

CHANDIGARH ADMINISTRATION
LOCAL GOVERNMENT & URBAN DEVELOPMENT DEPARTMENT
NOTIFICATION

No. C-499835-FII(8)/2025/_____

Chandigarh Dated, the

In exercise of the powers conferred by sub-section (3) of Section 90 of The Punjab Municipal Corporation Act, 1976 as extended to the Union Territory, Chandigarh by The Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 (hereinafter referred to as "aforementioned Act"), the Administrator, Union Territory, Chandigarh, is pleased to specify the property tax chargeable on commercial, industrial, institutional and residential lands and buildings in Chandigarh to be levied by the Municipal Corporation, Chandigarh under clause (a) of sub-section (1) of Section 90 of the aforementioned Act as per the details given herein below:-

(i) Tax on Commercial, Industrial and Institutional Land and Buildings

For the Assessment year 2025-26, the property tax on Commercial and Industrial lands & buildings shall be charged at 6% of the Annual Rateable Value (ARV). For properties falling in Group V of Annexure I of The Chandigarh Municipal Corporation (Tax on commercial, industrial and institutional lands & buildings) Bye-Laws, 2003 (as amended from time to time) (*hereinafter referred to as "aforesaid Bye Laws, 2003"*) and for properties falling under category of service charges in the aforesaid Bye-Laws, 2003 shall continue to be charged at currently applicable 3% of Annual Rateable value for Assessment Year 2025-26.

Government buildings are exempted from payment of property tax on their lands and buildings, but the departments are liable to pay the service charges on account of services being provided to them. Service charges payable are @ 75% of the tax calculated on the buildings as per the rate of Zone 'C' of respective group in which the building is situated as per Annexure-I of aforesaid Bye-Laws 2003.

(ii) Tax on Residential Lands and Buildings:-

For the Assessment Year 2025-26, the property tax leviable on residential sites and buildings shall be increased by three times of the rates already specified by the Chandigarh Administration vide notification No. Addl.

CMC/ACT/2020 dated 16.03.2020. Henceforth, the property tax on residential lands and buildings shall be calculated as per the rates specified in Annexure-A of the present notification.

2. The present notification shall come into force from Assessment Year 2025-26.

Note: (i) The Chandigarh Administration Notification bearing No. 2257-FII(8)-2004/7228 dated 22.11.2004 stands superseded.

(ii) The other terms and conditions of The Chandigarh Municipal Corporation (Tax on Commercial, Industrial and Institutional Lands & Buildings) Bye Law, 2003 (as amended from time to time) and the orders dated 27.07.2015, 10.08.2015, 26.06.2019, 25.07.2019 issued by this Administration shall remain unchanged.

Dated:

Mandip Singh Brar, IAS,
Secretary Local Govt. & Urban Development,
Chandigarh Administration

No. C-499835-FII(8)/2025/_____

Chandigarh Dated, the

A copy is forwarded to the Special Secretary to the Hon'ble Administrator, UT, Chandigarh for kind information please.

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Superintendent (LG & UD),
For Secretary (LG & UD),
Chandigarh Administration.

No. C-499835-FII(8)/2025/_____

Chandigarh Dated, the

A copy is forwarded to the Controller, Printing and Stationery Department, UT, Chandigarh for publishing the above notification in the Chandigarh Administration Gazette (extraordinary).

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Superintendent (LG & UD),
For Secretary (LG & UD),
Chandigarh Administration.
Chandigarh Dated, the

No. C-499835-FII(8)/2025/_____

A copy is forwarded to the Commissioner, Municipal Corporation, Chandigarh w.r.t. his memo No. Jt.CMC-III/Tax/ACT/2025/456, dated 28.03.2025 for information and its implementation for upcoming Assessment Year 2025-26, under intimation to this Administration.

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Superintendent (LG & UD),
For Secretary (LG & UD),
Chandigarh Administration.

No. C-499835-FII(8)/2025/_____

Chandigarh Dated, the

A copy is forwarded to the Director Public Relations, Chandigarh Administration for giving wider publicity in media for the information of General Public please.

SLC

Superintendent (LG & UD),
For Secretary (LG & UD),
Chandigarh Administration.

Chandigarh Dated, the *31.03.2025*

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C.T.
A copy is forwarded to the Director Information Technology, Chandigarh Administration for publishing the notification in the official website of Chandigarh Administration.

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Superintendent (LG & UD),
For Secretary (LG & UD),
Chandigarh Administration.

No. C-499835-FII(8)/2025/_____

Chandigarh Dated, the

A copy is forwarded to the following for kind information of officers please.

- i. PS to W/Chief Secretary, Chandigarh Administration.
- ii. PA to the W/Secretary, Local Govt. & Urban Development, Chandigarh Administration.
- iii. PA to the Joint Secretary, Local Govt. & Urban Development, Chandigarh Administration.

SLC

Superintendent (LG & UD),
For Secretary (LG & UD),
Chandigarh Administration.

RESIDENTIAL HOUSES

Zone	Sectors in zone	Rate of property tax per annum	Revised Rate of property tax per annum for AY 2025-2026
I	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19, 26, 26(E), 27 & 28	Rs.2.5 per sq.yard on the vacant plot area <i>plus</i> Rs.1.25 per sq.ft. on the total covered area on all the floors	Rs.7.5 per sq.yard on the vacant plot area <i>plus</i> Rs.3.75 per sq.ft. on the total covered area on all the floors
II	20, 21, 22, 23, 24, 25, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 38(West), Modern Housing Complex Manimajra, Shivalik Enclave Manimajra, Industrial Area Phase I & Phase II, All SCFs situated in the Municipal limits	Rs.2.0 per sq.yard on the vacant plot area <i>plus</i> Rs.1.0 per sq.ft. on the total covered area on all the floors	Rs.6.0 per sq.yard on the vacant plot area <i>plus</i> Rs.3.0 per sq.ft. on the total covered area on all the floors
III	39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 61 & 63, others	Rs.1.5 per sq.yard on the vacant plot area <i>plus</i> Rs.0.75 per sq.ft. on the total covered area on all the floors	Rs.4.5 per sq.yard on the vacant plot area <i>plus</i> Rs.2.25 per sq.ft. on the total covered area on all the floors

(D) CHB Flats, Cooperative House Building Societies and other residential flats (Excluding SCFs) having total covered area of 500 sq. ft. and above falling within MC limits (irrespective of zones)

Existing:- Total covered area Rs.1.0 (rupee one only) per sq.ft. per annum

Revised Rate of property tax per annum for the Assessment Year 2025-2026

Total covered area Rs.3.0 (rupee three only) per sq.ft. per annum