

MUNICIPAL COUNCIL KANGRA, DISTT. KANGRA H.P  
PROPERTY TAXATION BY LAWS-2021 (FINAL)

NOTIFICATION

Kangra the 26 April, 2022

No.MCK/Bye-Laws/2022-563-565-Whereas, the Municipal Council Kangra has published drafted (Property Taxation/House Tax) Bye-laws-2021 dated 09-03-2022 local news paper in Rajpatra H.P (e.gazette) for inviting public objections, suggestions under section 65(2) of the Himachal Pradesh Municipal Act, 1994.

And no objection or suggestion with respect to these Bye-laws so drafted received in office of Municipal Council Kangra, Distt. Kangra H.P within stipulated period.

Now in exercise of the powers conferred by Section 65(1) read with Section 2(33-2) of the Himachal Pradesh Municipal Act, 1994 the Municipal Council Kangra has decided to notify Final (Property Taxation) Bye-laws-2021 for its implementation as follows, namely:-

1. Short title and Commencement
  - (i) These Bye-laws may be called the Municipal Council Kangra (Property Taxation) Bye-laws, 2021
  - (ii) These bye-laws shall come into force from the date of publication of its notification in the Rajpatra of Himachal Pradesh.
2. Definitions
  - (1) In these bye-laws unless the context otherwise require,
    - (i) "Act" means the Himachal Pradesh Municipal Act, 1994, (Act No.13 of 1994) read with its amendments carried out vide H.P. Municipal (Amendment) Act, 2016 and vide H.P. Municipal (Amendment) Act, 2020.
    - (ii) "Appellate Authority" means an authority prescribed under Section 90 of H.P. Municipal Act, 1994.
    - (iii) "Assessment List" means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994.
    - (iv) "Assessment year" means the year commencing from the first day of April to 31<sup>st</sup> of March of succeeding year.
    - (v) "Bye-Laws" means the Municipality (Property Taxation) bye-laws 2021 made under the Act as notified in the official gazette.
    - (vi) "Municipality" means as defined in Section 2 (24) of the Act.
    - (vii) "Section" means Sections of the Act.
    - (viii) 'Retable Value' as defined in Section 2 clause (33-a) of the Act and procedure prescribed under these Bye-Laws.
    - (ix) "Unit" means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green

belt as notified under the interim development plan of Kangra area.

(x) "Unit area" means area of a unit in square meters.

(xi) "Unit area tax" means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of rateable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.

**3. Assessment list what to contain:-**

The Executive Officer shall keep a book to be called the "Assessment List" in which the following shall be entered in Form-A appended to these bye-laws:-

(a) A list of all units of the lands and buildings located within the jurisdiction of Municipality Kangra, distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof.

(b) The rateable value of each unit of the lands and buildings.

(c) The name of the person primarily liable for payment of property tax and rateable value as well as property tax demand on his/her unit of land or building.

(d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and

(e) Other details; if any, as the Executive Officer may from time to time think fit.

**Explanation**

(i) For the purpose of clause (b) the rateable value of the unit(s) of the land will be the rateable value of the unit(s) of the land and in the case of unit(s) of the building, the rateable value will include the rateable value of the land and the unit(s) of the building erected thereon.

(ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as "land" till the completion plan of building is sanctioned by Municipality Kangra, or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the rateable value of the unit of land till such time treating it as "land".

**4. Form of Assessment list:-**

The assessment list shall be kept in the form-A hereto. The Executive Officer may order to add, omit, amend or alter any of the columns of the Performa of the assessment list as and when required.

**5. Procedure where name of person primarily liable for property tax cannot be ascertained:-**

If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as "the holder" of such unit of land or building without further description.

**6. Inspection of assessment list:-**

If assessment list has been completed, the Executive Officer shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).

**7. Register of Objections:-**

(1) The Executive Officer shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:-

- (i) The name or number of the land or building in respect of which objection is received;
- (ii) Name of the person primarily liable for the payment of property tax;
- (iii) Name of the objector;
- (iv) The rateable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
- (v) The date from which the rateable value finally fixed has to come into force; and
- (vi) Such other details as the Executive Officer may from time to time think fit;

**8. Amendment of Assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments:-**

- (i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.
- (ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under Sub

Section 1 of Section 75 of the Act, after affording opportunity of being heard to the objector.

(iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.

(iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.

(v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

**9. Payment of property taxes where to be made:-**

Every person who is liable to pay any of the property tax shall pay the same at the Head Office of the Municipality or at such other place(s) and time as may be specified by the Executive Officer as the case may be. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favour of the Executive Officer, (Municipal Council) Kangra, payable at or through RTGS/online payment mode in the Bank Account of Municipal Council Kangra, declared for the said purpose by the Executive Officer, as the case may be.

**10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property:-**

(i) Demand of property tax shall be raised annually by issuing a single property tax bill on form-B or through online mode annexed to these bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post or through online mode/SMS. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.

(ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the Executive Officer or by the

officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act.

Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owing to a revision of the rateable value.

(iii) The tax for the ensuing year shall be paid either in lump-sum within 30 days at the beginning of the financial year i.e. up to 30<sup>th</sup> April or in two half yearly installments. The first installment to be paid by 30<sup>th</sup> April and second installment by 30<sup>th</sup> October every year.

11. Service of property tax bills and demand notices in respect of un-partitioned unit of property:-If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.

12. Demand and collection registers:-

(i) A register of demand & collection of property tax in form-F appended to these bye laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Executive Officer, as the case may be think fit.

(ii) The register may, if any the Executive Officer, as the case may be thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Executive Officer, as the case may be determine.

(iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.

13. Circumstances not considered as vacancy of property:- For the purpose of Section 81 and 84 of Himachal Pradesh Municipal, Act, 1994:-

(i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;

(ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;

**14. Remission/Refund not claimable unless notice of vacancy is given to the Executive Officer, as the case may be every year:-**

When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Executive Officer, as the case may be on an account of such continued vacancy unless notice thereof is given to the Executive Officer within 60 days from the commencement of the next financial year.

**15. Inspection by Municipal Staff of the vacant unit of the property:-**

If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Executive Officer, as the case may be refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.

**16. Copies of property tax bill(s):-**

The Executive Officer, as the case may be, on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Executive Officer, as the case may be, from time to time.

**17. Notice on transfer of title:-**

The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in Form-"C" or Form-"D" annexed to these bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).

**18. Property tax to be paid upto date:-**

No such notice as contained in Bye-Laws 17 shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.

**19. Filing of return by owner(s)/ occupier(s):-**

The Executive Officer, as the case may be require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in Form-"E" appended to these bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.

**20. Penalty for non- submission of return:-**

Whoever omits to comply with any requisition under 19 of this Bye-Laws 19 of these bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Executive Officer, as the case may be in respect of such unit of the lands or building of which he is the owner or occupier.

**21. Inspection of Tax Record:-**

Every owner, lessee or occupier of a unit of land/building or authorized agent of any such person may, with the permission in writing of the Executive Officer, as the case may be or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.

**22. Location Factor, (F1) Characteristic and its value:-** For the purpose of clause (33-a) (c) of Section 2 of the Act, the location Factor, characteristic and its values shall be as under:-

(i) Tentative Zoning of Kangra town proposed as follows:-

A Zone:- one may include Ward No. 1,2 & 3 of area which falls in Old Kangra.

B Zone :- one may include Ward No. 3 to 9 of New Kangra.

(ii) Number of Zones:- The entire municipal area is proposed to be divided into Two zones i.e. zone -A, zone -B, zone. Factors and proposed value of each factor. There are five factors which are relevant for determination of ratable value of lands & buildings. These factors and proposed value of each factors per sq. meter shall be as under:-

(1) Location factor(F-1):

(2) Location (Zone) No. Value per sq. mtr.

A = 2.50

B = 3.00

**23. Structural factor( F2) characteristics and its value:-** For the clause (33-a) (c) of Section 2 of the Act, building shall be classified as pucca, semi-pucca and kucha in the following manner:-

(i) For Pucca-building, value per sq. mtr =3=00

(ii) For semi-pucca building, value per sq. mtr = 2=00

(iii) For kucha building, value per sq. mtr =1.50

**24. Age factor (F3) and Age-wise grouping and value of the buildings:-** For the clause (33-a) (c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group:-

Group.	Building	Factor value.
A	Before 1970	2=00
B	Above 1971 to 1990	3=00
C	Above 1991 to 2010	4=00
D	Above 2011 to till date	5=00

25. Occupancy factor (F4) characteristics and its value:- The occupancy factor and its value shall be as under for the purpose of Clause (c) ibid:-

(i) Value for residential occupancy:

(a) Value for self residential	(b) Value for Let out residential
2=00	4=00

Commercial Let on building	Commercial self use (Less than 100 sqm )	Commercial self use (Between 100-300 sqm )	Commercial self use (Greater than 300 sqm )	Residential(By Owner)	Residential (By Others)
10% of the agreement executed between owner of party	5=00	8=00	10=00	2=00	4=00

26. Use factor (F5) characteristic and its value:- For the purpose of Clause (33 a) of Section 2 of the Act, the value of use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (33 a) ibid shall be as under:-

- (i) Residential = 2=00  
(ii) Non- Residential Mention as below

(ii) Value per sq. mtr. for non-residential occupancy:

A	B	C	D	E
Hotels above built-up area of 300 Sq. mtr., MNC Show Rooms and Restaurant	Hotel having built-up area between 100 to 300 Sq. mtr. And Show Room 100 sqm to 300 Sq. Mtr.	Other Hotels, Bars, Restaurant, Banks, ATMs, Show Rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching less than 100 sq mtr.	Shops, School, Colleges, Educational Institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House less than 100 Sq mtr.	Gowdowns, Dhabas, Stall and Other types of Properties not covered under (A to D) less than 100 Sq Mtrs



10=00	8=00	5=00	4=00	3=00
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**27. Method of calculation of rateable value and rate of property tax on the net rateable value of the lands and buildings shall be as under:-**

<b>A-Zone</b>	<b>B-Zone</b>	<b>Rate</b>
For residential properties	For residential properties	10½%
For non- residential properties	For non- residential properties	10½%
For land properties	For land properties	NIL

**28. Penalty:-**

If a person liable for payment of Property Tax does not pay the same within a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per section 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-Laws shall be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Executive Officer, as the case may be request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

**29. Repeal and Savings: -** The scheme, regulation or Bye-Laws, if any hereto for relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or bye-laws if any shall be deemed to have been done or taken under the provisions of these bye-laws.

Executive Officer,  
Municipal Council,  
Kangra. (H.P.)

<b>Municipal Council Kangra</b>				
<b>TAX DEPARTMENT ASSESSMENT LIST</b>				
<b>(See Bye Laws-4) FORM -A</b>				
<b>UPN-No _____ I.D. No. _____ ZONE _____</b>				
<b>Unit</b>	<b>Area</b>	<b>Net Rateable Value</b>	<b>Property Tax Percentage</b>	<b>Amount of General Tax</b>
<b>Residential</b>				
<b>Let Out Residential</b>				
<b>Commercial</b>				
<b>Plot of Land</b>				

**DATE OF ASSESSMENT**



5	Previous Credit	
6	Amount Payable on due date	
7	Amount Payable after due date	
8	Amount still at credit	

Please pay bill before due date to avail 10% rebate.

Bill Prepared By  
Superintendent

Bill Checked By

Assistant

Tax

#### Receipt

UPN No. _____	Bill No. _____	Bill	Date
ID No. _____	_____		
Name of Owner/Occupier	Amount before	due	date
_____	_____		
	Amount after	due	date
	_____		
	Amount Paid	_____	
	Receipt No. _____	Dated	_____

Cashier, Municipal Council Kangra

#### Terms & Conditions

1. The Municipality Treasury is open from 10.00 AM to 02.00 PM on all working days.
2. Cheques should be drawn in favour of Executive Officer, as the case may be, Municipal Council Kangra
3. Out stations cheques should be include the discount charged in such cheque(s).
4. Rebate @ 10% is given on the taxes claimed for the current year or a bill raised for the first time, if the total due amount specified in the bill is paid in advance within 10 days from the presentation thereof. Bills send under postal certificate shall be construed to have been received within three days from the date the posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.
5. If the payment of the tax is not made within the financial year in which the bill is issued an interest/penalty @ 5% in 1<sup>st</sup> year shall be payable and thereafter 10 % interest / penalty will be payable besides legal charges.

6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of the Kangra Municipality to take any legal action including that of demolition in respect of such unauthorized construction/structure.
7. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Municipality Kangra.
8. In all correspondence, always mention No./date, name of house and demand No.
9. Bill generated be presented while tendering payment.

**Form-C (SEE BYE LAW 17)**

Form of notice of Transfer to be given which has taken place by way of instrument.

To

The Executive Officer,  
Municipal Council Kangra

I

\_\_\_\_\_ R/o

\_\_\_\_\_ S/o

\_\_\_\_\_ hereby give notice as required by Section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:-

**Description of Property**

Name & address of person whose title has been transferred	Name & address of person to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID of assesses	No. old	Remarks
1	2	3	4	5		

Date \_\_\_\_\_

Name of Owner/Occupier  
Address

\_\_\_\_\_

Mob.No. \_\_\_\_\_

**Form-D (SEE BYE LAW 17)**

Form of notice of Transfer to be given which has taken place otherwise than by instrument.

To

The Executive Officer,  
Municipal Council Kangra

I \_\_\_\_\_ R/o \_\_\_\_\_ S/o \_\_\_\_\_

\_\_\_\_\_ hereby give notice as required by section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:-

**Description of Property**

Name & address of person whose title has been transferred	Name of legal heir/successor to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID of assesses	No. old	Remarks
1	2	3	4	5		

Date \_\_\_\_\_

Name of Owner/Occupier  
Address

\_\_\_\_\_

\_\_\_\_\_

Mob.No. \_\_\_\_\_



	Restaurants									
	(b) Hotel having built up area between 1000 to 2000 sq.m. and show room above 1000 sq. m.									
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs, Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre									
	(d) Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.									
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d)									
3.	Plot of Land									

I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed there from.

Date \_\_\_\_\_

(Signature)

Yours faithfully,

Owner/Agent/Occupier.

Name in block letters \_\_\_\_\_

—

Address \_\_\_\_\_

Mob. No. \_\_\_\_\_

Verification of the  
Assistant Tax Superintendent

Verification of the  
Executive Officer/Secretary

Location factor/characteristic and its value

(i) Number of zones:- The entire old and merged Municipal area has been divided i.e. A & B Zone.

(I) Location factor (F-1) is same for both the Zones.

Structural factor, Characteristics and its values (F2):-

(i) For Pucca-building value per Sq. Mtr. = 3=00

(ii) For semi-pucca building, value per sq. mtr =2=00

(iii) For kutcha building, value per sq. mtr =1=00

Age factor and Age-wise grouping and value of the Buildings (F3):-

Group		Factor Value
A	Before 1947	1=00
B	1947 to 1980	2=00
C	1981 to 2000	3=00
D	2001 to 2020	4=00
E	2021 and beyond	5=00

Occupancy factor/Characteristics and its value (F4):-

(i) Value for residential occupancy:

(a) Value for self residential	(b) Value for Let out residential
2=00	4=00

(ii) Value per sq. mtr. for non- residential Occupancy.

A	B	C
Commercial (Less than 100 sqm )	Commercial (Between 100-300 sqm )	Commercial (Greater than 300 sqm )
8=00	12=00	15=00

Use factor/Characteristics and its value (F5):-

The value of Use factor /characteristics of the unit(s) of the lands & buildings for the purpose of Clause (c) ibid shall be as under:-

(i) Residential = 2

(ii) Non Residential = 3



Method for calculation of Rateable Value and Rate of property tax on the Rateable Value of the unit of lands and Buildings:-

Area (in sq. mtrs) of a unit multiplied by value of relevant factors of unit area method as mentioned in 23 to 27 of the bye laws. The figure that will so come out, thereof shall be the net rateable value of unit and property tax shall be charged on that net rateable value at the rate of \_\_\_% in zone A and \_\_\_% in zone B for lands and in case of buildings as under:-

A-zone	B-zone
For self occupied residential properties measuring 1 sq.mtr. to 100 sq. mtrs. @ 7% P.A. on the RV. (Rate able Value).	For self occupied residential properties measuring 1 sq.mtr. to 100 sq. mtrs. @ 7% P.A. on the RV. (Rate able Value).
(ii) For self occupied residential properties. Measuring 101 sq. mtrs. to above @ 7% P.A. on the RV. (Rate able Value)	(ii) For self occupied residential properties. Measuring 101 sq. mtrs. to above @ 7% P.A. on the RV. (Rate able Value)
(iii) For non-residential properties @ 7% P.A. on the rateable value.	(iii) For non-residential properties @ 7% P.A. on the rateable value.

Form-F

Municipal Council Kangra

Demand and Collection Register

(See Bye-Laws 12)

For the Financial Year \_\_\_\_\_

UNP No. _____
ID No. _____
Name of Property: _____
Name of Owner/Occupier: _____
Correspondence Address: _____

Unit	Area	Net Rateable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				

<b>Commercial</b>				
<b>Plot of Land</b>				

General Tax	Rebate	Total General Tax	Previous Arrear Amount	Interest	Net Amount Payable	Bill No.	Date of issuing Bill	Current General Tax Collection	Rebate & Remission	Arrear Collection	Interest Collection	Receipt No.	Receipt Date	Current Balance Amount	Arrear Balance Amount	Credit	Remarks

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