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(GR. FLOOR)

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2015

MUNICIPAL CORPORATION OF GREATER MUMBAI
MUMBAI FIRE BRIGADE

BRIGADE ROUTING CIRCULAR NO . 63 DATED 18/03/2015

Sub: Revision of Capitation Fee now known as "Scrutiny Fee" on High-Rise & Low-Rise buildings .

Sr No	Type of the Building	Existing Rate	Proposed Rate 01.04.2015 to 31.03.2016 Circular No. CA/FRM/7 dt. 03.05.2011 Sanction No.MGC/F/2718 dt.16.08.2010
1	High-Rise building having height 24 meters and above	Rs.31/-(Rs.ThirtyOne) per sq. Mtrs. Subject to minimum of Rupees 1,46,410/- (Rs. One Lakh Fourty six Thousand Four Hundred Ten) per building up to 5000.00 sq.mtrs. (Five Thousand sq.mtrs. of gross built up area of the building.)	Rs.35/-(Rs.Thirty Five) per sq. Mtrs. Subject to minimum of Rupees 1,75,000/- (Rs. One Lakh Seventy Five Thousand) per building up to 5000.00 sq.mtrs. (Five Thousand sq.mtrs. of gross built up area of the building.)
2	Low-Rise building having height less than 24 mtrs.	Rs. 17/- (Rs Seventeen) per sq. Mtrs. subject to minimum of Rs.73,210/- (Rs. Seventy Three Thousand Two Hundred Ten) per building up to 5000.00 sq. mtrs. (Five Thousand sq.mtrs.) of gross built-up area of the building.	Rs. 19/- (Rs Nineteen) per sq. Mtrs. subject to minimum of Rs.95,000/- (Rs. Ninety Five Thousand) per building up to 5000.00 sq. mtrs. (Five Thousand sq.mtrs.) of gross built-up area of the building.

B. S. Bhandari
18103117
Chief Fire Officer i/c.
Mumbai Fire Brigade

F.O. I, II, III, IV, V, VI)
F.O.,
D.F.O, A.O.
C.
Fire Station



a. Administrative relief :-

The administrative relief shall be granted to the developers, who have

(i) applied for registration on or before 15/10/2012, who have filed the returns in time and paid taxes on or before 31/10/2012. The method of computation of the tax liability shall not be examined at the time of granting administrative relief but the same shall be examined in the cases selected for assessment.

(ii) Filed most of the returns in time, but some of the returns are missing or not filed and in such cases if the developers have filed 704 for the periods under application for administrative relief.

The composition fee in the cases covered by (i) and (ii) above will be charged at Rs 5000/- as per para (f) of Trade Circular 14 T of 2012.

b. Assessment in case of brought forward refund :-

The developers were allowed to carry forward refund from year to year while filing returns. Their cases for assessment have been selected on the basis of risk parameters applied to the returns filed by them. In view of the same it will not be necessary for the assessing officer to go into the audit /assessment of earlier period from which set off/refund is brought forward.

4. These instructions should be strictly followed and cases allotted for assessment and pending applications for administrative relief be disposed off expeditiously.



(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.