities and Development Authorities (AMDA), is the flagship organisation having Municipal Corporations, Municipalities, Council and Development Authorities of India as its members. AMDA is performing the work of institutional development and capacity building of ULBs and development authorities across India.

It acts as a focal point for exchange of ideas and information on urban planning and development. The main goal of the organisation is to assist in institutional, organizational and human resource development of its member organisation through numerous capacity building and trainings.

Since its inception AMDA has witnessed many developments and has emerged as knowledge-integration and experience-exchange platform for the Urban Local Bodies and Development authorities. It has been playing a pivotal role in the field of urban development and related issues and acts as a storehouse of critical data and the focal point of adoption of better urban management practices by ULBs.

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