



**BRIHANMUMBAI  
MAHANAGARPALIKA**

**HYDRAULIC ENGINEER'S  
DEPARTMENT  
AND  
CHIEF ENGINEER (SEWERAGE  
OPERATION)'S DEPARTMENT**

**WATER CHARGES RULES  
AND SEWERAGE & WASTE  
REMOVAL RULES**

**(EFFECTIVE FROM 01-04-2015)**

**Price Rs.100/-**



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**WATER CHARGES RULES AND**  
**SEWERAGE & WASTE REMOVAL RULES**  
**EFFECTIVE FROM 1<sup>st</sup> April 2015**

**Standing Committee's Resolution No.1313 Dt.20.02.2015**

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**These rules are effective from 01.04.2015. The existing rules effective from 16.06.2012 and 16.06.2013 will be replaced by these rules.**

**As per SCR No. 149 Dt. 09.05.2012, Rates effective from 01.04.2015 are increased by 8% with effect from 16.06.2015 as shown at Page No. 56.**

**( Rule No. 5 - Levy of Water Tax and Water Benefit Tax Rules revised with effect from 1st April 2015 at Page No. 57.)**

## **SHORT TITLE AND EXTENT**

These rules are to be cited as “Water Charges Rules” and shall extend only to Municipal Corporation of Greater Mumbai.

Whereas in pursuance of Section 169 of the Act by which the Standing Committee is empowered to make such rules as shall be necessary for supply of water and for charging for the supply of water and for any fittings, fixtures or services rendered by the Corporation under Chapter-X of the Act.

And whereas, in pursuance of Section 172 of the Act, the Standing Committee is empowered to add to, or to amend or to rescind any rules made it under Sections 169 to 171 (both inclusive) of the Act.

The Standing Committee hereby amends the said rules where supply of water is charged or proposed to be charged in pursuance of Section 169 of the said Act.

The amended rules shall come into force from a date not less than 30 days before and not later than 90 days from the date on which the decision is taken by the Standing Committee to make such revision.

For interpretation of these Rules, the English version of the rules shall prevail.

## **DEFINITIONS**

The Act shall mean the Mumbai Municipal Corporation Act (Bombay act No. III of 1888) amended up to date.

Unless there is something repugnant in the subject or context all the terms shall have the same meaning defined in Act and more particularly in Section 3 of Chapter I and Section 260-A of Chapter -X of the Act.

For the purpose of these rules, the “DEMAND” shall mean an amount in Indian Rupees constituting water charges, sewerage charges, meter rent, and additional charges wherever applicable, mentioned in the notice of demand.

For the purpose of these rules the terms ‘BILL’ and ‘Notice of

Demand' shall be construed to be synonymous and interchangeable.

Billing Period shall mean a period towards which a demand for consumption of water during the said period is raised.

For the purpose of accounting, all amounts shall be rounded to the nearest Indian Rupee. No paise shall be transacted.

A Principal User shall mean a purpose or an activity predominantly carried out on the premises where municipal water supply is intended or exists.

An Ancillary User shall mean a purpose or an activity consequent to a Principal user on the same premises where municipal water supply is intended or exists.

## Rule No. 1

### Water Charges Rates for Different Groups of Consumers

1. In pursuance of Section 169 (ii) of the Mumbai Municipal Corporation Act 1888, the Standing Committee here by prescribes rates for various activities on the premises provided with METERED WATER SUPPLY in lieu of the water tax leviable under Section 169 (i) of the MMC Act.

All the rates shall be in Indian Rupees.

#### 1.01

	Category	Rate per 1000 Ltr. (Rs.)
1	Deleted.	
2	Water connections in slum areas and adivasi padas for residential purpose governed under provisions of Appendix 'E' of these Rules. Also, water connections through auxillary suction tank and pumping arrangement where operation and maintenance of these system is done by Corporation.	3.59
2.1	Water connections to slums and/or adivasi padas through auxillary suction tank and pumping arrangement where mandals / societies taking self responsibility of operation and maintenance of these system.	3.24
2 (a)	Water connections to structures or building in pre-merger & post merger areas from gaathan and koliwada prior to 01.01.2000.	3.24
2 (b)	Deleted due to merger in Rule No. 2(a).	-
3	The residents of chawls having common toilet facility.	3.24
4	Merged with Rule 1.1 Note:- Not in use.	-
5	Public sanitary convenience blocks run by Government as well as Non Government organizations.	3.24

**1.01 A                    The rate of Rs.3.24 per 1000 litre shall apply for 5 years**

Residential premises enjoying a concession in the General Tax in pursuance of Section 144A, 144B, 144C & 144D of the M.M.C. Act., Low Income Group residences of MHADA having carpet area less than 45 sqm., Residential colonies built for Project Affected Person (PAP) by Mumbai Metropolitan Region Development Authority, Govt. and Semi Govt. institutions, MHADA and other private institutions, rehabilitation colonies built by Slum Rehabilitation Authority.

**This rule is applicable retrospectively from 19.07.2010 as per the then prevailing Water Charges Rules.**

Note: The concession under this clause will be applicable on the basis of plan approved by the concerned Planning Authority.

If the initial water connection to building is given under Rule No. 6.2.4 or Rule No. 1.01 A, then it will be restricted to the cumulative period of 5 years. Thereafter, connection will be charged regularly as per the rate described under Rule No.1.1

- 1.01A (1) If the repairs, operation and maintenance of auxillary suction tank and pumping arrangement for building, built for Project Affected Person is carried out by MCGM, then the rate of Rs.3.59 per 1000 litre will be applicable.

**1.1                        The rate of Rs.4.32 per 1000 litre shall apply to following categories**

- (1) a) Places for the disposal of the dead including the accommodation within the same premises used by the bereaved families and mourners for religious rites.



- b) Dharmashalas & musafirkhanas for housing the poor, either free of charge or otherwise.
  - c) Free Dispensaries, Sanatoria and Asylums, Woman Hostels, Balwadi, Anganwadi, Nurseries, Creches and Leprosy Homes, Aids Homes, Home for disabled.
  - d) Premises occupied as or immediately connected with Panjrapoles, orphanages, foundling homes, widows homes, alms houses, homes for the poor, Seva Sadan, rescue homes for women, public libraries, premises occupied as institutions for handicapped and disabled, ambulance brigade and appurtenant structures used for keeping ambulance and hostels for brigadiers, premises of the National Society for Clean Cities, India.
  - e) Hostels run for students by charitable institutions.
  - f) All Residential premises.
  - g) Residential co-operative housing society's office.
  - h) Bungalows, Row houses for residential purposes.
  - i) Offices of political parties.
  - j) Offices of trade unions.
  - k) Offices of institutions carrying out social activities and offices & workplaces of social organisation implementing Swachhata Abhiyan.
  - l) Annapurna Aahar Yojana.
- (2) a) Educational institutions recognized by the Municipal Corporation of Greater Mumbai or Government of Maharashtra or Government of India.
- b) Student's hostels for the premises at (a) above.
  - c) Offices & canteens for the premises at (a) above.
  - d) Pre- primary classes such as Kindergartens, nurseries, creches, baby sittings on the residential premises.

- (3) Dormitories in the residential premises.
- (4) a) Places of worships or religious discourses.  
b) Prayer Halls.
- (5) a) Gardens or lawns attached to residential premises but are not used for profit.  
b) Gardens and water fountains in private layouts of residential buildings where such gardens are developed as per the Development Control Regulations in force.
- (6) Prisons and jails.
- (7) a) Gardens vesting in Municipal Corporation, Government of Maharashtra, Government of India.  
b) Gardens vesting in private institutions opened for public at free of cost.  
c) Beautification schemes allowed to private parties in Sub-ways, Traffic islands, Road dividers.
- (8) Drinking water fountains.
- (9) Deleted.
- (10) Police and Homeguard Training Centres.

**1.1.01** The consumption of water shall be upto National Water Supply standard of 150 litre per capita per day (lpcd) for any residential premises mentioned in 'F' (all residential premises) and 'H' (bungalows and row houses for residential use) under Rule No.1.1(1).

1	Water consumption upto 150 lpcd will be charged under Rule No. 1.1	4.32
2	Water consumption between 150 to 200 lpcd will be charged at <b>double the rate</b> under Rule No. 1.1	8.64
3	Water consumption between 200 to 250 lpcd will be charged at <b>three times the rate</b> under Rule No. 1.1	12.96
4	Water consumption more than 250 lpcd will be charged at <b>four times the rate</b> under Rule No. 1.1	17.28

1.1.02 This rule is merged with Rule No. 1.1.01

**1.2        The rate of Rs.17.28 per 1000 litre shall apply to following categories**

- (1) Halls for social or religious functions (**non-air conditioned**)
- (2) Not in use.
- (3) Dispensaries, hospitals, nursing homes, maternity homes, dispensing chemists and other premises connected with medical services.
- (4) All premises running Horticultural or Agricultural activities.
- (5) Piggeries, Poultry farms, Municipal Abattoir, Vermiculture.
- (6) Coaching classes.
- (7) Playgrounds.
- (8) Municipal Swimming pools, swimming pools owned by Municipal Corporation of Greater Mumbai and allowed to be run by the trust / registered charitable society.
- (9) Police Swimming pools.
- (10) Milk dairies at Aarey, Worli, Kurla etc. under Government Milk Scheme (The rate is applicable except for raw water supply from Powai lake supplied to Aarey Milk Colony).

**1.3** Deleted.

**1.4        The rate of Rs.32.40 per 1000 litre shall apply to following categories**

- (1) Industrial / commercial Establishments requires the license of the Health Department of Municipal Corporation of Greater Mumbai under Section 394 of MMC Act., but not covered as factory under Factory Act 1948.
- (2) Dhobighats.

- (3) Following activities run by the Registered Co –operative Societies.
  - a) Ice Factories.
  - b) Cold Storages.
- (4) All establishments other than those covered under Rule No. 1.5 and 1.6 governed under license issued by Health / Market Department of Municipal Corporation of Greater Mumbai.
- (5) Photo studios, Xerox centres, Photo copying centres.
- (6) Premises vesting in & belonging to Central / State Government, Municipal Corporation of Greater Mumbai, Brihanmumbai Electric Supply & Transport Undertaking & Mumbai Labour Welfare Board (other than those premises mentioned in Rule No. 1.1 and 1.2)

**1.5 The rate of Rs.43.20 per 1000 litre shall apply to following categories**

- (1) All shops, Shopping malls, Stores, Shopping centers etc. except those covered under Rule Nos. 1.4 and 1.6
- (2) All offices and establishments and their training centers / schools / colleges not separately mentioned in this rule.
- (3) All salt works, quarries, metal refineries and earthen and other brick manufacturing kiln (factories).
- (4) All shops / establishments irrespective of any grade dealing in and / or serving alcoholic beverages or potable alcohol of any type with or without eatables and not separately mentioned in these Rules.
- (5) a) All restaurants of 1<sup>st</sup> grade, lodging and boarding, lodging houses not separately mentioned in this rule & lodging with facility of food, companies residential apartments having common kitchen (service apartment).
- b) All hotels having a gradation 1 and 2 star as designated by the Tourism Department, Government of India or such other competent authority.
- (6) Cinema halls, Theatres, Multiplex Projection rooms etc.

- (7) Following users with or without hair cutting facilities.
  - a) Beauty Parlours.
  - b) Massage parlours and spa.
- (8) Warehouses and godowns owned by private parties.
- (9) Premises of Public Sector Undertakings, Companies, Statutory board and Corporations of Govt. of Maharashtra / India except such premises covered elsewhere in this Rule.
- (10) Petrol pumps, Service Stations, Gas Filling stations, Workshops, Garages where vehicles are repaired, Motor driving training schools.
- (11) Establishment dealing in production & distribution of Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG), PNG etc.
- (12) Recreations Club, Sports Club with or without swimming pool & Gymnasium.
- (13) Swimming pools other than those mentioned in this Rule.
- (14) Operational & related premises vesting in and belonging to the Central and Western Railways, Mumbai Port Trust and Bhabha Atomic Research Centre (including all the railway stations, substations, yards, ports, reactor area but excluding their residential premises, hospitals & canteens)

**This rule is retrospectively applicable from 01.04.2000 and as per the then prevailing water charges rules.**

**The prescribed sewerage charges will be applicable effective from 01.04.2000 to the non operational area of these institutes like residential building, hospitals, canteens etc.**

- (15) Deleted (Shifted to Rule No. 1.6.)
- (16) Ice – cream factories.
- (17) Cold storage plants.
- (18) Central air-conditioning plants.

- (19) Not in use.
- (20) Film / Video and TV programs processing studio, sound studio, cine studio.
- (21) Manufacturing works of RCC/PCC materials, Marble mosaic tiles, Paver blocks, Ready Mix Concrete / Asphalt plants and such other factories.
- (22) Deleted.
- (23) Water supplied to ships through private parties or Mumbai Port Trust.
- (24) Activities in deep sea by private firms.
- (25) Rashtriya Chemicals and Fertilizers Ltd.
- (26) Golf Clubs, Polo Clubs and accompanied buildings.
- (27) All factories and/or manufacturing /assembling concerns / works or mills and tanneries covered by the Mumbai Municipal Corporation Act and /or the relevant State /Central Act(s) whether located in any industrial estate or otherwise and not separately mentioned in this Rule.
- (28) Parking places or Parking structures except stilt parking in residential premises.
- (29) Mumbai Domestic and International Air Port and Airport Authority of India. (Juhu).
- (30) Air conditioned hall for wedding programme, company seminar and meeting etc. (irrespective of whether air conditioning facility used or not used)

**1.6 The rate of Rs.64.80 per 1000 litre shall apply to following categories**

Notwithstanding Rule 1.13 hereinafter, the rate of Rs.64.80 per 1000 litres shall apply to all the activities or users of the following premises.

- a) Racecourse & accompanied buildings.

- b) All hotels having a gradation 3 star and above as designated by the Tourism Department, Government of India or such other competent authority.
  - c) shifted to Rule No. 1.7.2
  - d) shifted to Rule No. 1.7.2
- 1.7** The rate of Rs.1.50 per 1000 litres shall apply for water supplied to Aarey Milk Colony from Powai Lake.
- 1.7.1** The rate of Rs.18.00 per 1000 litres shall apply for water supply to any purpose (except stated in 1.7) from Powai Lake.
- 1.7.2** **The rate of Rs.90.00 per 1000 litre shall apply to following categories**
- a) For Municipal construction works executed through private agencies or contractors if the tender prescribes a metered water supply at the expenses of the agencies, or the Contractors.
  - b) Aerated water factories (Cold drinks)
  - c) Manufacturing of bottled water.
- 1.8** The above rates will also apply to respective categories of consumers supplied water under Section 92 of the Mumbai Municipal Corporation Act and Slum connections under Rule No. 6.9 read with Appendix 'E' except connections covered under Rule No. 6.2.4
- 1.9** In all cases, the rates specified above are exclusive of the meter rent hereinafter prescribed in Appendix 'C'.
- 1.10** All the above rates mentioned in these Rules are subject to 'Minimum Water Charges' as specified below provided the premises are metered.

Size of Meter in mm	Minimum Water Charges per Month or part thereof in Rs.	
	Domestic	Non domestic
15	45	300
20	90	500
25	150	900
40	300	1500
50	350	1800
80 and above	500	3000

Note: Deleted.

**1.11**

Not in use.

**1.12**

All the rates in this rule shall be applied on the basis of the activities on the premises towards which municipal water supply is made available.

**1.13**

All Ancillary users or purposes to a Principal user shall be charged at the rate of corresponding main or principal user unless such ancillary user is not specifically covered elsewhere in all above rules.



## **Rule No.2**

### **Levy of Compounded Water Charges for Temporary Uses**

- 2.1** The Un-metered water connections for temporary structures for organized programs or lands occupied temporarily for any purposes except covered under 2.4 to 2.6 hereinafter, for a limited time period of not exceeding 25 days at a time shall be charged as per the scale given below. All the charges for the entire duration of such connection along with making and cutting/disconnection charges shall be recovered in advance as per Water Charges Rules as well as Sewerage & Waste Removal Rules.

<b>Size of water connection in mm</b>	<b>Compounded water charges per day in Rs.</b>
15	500
20	1000
25	1800
32	3000
40	4500
50	10000

- 2.2** Not in use.

- 2.2.1** Deleted.

**2.3** **Compounded Water Charges on Flat Requirement Basis**

For a premises having metered supply having any part or parts thereof attracting a rate or rates different from the rate chargeable to the rest of the premises and where separation of supply with individual sub-meters is not opted by the consumer and if it is accessible to consume water individually or in common through un-metered down-take line, then every such user shall be liable for the Compounded Water Charges

in pursuance of Section 169 (1 )(iv) of the Act, on the flat requirement basis with an equivalent rebate in the consumption recorded on the main meter subject to a minimum Compounded Water Charge of Rs. 200.00 per month per use for non-residential use. Also, under Rule No. 1.01, 1.01A and 1.1 (1) (F & H), a minimum compounded water charge of Rs. 50.00 per month per use for residential use will be charged.

All notice (s) of demands for consumption of water shall be drawn in the name of the owner of the premises and it shall be incumbent on the owner to collect and pay all the dues to the Corporation.

The main connection shall be liable for disconnection under Section 279 of the Act for the outstanding dues towards any of the notice(s) of demand.

Note: Deleted.

- 2.4** A Compounded Water Charge at the rate of Rs.120.00 per tenement per month or part thereof shall be levied on multistoried structure at Chembur colony irrespective of the number of taps and / or fittings therein. A Compounded Water Charge at the rate of Rs.100.00 per tenement per month shall be levied on residential tenement in refugee colonies taken over from the Govt. in Eastern Suburbs except the colonies mentioned above.
- 2.4.1** A Compounded Water Charge at the rate of Rs. 75.00 per tenement per month or part thereof shall be levied upon the residential tenements in R.C.Barraks Colony, Thakkar Bappa Colony at Chembur, Ramabai Nagar at Ghatkopar.
- 2.4.2** A Compounded Water Charge at Rs. 75.00 per tenement per month or part thereof shall be levied upon the properties with stand post un-metered connections in Municipal colonies / Government colonies.
- 2.5** For un-metered water supply given to small gardens with area measuring less than 125 sq. mtrs or fountains in public traffic islands maintained by private agencies, a Compounded Water Charge shall be recovered at the following scale.

Size of un-metered connection in mm	Compounded Water Charge per month or part thereof (Rs.)
15	720
20	1100
25	1440
32	2000
40	2500
50	3000

**2.6** Cricket pitches without pavilions may be given un-metered water connections not more than 50 mm dia. and a Compounded Water Charge shall be charged at the following scale.

Size of un-metered connection in mm	Compounded Water Charge per month or part thereof (Rs.)
15	240
20	430
25	720
32	1000
40	1500
50	2000

**2.7** The Un-metered water connections given for drinking purpose for labours working on site of permanent or temporary structures except covered under 2.4 to 2.6 herein before for a period exceeding 25 days at a time shall be charged as per the scale given below. The Security Deposit shall be recovered at the scale prescribed in Rule No. 4.10 hereinafter.

Size of un-metered connection in mm	Compounded Water Charge per month or part thereof (Rs.)
15	7000
20	15000
25	27000
32	50000
40	75000
50	150000

**Note:** The connection granted under said Rule will not attract concession / deletion /exemption from water tax, additional water charge, sewerage tax and additional sewerage charge applicable for land under construction under Water Charges Rules and Sewerage and Waste Removal Rules.

### **2.7.1 Municipal Construction Contract**

1. Notwithstanding the above, whenever water supply is made available for construction purposes of the Municipal works executed through private agencies or contractors, the levy of Compounded Water Charges shall be governed by the relevant conditions of contract.
2. Provided however that if a contract happens to be silent on the recovery of such charges, the Compounded Water Charges shall be borne by the Contractors.

## **Rule No.3**

### **Different Bases for Computation of Consumption of Water**

**3.0** In all such cases where metered water supply is made available, the computation of water supplied to the consumer shall be governed under following conditions.

The Consumer shall be charged on actual recorded consumption if meter has not been decided as 'Out of Order' during the billing period.

For the purpose of these rules, a meter shall deemed to be 'Out of Order' if

1. Found to have damaged or tampered on inspection or while taking reading or
2. Found to have failed to read and noted any consumption of water drawn through it or
3. Found to have shown such reading prima facie inconsistent with usual pattern of consumption or
4. Found to have read or noted five percent more or less than the test quantity of water excluding bush leak on testing.

**3.1** In all cases where a meter is considered as 'Out of Order' as aforesaid, the Commissioner shall compute the quantity of water supplied as follows

If Private meter is out of order for less than 6 months.

- A) Consumption during corresponding billing period of the immediately preceding year for educational institutions or any such users where consumption varies as per seasonal activities.
- B) Consumption between the immediately preceding two consecutive readings where meter was not determined as 'Out of Order'.
- C) However, if such readings are not available, the estimated consumption shall be computed on the basis of daily water requirement or previous actual water consumption whichever is less.
- D) If private meter is 'Out of Order' for more than 6 months the estimated consumption shall be on the basis of daily

water requirement or previous actual water consumption whichever is more plus 25% additional consumption over the same.

The said additional consumption will not be applicable during repair and replacement of water meter.

- E) If private meter in slum areas is 'Out of Order' for less than 12 months then consumption of water will be computed as per Rule 3.1(C)
- F) If private meter in slum areas is 'Out of Order' for more than 12 months then consumption of water will be computed as per Rule 3.1(D)

To Keep MCGM meter in working condition is the responsibility of MCGM, therefore if the municipal meter is found to be 'Out of Order' then the consumption shall be computed as per Rule 3.1(A, B, C)

- 3.1.1 Deleted.
- 3.1.2 Deleted.
- 3.1.3 Not in use.
- 3.1.4 Deleted.
- 3.1.5 Not in use.
- 3.1.6 Deleted.
- 3.1.7 Not in use.
- 3.2** Deleted.
- 3.2.1 Deleted.
- 3.2.2 Deleted.
- 3.2.3 Deleted.
- 3.2.4 Not in use.
- 3.2.5 Deleted.
- 3.2.6 Not in use.
- 3.3** Deleted.
- 3.3.1 Not in use.
- 3.3.2 Not in use.
- 3.3.3 Not in use.
- 3.3.4 Not in use.

## **Rule No.4**

### **Conditions Governing the Metered Water Supply, Separation of Supply in case of Mixed Users, Dispute about Water Charges Bills, Security Deposit etc.**

**4.0** Metered water supply made available by the Municipal Corporation of Greater Mumbai to any premises shall be subject to following general conditions except other wise specifically stated.

**4.1 (A)** If it shall observed by the Commissioner pursuant to an inspection under Section 278 (1) of the Act, that water provided by the Corporation for a specific use or purpose is being used for any other purposes in contravention to Section 284(1)(g) of the Act, the Commissioner shall issue a notice under Section 278(2) pointing out the misuse of water by virtue of change of user and ask occupier to remedy in a prescribed period.

If it shall observed by the Commissioner that the current user is attracting a higher rate than being charged, it shall be law-ful on the part of Commissioner to raise the further bills towards water supply at the higher rate prescribed in the water charges rules for such user or purpose from the date of detection by issuing a notice to the occupiers/owner. However, this action of the Commissioner shall not be construe as deemed regularisation of the offence committed.

The action to be taken in case of observation of misuse is as follows

1	When the misuse is detected, higher prescribed applicable rates will be charged from the date of detection. (serving of notice is compulsory)	
2	If the period of misuse is found to be more than 3 years from the date of detection.	The prescribed applicable higher rate for such misuse will be restricted for previous period of 3 years.
3	If the period of misuse is found to be less than 3 years from the date of detection.	The prescribed applicable higher rate for such misuse will be restricted the actual period of misuse.

The date of change of user shall be inferred from documentary evidence such as date of assessment of change of user, date of issuance of licence or any other document evidencing change (partly or fully) of user on the premises.

**4.1 (B)** No water from any unmetered connection can be used without prior permission of Municipal Commissioner. However, if it is found that water is unauthorisedly used or theft from any connection with or without water meter then such water connection will be disconnected under Section 279 and penalty will be charged at double the appropriate applicable rate from the date of detection of unauthorised use or from the date of confirmation of such fraudulent use of water by estimating the unauthorised quantity of water used.

**4.1 (C) If it is found that the water is again unauthorisedly used from the disconnected connection vide Rule No. 4.1(B) above then from the date of confirmation of such fraudulent use of water, a penalty will be charged at four times the rate proposed.**

If it is found that water is being taken illegally for construction purpose then the applicable rate will be charged as per Rule No. 1.7.2 (A).

However, raising of such bills shall not preclude the commissioner from taking actions under the relevant provisions of the Act and these Rules. Also, there will be no concession in water tax or sewerage tax due to the recovery of such penalty.

**4.2** If the owner and/or consumer desire to use water for any purpose other than that for which it has been allowed, he shall obtain prior permission from the Commissioner on such terms and conditions the Commissioner may decide.

**4.3** In the absence of such permission from the Commissioner, the consumer shall not be entitled to claim any refund, if the water is used for any purposes for which a lower rate is chargeable.

**4.4** Deleted.



4.4.1 Not in use.

4.5 Deleted.

4.6 Deleted.

4.7 The consumer shall pay the amount of Water Charges, Sewerage Charges, Meter Rent and additional charges etc. payable by him on or before the DUE DATE printed on the water charges bill, otherwise the Commissioner shall levy additional charges at the rate of 2% per month or part thereof, rounded to the nearest rupee on the outstanding demand. Without prejudice to levy the additional charges on the outstanding demand as aforesaid and/or disconnection actions under Section 279 (1) (a) of the Act, part payment of Water Charges, Sewerage Charges, Meter Rent and additional charges, if any shall be accepted from the consumer.

Dispute regarding the correctness of water charges bills on account of the consumption of water shall be entertained only on receipt of written dispute within prescribed time limit for disputed bill as decided by the Municipal Commissioner or any officer suitably empowered by him in this behalf and on payment of 50% of the disputed bills. However connection holder should not be in arrears of undisputed bills.

However, if consumption charged is disputed and if same base of consumption continues in subsequent bills, consumer disputing each bill is not necessary. All such bills will be treated as disputed bills.

4.8 It shall be incumbent upon consumer / owner at all time to keep the meter/meter chamber and other appurtenances located in private limits in proper order and in default of his so doing, the Commissioner may take action under provisions of Sections 279 (1)(c) of the said Act.

4.8.1 Deleted.

4.9 Not in use.

#### 4.10 Security deposit against water charged by measurement

- (A) While granting new water connection, the amount of security deposit will be based on the water requirement of 6 months of water & sewerage charges calculated at prescribed rate.
- (B) Where Compounded Water Charges are levied under Rule 2.3 to 2.7 of these Rules, an amount equivalent to Six month's Compounded Water Charges along with applicable Sewerage Charges in pursuance of the relevant provisions in the Sewerage and Waste Removal Rules.
- (C) **While restoring the water connection which is disconnected due to non payment of bill**

The security deposit shall be calculated with appropriate applicable Water & Sewerage Charges rate at the time of restoration of connection as follows.

6 month's consumption prior to disconnection

OR

6 month's consumption based on requirement taken into consideration while designing of the said water connection **whichever is higher.**

The security deposit against any connection at any time shall be subjected to minimum scale as follows:

Water Charges levied under Rule	Minimum Amount of Deposit (Rs.)
All users under 1.0 except 1.01 (2)	5000
1.01 A	5000
All users under 1.1	5000
All users under 1.2 to 1.6 and 1.7.1 and 1.7.2	15000

While granting of additional connection or enlargement in the existing connection for availing the additional requirements,

the security deposit shall be calculated for the entire requirement of the premises at the current tariff rate(s).

The security deposit thus arrived shall be adjusted against the security deposit in hand.

In event of change in ownership, change in user, restoration of connection cut-off under any reasons under Section 279 of the Act etc., the security deposit shall be liable for the amendment as aforesaid.

However such additional security deposit will not be recovered if additional / enlargement of connection is given to meet the deficit in existing normative requirement.

4.10 (a) Not in use.

4.10 (b) Not in use.

4.10 (c) Not in use.

4.10 (d) Notwithstanding the aforesaid, no such amendment in the security deposit shall be necessary in following cases

When a meter is removed by the Commissioner for inspection, test, examination or restoration under Section 278(1) of the Act **OR**

While restoring old domestic connections in the name of owner and cut-off on account of non-payment of Municipal dues and when such dues are paid by tenants / occupiers **OR**

While restoring **all types of water connections** cut-off on account of non-payment of dues and when such dues and cutting / restoration charges etc. are paid by the consumer on same day or next working day.

4.10 (e) This rule is merged with 4.10 (d).

**4.10 (f) Security deposit/additional security deposit will not be necessary for following establishment**

i) Organisation registered under Dharmaday Adhinyam and permission is given by MCGM under PPPP (Public Private

Partnership Project) for dialysis or such medical facilities for free of cost or as at the rate lower than the municipal rate and a license granted by Health Department.

Note: In such cases, the prior permission of MC or AMC is mandatory.

- ii) Residential or non residential properties developed or owned by MCGM (including BEST)

4.10.1 Not in use.

4.10.2 Not in use.

4.10.3 Not in use.

## Rule No.5

### Levy of Water Tax and Water Benefit Tax Rules

**5.0** In pursuance of Section 169 (1)(i) of the Act, the Standing Committee hereby determines percentage of the capital value of such properties provided with supply of water for computation of the water tax (WT) leviable under section 140 (1) (a) (i) and water benefit tax (WBT) leviable under Section 140 (1) (a) (ii) of the Act.

**5.1 (a)** The water tax for the different user categories of the premises or part thereof shall be levied on the basis of capital value of the premises or part thereof at the rates mentioned in the table hereunder and shall be effective from the 1<sup>st</sup> April 2010.

In pursuance of Section 169 (1) (i) of M.M.C. Act rate leviable to users categories of building & lands situated in Brihan Mumbai in property tax is on the basis of percentage of the capital value.

Sr.No.	User Category	Rate
1	<b><u>Residential Buildings</u></b> Bungalow, Car park in stilt or basement, or podium , Club house and any other amenity in Co – Operative Housing Society used by its members, Duplex flat / Apartment , Enclosed Garage, Pent House, Room or flat, or apartment, or tenement and the like, Row House, Society Office, Swimming Pool, Educational Institutions, Salt Pan, Quarry, Passenger Terminal at Airport, Hangers and Workshop at Airport.	0.253%
2	<b><u>Land</u></b> Open land – Residential. Open land under reservation (a) Partial Impermissibility (b) Total Impermissibility <b><u>Race Course</u></b> (c) Land other than land of racing track, Land under demolished / collapsed building , Water Reservoir. <b><u>Industrial Buildings</u></b> Car parking in Stilt / Basement / Podium, Enclosed garage, Factory including refinery, Industrial Estate, Service Industrial Estate, Society Office, Workshop, Unstarred Hotel.	0.459%

Sr.No.	User Category	Rate
	<p><b><u>Other Non – Residential I Buildings</u></b>  Oil tank / Gas tank / Chemical tank (Below ground), Oil tank / Gas tank / Chemical tank (Above ground), Car parking in Stilt / Basement / Podium, Club House etc.(excluding the one in Co – Operative Housing Society used by its members), Private Health Club, Gymnasium , Co- Operative Credit Society , Coaching Class, Dispensary / Clinic and Pathological labouratory, Electric Sub – station, Enclosed Garage, Film Shooting Studio, Godown / Storage / Warehouse, Hospital, Nursery, Kids Corner, Playgroup, Nursing Home, Restaurant with Bar, Shop , Departmental Store and Shopping Centre, Soceity office, Special Car parking structure (with or without mechanical lift), Stable, super speciality Hospital , Swimming pool (where entry fee or membership fee is charged).</p>	
3	<p><b><u>Land-</u></b>  Amusement Park, Golf Course, Land of Open Air Theatre, Land around weight-bridge, Land of Petrol pump / Service Station / LPG, CNG station / Kerosene station, Open Air Electric Substation.</p> <p><b><u>Open Land – Non – Residential -</u></b>  (a) Commercial  (b) Industrial</p> <p><b><u>Race Course</u></b>  (c) Land occupied by tracing track, Land of stadium where tickets are sold for entry, Land of stadium where no tickets are sold for entry.</p> <p><b><u>Non – Residential Buildings</u></b>  Structures ancillary to Petrol Pump / Service Station / LPG, CNG station / Kerosene station, Tiers of seats for spectators in a stadium where tickets are sold , Tiers of seats for spectractors in a stadium where no tickets are sold.</p> <p><b><u>Airport Land -</u></b>  (d) Land used for movement and parking of aircraft including runway and taxying bay.  (e) Any land other than land covered under (d).</p>	0.574%

Sr.No.	User Category	Rate
4	Hotel Upto Four Star and Service Apartment, Hotel Five star and above, Mall, Advertising Hoarding, Weigh bridge, Cinema Hall / Theatre / Drama Theatre, Multiplex, Open Air Theatre – Stage and other structures, Office, Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Air conditioned ) , Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Non Air-conditioned ) , Airport buildings.	0.919%
5	Bank, Automatic Teller Machine Center and Money Changing Center, Tower, Asset Management company and trustee company of Mutual Fund, Non- Banking Financial Institution, Commodity Exchange, Life and non- life insurance corporation or company , Security Exchange Board of India, Stock Exchange.	1.837%

**5.1** Subsection (b) Deleted.

**5.1.2** Included in 5.1 (a) & ( b), hence deleted.

**5.1.3** Deleted.

**5.2.1** Any premises or part thereof are subjected to Water Benefit Tax under the Act shall be levied with a Water Benefit Tax.

(a) At the rate of mentioned in the Table hereunder for the different user categories of premises or part thereof on the basis of capital value of the premises or part thereof and shall be effective from 1<sup>st</sup> April 2010.

In pursuance of Section 169 (1) (i) of MMC Act, rates to be leviable on the basis of percentage of the capital value of building & land situated in Brihan Mumbai as per user category of property tax.

Sr.No.	User Category	Rate
1	<p><b><u>Residential Buildings</u></b>  Bungalow, Car park in stilt or basement, or podium , Club house and any other amenity in Co –Operative Housing Society used by its members, Duplex flat / Apartment , Enclosed Garage, Pent House, Room or flat, or apartment, or tenement and the like, Row House, Society Office, Swimming Pool, Educational Institutions, Salt Pan, Quarry, Passenger Terminal at Airport, Hangers and Workshop at Airport.</p>	0.069%
2	<p><b><u>Land</u></b>  Open land – Residential.  Open land under reservation  (a)Partial Impermissibility  (b) Total Impermissibility</p> <p><b><u>Race Course</u></b>  (c)Land other than land of racing track,Land under demolished / collapsed building , Water Reservoir.</p> <p><b><u>Industrial Buildings</u></b>  Car parking in Stilt / Basement / Podium, Enclosed garage, Factory including refinery, Industrial Estate, Service Industrial Estate, Society Office, Workshop, Unstarred Hotel.</p> <p><b><u>Other Non – Residential Buildings</u></b>  Oil tank / Gas tank / Chemical tank (Below ground), Oil tank / Gas tank / Chemical tank (Above ground), Car parking in Stilt / Basement / Podium, Club House etc.(excluding the one in Co – Operative Housing Society used by its members), Private Health Club, Gymnasium , Co- Operative Credit Society , Coaching Class, Dispensary / Clinic and Pathological labouratory, Electric Sub – station, Enclosed Garage, Film Shooting Studio, Godown / Storage / Warehouse, Hospital, Nursery, Kids Corner, Playgroup, Nursing Home, Restaurant with Bar, Shop , Departmental Store and Shopping Centre, Socity office, Special Car parking structure (with or without mechanical lift), Stable, super speciality Hospital , Swimming pool (where entry fee or membership fee is charged).</p>	0.126%
3	<p><b><u>Land-</u></b>  Amusement Park, Golf Course, Land of Open Air Theatre, Land around weight-bridge, Land of Petrol pump / Service</p>	0.157%



Sr.No.	User Category	Rate
	Station / LPG, CNG station / Kerosene station, Open Air Electric Substation. <u><b>Open Land – Non – Residential -</b></u> (a) Commercial (b) Industrial, Race Course <u><b>Race Course</b></u> (c) Land occupied by tracing track, Land of stadium where tickets are sold for entry, Land of stadium where no tickets are sold for entry. <u><b>Non – Residential Buildings</b></u> Structures ancillary to Petrol Pump / Service Station / LPG, CNG station / Kerosene station, Tiers of seats for spectators in a stadium where tickets are sold , Tiers of seats for spectractors in a stadium where no tickets are sold. <u><b>Airport Land -</b></u> (d) Land used for movement and parking of aircraft including runway and taxiing bay. (e) Any land other than land covered under (d).	
4	Hotel Upto Four Star and Service Apartment, Hotel Five star and above, Mall, Advertising Hoarding, Weigh bridge, Cinema Hall / Theater / Drama Theater, Multiplex, Open Air Theater – Stage and other structures, Office, Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Air conditioned ) , Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Non Air-conditioned ) , Airport buildings.	0.252%
5	Bank, Automatic Teller Machine Center and Money Changing Center, Tower, Asset Management company and trustee company of Mutual Fund, Non- Banking Financial Institution, Commodity Exchange, Life and non- life insurance corporation or company , Security Exchange Board of India, Stock Exchange.	0.504%

**5.2.2** Merged in (5.2.1) hence deleted.

Note :- Whenever the premises occupied for mixed users i.e. residential or non residential, the above percentage shall be applicable for both the water tax and water benefit tax in proportion of capital value of the respective areas of occupation.

## **Rule No.6**

### **Rules Governing Supply Granted on Humanitarian Grounds, Granting of Stand Post Connections in Slums etc.**

- 6.0** Deleted.
- 6.1** Deleted.
- 6.2** For premises under construction or additions / alterations, water charges shall be levied as mentioned in appendix 'B'.
- 6.2.1 For purposes mentioned above for which building permission is necessary, a new un - metered connection may be granted on application as per Rule No. 6.2 mentioned in Appendix 'B' on payment of Extra Water Charges and Extra Sewerage Charges.
- 6.2.2 Not in use.
- 6.2.3 Deleted.
- 6.2.4 In case premises are occupied without obtaining Occupation Certificate of the Building Proposal Section of the Municipal Corporation of Brihanmumbai/ concerned Development Regularity Authority / Special Development Planning Authority/ Slum Rehabilitation Authority, but where building plans have been approved by concerned Development Authority, water supply at the normative requirement to the extent of approved plans shall be made available to the occupiers on humanitarian grounds as per the terms and conditions the Commissioner may prescribe. The water supply so made available shall not prejudice any action by the Corporation on the premises. The supply so granted shall be charged as follows:-

Sr. No.	Uses, Purposes or Activities as	Rate per 1000 litre (Rs.)
1	Covered under Rule 1.01(A), hereinbefore	6.48
2	Covered under Rule 1.1, hereinbefore	8.64
3	Covered under Rule 1.2, hereinbefore	34.56
4	Covered under Rule 1.4, hereinbefore	64.80
5	Covered under Rule 1.5, hereinbefore	86.40
6	Covered under Rule 1.6, hereinbefore	129.60

The rate given in (1) of 6.2.4 is from the date of connection given and the date of actual concession given under this rule, whichever is earlier and will be applicable for period of 5 years. Then, thereafter they will be charged as per the rate prescribed under Rule No.6.2.4 (2).

As per this rule, use of water will be charged as follows for the categories mentioned under F (all residential) and H (residential bungalow and row houses) of Rule No 1.1 (Sr. No.2).

- 1) For consumption upto National Standard of 150 lpcd (litres per capita per day) the rate proposed above will be charged.
- 2) For consumption more than 150 lpcd (litres per capita per day), the rate will be applicable at **double the rate** prescribed above.

**6.3** Deleted.

**6.4** Not in use.

**6.5** Not in use.

**6.6** Not in use.

**6.7** Deleted.

**6.8** Deleted.

- 6.8.1 For the premises under construction and / or additions / alteration, where un-metered connection for construction use as per Rule 2.1 or 2.7 hereinbefore is not availed of and where it has been found that water from existing metered connection

or accessible connection is being used for the said construction activities, the estimated quantity of water so used for the construction shall be charged at the rate of Rs. 90.00 per 1000 Ltrs.

**Note:** The connection granted under said Rule will not attract concession /deletion / exemption from Extra Water Charges, Water Tax, Sewerage Tax and Extra Sewerage Charges applicable for land under construction under Water Charges Rules and Sewerage and Waste Removal Rules.

**6.9** Metered Stand post water connections shall be given to the residential structures in slum areas, which have come into existence prior to 01.01.2000 or any other date separately notified by Government of Maharashtra in this behalf. Such connections shall be given only for groups of structures, as per provisions in Appendix 'E' of these Rules.

6.9.1 The stand post connections on the basis of meter measurement shall also be given to structures in slum areas in existence prior to 01.01.2000 or any other date notified by Government of Maharashtra in this behalf subject to submission of a stamped undertaking which shall include conditions prescribed from time to time by the Municipal Commissioner or any officer suitably empowered by him in this behalf. Such connections shall be charged at the appropriate rate prescribed under Rule No. 1.0. If however, the users covered by one connection attract different rates, the highest rate amongst them shall be applicable. The consumption in the event of not working of meter will be charged as per the provision under Rule No. 3.0

6.9.2 Deleted.

## **Rule No.7**

**Not in Use**

## Rule No.8

### Penal Action Rules for Damaging Water Mains / Tunnels

- 1) If a **permission for excavation** is granted from MCGM to any person/company/organisation etc. and if water main/ water connections / tunnels under jurisdiction of Hydraulic Engineer get damaged, then a penalty will be levied as follows -
  - (i) Cost of wasted water (which will be based on the total cost of last year's water acquisition) plus cost of repair work.
  - (ii) 50% penalty amount on (i) above.The total of (i) and (ii) above will be recovered from the responsible entities for such damages.
- 2) If work is carried out **without MCGM prior permission for excavation** by any person/ company/ organisation etc. and if water main/ water connections/ tunnels under jurisdiction of Hydraulic Engineer get damaged, then a penalty will be levied as follows -
  - (i) Cost of wasted water (which will be based on the total cost of last year's water acquisition) plus cost of repair work.
  - (ii) 400% penalty amount on (i) above.The total of (i) and (ii) above will be recovered from the responsible entities for such damages.

## **APPENDIX 'A'**

### **Merged With Rule No. 1.1**

## **APPENDIX 'B'**

### **(See Rule No.6.2)**

#### **Extra Water Charges**

- 1) For new construction approved by concerned Development Authority and/ or construction of additional areas in existing premises covered by Rule No 1.1 and 1.01 A (residential) , the repairs amounting to reconstruction, construction as per FSI (Floor Space Index) (Gross Built Up Area, covered such as podium, parking, basement etc. except area below overhead tank) and any covered construction not covered under FSI, Extra Water Charges will be levied at a uniform rate of Rs.300 per sqm. subject to Clause No. 8 below.
- 2) For new construction excluding Clause No. (1) approved by concern Development Authority, the repairs amounting to reconstruction, construction as per FSI (Floor Space Index) (Gross Built up Area, covered such as podium, parking, basement etc. except area below overhead tank) and any covered construction not included in FSI, Extra Water Charges will be levied (counted in FSI), at a uniform rate of Rs. 475 per sqm. subject to Clause No. 8 below
- 3) Deleted.
- 4) In case covered by clauses (1) & (2) above and consisting of mixed users, Extra Water Charges will be levied pro-rotata to the built -up area of the respective users.
- 5) Deleted.
- 6) Deleted.
- 7) Deleted.
- 8) Additional amount equivalent to 25% of Extra Water Charges for every subsequent year or part thereof shall be payable

when the construction work continued beyond two years and water connection is granted under Rule No. 6.2.1

9) i) All Extra Water Charges for water used or to be used for construction purposes shall be payable in advance.

ii) Deleted

Note: i) For this purpose, the period of execution of works shall be counted from the date of connection to the date of permanent disconnection for whatever reasons. However the period for which the construction activity was held up under court or Municipal order, shall be excluded while computing the period of two years.

Note: ii) If Extra Water Charges are paid under this rule, concession in water tax will be applicable for such land under construction.

10) The size of new connections granted under Rule No.6.2.1 will be determined as under:

i) Total built up area upto 1000 sqm.- 15mm

ii) Total built up area between 1001 to 3000 sqm.- 20mm

iii) Total built up area between 3001 to 10,000 sqm.- 25mm

iv) Total built up area more than 10,000 sqm.- 32mm

Note: If the amount of extra water charge is less than Rs.1,00,000 then water connection will not be granted and water can be used from any other sources.

11) A metered water connection may be allowed for construction area is not feasible e.g. laying of mains, levelling of pitches/ grounds for making of asphalt /concrete roads, construction of asphalt /concrete roads, bridges made of steel structures, hangers, tunnels and such other works and such consumption may then be charged at the rate prescribed in Rule 6.8.1 of Water Charges Rules and security deposit therefore shall be recovered at the scale prescribed in Water Charges Rule No.4.10.

## **APPENDIX ‘C’**

### **Meter Testing Fees and other charges, Meter Rents for Different Sizes of Meters etc. (in Indian Rupees)**

- 1(a) For testing of a meter at the instance of the consumer and for restoration of disconnected connections, charges shall be paid by consumer in advance in accordance with the following schedule.

Size of meter (mm)	Testing fee	Sealing charges	Water meter Removing charges	Water Meter Re-fixing charges	Charges for disconnection and restoration on stop tap	charges for disconnection and restoration on water mains
1	2	3	4	5	6	7
15 to 25	100	30	360	360	900	1800
40 to 50	150	30	510	510	1200	2400
Above 50 upto 100	260	30	660	660	1500	3000
Above 100 upto 200	325	30	810	810	1800	3600
Above 200 Upto 300	430	30	960	960	3000	6000
Above 300	1075	30	4650	4650	11000	22000

**Note:** If the water connection is disconnected on the stop tap and then on water main, in such condition, charges mentioned in column No. 6 & 7 are to be recovered cumulatively at the time of restoration.

- (b) Wherever the charges for the above works are paid prior to the date of effect of these rules as per old schedule, the consumer shall not be liable to pay charges or the difference thereof only on the ground that the services have been rendered subsequent to the date of effect of these rules.
- (c) If a Municipal meter located in consumer's premises is found damaged, charges at the rates mentioned in clause(1) (a) shall be recovered from the consumer in addition to the cost of repairs.



- (d) If a meter (Municipal or private) is stolen from the consumer's premises and a new meter is fixed in lieu, full charges as per schedule of fees shall be recovered, if alterations are not necessary then these charges shall also be applied to cases if a Municipal meter is fixed in lieu of a private meter or viceversa.
- (e) In localities where Municipal meters fixed in Municipal limits are observed to be damaged and are permitted to be shifted within the private limits for safety of the meters, no charges will be levied if it is proved that the owner has taken reasonable precautions for safety of the meters.
- (f) If a Municipal meter is tested at the instance of the consumer and it is found to be out of order, testing fee together with the charges for removing and re-fixing the meter, recovered from the consumer, shall be refunded. However, in the case of private meter which is tested at the instance of the consumer, the testing and sealing fees together with removing & refixing charges recovered from the consumer shall not be refunded irrespective of the result of the test.
- (g) Private meters on connection may be removed for periodical test by the Corporation. If a meter is suspected to be malfunctioning, it shall be removed by the Corporation for test. In both the cases the meter will be tested by the Corporation and if found in order, it shall be reinstalled at Municipal cost. If, however, it is found to be out of order, the owner of the meter shall arrange to get it repaired within a month and tested on payment of charges as per clause (1)(a). If the meter is found working satisfactorily on test, it shall be installed on the connection by the Corporation on payment of charges mentioned in clause (1)(a).
- (h) If a Municipal meter is removed for periodical test, it shall be reinstalled after test at Municipal cost.
- (i) Private meters, lying with the Corporation for more than six months from the date of intimation of removal, shall not be returned to the owner and shall be treated as Municipal property.
- (j) When Municipal meters are fixed for experimental purposes e. g. for assessing consumption of water drawn through the

connection etc., no meter rent charges shall be levied on the consumers.

- 2(a) Under the terms of Section 276(1) of the Mumbai Municipal Corporation Act, the Standing Committee hereby prescribes the following scale of rents payable for Municipal meters rented out to consumers:

<b>Size of meter in mm.</b>	<b>Meter Rent for existing Municipal meter in Rs. Per month or part thereof</b>	<b>Meter rent for Municipal AMR Meter in Rs. per month or part thereof</b>
15	20	45
20	35	55
25	45	90
40	120	150
50	140	250
65	160	275
80	160	350
100	250	450
150	400	600
200	600	850
250	1150	1350
300	1150	2480
450	2600	4400
500	2600	7100
750	2600	12000

- 2(b) It will be the responsibility of the consumer to safeguard the water meter provided by the Municipal Corporation. If said meter is stolen, the cost of the same will be recovered from the consumer in maximum 6 equal installments including related charges & fees as per scheduled charges.
- 2(c) If the Municipal meter is suspected to be not working satisfactorily, it shall be removed for testing by Corporation.

If it is found to be in order, it shall be re-fixed at Municipal cost and if it is found out of order, it shall be repaired and reinstalled by Corporation.

- 2(d) If the Municipal meter is found to be damaged/ tampered etc. purposely by the consumer, then the removing charges, repair charges, sealing and refixing charges etc. for the said meter shall be recovered from the concerned consumer at double the schedule rates.
- (3) If the water meter has not been provided by the Municipal Corporation then the domestic consumer may procure and replace his private meter up to 25 mm size by himself with a new meter of equivalent size and of any approved make. The details of the old and new meter, manufacturer's Testing Certificate of the new meter shall be furnished to the Corporation within seven days of such replacement.

## **APPENDIX 'D'**

**Not in Use**

## **APPENDIX 'D1'**

**Not in Use**

**APPENDIX 'E'**  
**(See Rule No. 6.9)**

**Conditions governing Water Supply to Slum Areas**

- 1) Conditions governing the supply of water through stand post connections to unauthorized hutments and structures.
  - a) Stand post connections may be granted to groups of hutments dwellers preferably not less than 15 hutments.
  - b) Such connections shall be given only after the hutments dwellers form a group and nominate at least one of them as authorized representative responsible for proper maintenance of the connection and / regular payment of water and related charges.
  - c) The Municipal Commissioner or any officer so empowered by him in this behalf may grant such connection to group of hutments less than 15 in number (but not less than 5), depending on need of such connections, acceptance of necessary responsibilities by the group of members and availability of water supply.
  - d) Such connections can be granted to only such hutments, which were constructed though without proper permission, prior to 01.01.2000 or any other date separately notified by Government of Maharashtra in this behalf.
  - e) Residents of unauthorized hutments on footpaths shall not be eligible for connection even if they fulfill other criteria.
- 2) Granting of stand post connections under Clause 1 above shall not be construed as permission from Municipal Corporation of Greater Mumbai to regularize such structures. Such connections will be granted without prejudice to any action arising out of Mumbai Municipal Corporation Act, Water Bye-laws or proceedings in Courts of Law.
- 3) Such connections shall be liable to be cut off for failure to maintain them properly, to pay Municipal dues or comply with Municipal requisitions.

- a) Water connection of a suitable size with a meter shall be allowed in open space with proper drainage arrangement at the group's cost.
  - b) Such connection shall normally not be extended to individual hutments in one group except where each member of the group applies in writing for such extension and the pressure of supply is adequate to allow such extension of the stand post connection.
  - c) In case of extension of a stand post connection to individual hutments in the group or jointly, each connection holder shall be responsible for proper maintenance of the connection and payment of all charges relating to supply of water.
- 4) Security deposit shall be paid by the group in advance as per the schedule given below:-

<b>Size of Stand Post connection in mm.</b>	<b>Deposit (Rs.)</b>
15	3000 /-
20	6000 /-
25	10,000 /-
32	22,000 /-
40	26,000 /-
50	30,000 /-
Above 50	In the technical ratio of 50 mm size connection

- 5) If connection upto 25 mm. is granted for public sanitary conveniences on private land, the security deposit will be the same as above.
- 6) a) For all such connections, "No Objection Certificate "shall be obtained from the following:
  - 1) Asst. Municipal Commissioner of respective ward for draiage arrangement including soak pit etc. if required.

- 2) Assessor and Collector regarding payment of Assessment charges for hutments on Government / Municipal /private land. However, “No Objection Certificate” from the Assessor & Collector will not be necessary if an amount of Rs. 100/- per hutments is deposited before granting connection.
- b) Deleted.
- c) Not in use.
- d) Consent of the owner of the plot will not be necessary for the purpose of this Clause. Person nominated as authorized representative of the group shall also be responsible for the meter being damaged or stolen. If the meter is found damaged or stolen, consumption of water will be computed as per Rule No. 3.0.

## Tariffs applicable to Outside City Division under section 288 of the MMC Act

The Standing Committee / Corporation vide Resolution No. 997 of 12.02.2003 and 1933 of 13.03.2003 have sanctioned the revised rates applicable to Outside City Division under Section 288 of the MMC Act. Rule No. 1.1.5 have been approved by Standing Committee vide Resolution No. 483 of 06.08.2010.

The revised tariffs are effective from 12.04.2003.

### **REVISED RATES**

Rule No.	Category	Rate per 1000 Ltr.(Rs.)	
		Only Chlorinated Water	Fully Treated Water
<b>1.1</b>	<b>Domestic Consumers</b>		
<b>1.1.1</b>	Private individuals.	4.00	8.00
<b>1.1.2</b>	Govt. staff quarters with separate meter connections.	4.00	8.00
<b>1.1.3</b>	Bulk supply to local bodies. Maharashtra (Mumbai) Housing and Area Development tenements, M.I.D.C. residential colonies, M.S.E.B. colonies etc.	4.00	8.00
<b>1.1.4</b>	Water connections granted to Tembhe, Ambivali and Belvad Village.	1.00	1.00
<b>1.1.5</b>	Economical weaker small village/gram-panchayat/Pada/School in village in Shahapur & Bhiwandi Taluka. (i.e. Tansa and Kapurbawdi division).	1.00	2.25
<b>1.2</b>	Non-domestic i.e. commercial and industrial consumers.	24.00	48.00
<b>1.2.1</b>	Small scale industries registered with the Director of Industries.	24.00	48.00
<b>1.2.2</b>	Industries fed & run directly by the Municipal connections.	24.00	48.00

Rule No.	Category	Rate per 1000 Ltr. (Rs.)	
		Only Chlorinated Water	Fully Treated Water
1.2.3	Govt. Army, Navy, Air Force, Railways, Aerodromes and other Non-domestic Govt. institutions.	24.00	48.00
1.2.4	Connections given to Chemical Industries .	42.00	48.00
1.3	Metered connections given for construction purposes.	24.00	48.00
1.3.1	Water connections given for non-domestic purpose in Municipal colonies of M.C.G.M. out side Greater Mumbai.	15.00	30.00



**CHIEF ENGINEER  
(SEWERAGE OPERATION)**

**SEWERAGE AND WASTE REMOVAL RULES**

**(EFFECTIVE FROM 1<sup>st</sup> APRIL 2015)**

**(Rule No.7 - Levy of Sewerage Tax where Sewerage Charges are not levied revised  
with effect from 1st April 2015 is at Page No.62)**

## Preamble

The Standing Committee in exercise of the powers conferred upon it by Section 170 of the Mumbai Municipal Corporation Act 1888, as amended by Maharashtra Act 34 of 1973 and thereafter from time to time has changed and prescribed the following rule for levying the Sewerage charges, Sewerage Tax and Sewerage Benefit Tax for rendering sewerage and such other services like removing human waste, excrementitious and any polluted matters, liquid waste, effluents and any other materials specified by the Standing Committee as shall from time to time and charging for any fittings, fixtures or services rendered by Municipal Corporation as stated under Chapter IX of the Mumbai Municipal Act, including the levy of such charges or taxes for such services rendered to Central or State Government and Port Trust premises.

(**Note:-** If there is any question of interpretation of these rules, the English version shall prevail.)

- 1 Short Title:** These Rules may be called as the ‘SEWERAGE AND WASTE REMOVAL RULES’.
- 2 Effective Date:** The amended rules shall come into force from a date not less than 30 days and not later than 90 days from the date on which the decision is taken by the Standing Committee to make such revision and shall remain into force until further revision.
- 3 Definitions in these Rules**
  - 3.1 “Act” shall mean the Mumbai Municipal Corporation Act, 1888 as amended from time to time.
  - 3.2 “Chapter and Sections” means the Chapter and Sections of the Mumbai Municipal Corporation Act, 1888.

#### **4 Levy of Sewerage Charges in lieu of Sewerage Tax for the services rendered.**

- 4.1 Wherever the water is supplied to any premises by either meter measurement or by way of levying Compounded Water Charges under Rule (2) of the Rule, a sewerage charge in lieu of sewerage tax shall be levied at following scale and enforce from time to time on such premises whether or not such premises are connected to Municipal sewer, pipe storm water drain, dhapa drain, built up drain, open storm drain, any other channel drain, any other water drain arrangement transporting fluid water, sullage / slush for further disposal.

Sr. No.	Water Charges Rule No by which Water Charges are levied	Percentage of Sewerage Charges to Water Charges
1	1.01, 1.01-A, 1.1 and Sub categories (1 & 2) under Rule 6.2.4	70
2	1.2, 1.4, 1.5 and 1.6	70
3	1.7	0
4	1.7.1 and 1.7.2	70
5	2.1 and 2.3	70
6	2.4, 2.4.1, 2.4.2, 2.5 and 2.6	70
7	2.7 and Sub categories (3,4,5 & 6) under Rule 6.2.4	70
8	6.8.1	70
9	6.2 & 6.2.1	70

Note: Though the Water connection obtained under Rule No 2.7 and 6.8.1 of Water Charges Rules and making payment of Sewerage charges under above Rules, the consumer will not be eligible for concession /deletion / exemption from Sewerage tax / extra sewerage charges applicable for land under construction under Sewerage & Waste Removal Rules.

Note:1) If the payment of extra sewerage charges is made for construction area under Rule No.6.2 & 6.2. 1 of Water Charges Rules, then concession /deletion /exemption from Sewerage tax in Property Tax will be given to such land under construction.

- 4.1.1 Notwithstanding Rule No. 4 above, operational & related premises vesting in and belonging to the Central and Western Railways, Mumbai Port Trust and Bhabha Atomic Research Centre to whom Water Charges are levied as per 1.5 (14) (including all the railway stations, substations, yards, ports, reactor area but excluding their residential premises, hospitals & canteens) are exempted from paying the Sewerage Charges. This rule is retrospectively effective from 01.04.2000.
- 4.2 Provided further that such charges as prescribed in Rule 4.1 above shall be subjected to a 'MINIMUM SEWERAGE CHARGES' equivalent to the respective percentage prescribed in Rule 4.1 above of the amount of ' Minimum Water Charges' as prescribed under Rule No. 1.10 of the Water Charges Rules.
- 4.3 Whenever water is supplied to ships or activities in deep seas, no sewerage charges shall be levied.
- 4.4 Deleted.
  - 4.4.1 Deleted.
  - 4.4.2 Deleted.
  - 4.4.3 Deleted.

**5.0 Levy of Sewerage Charges when water is supplied under Section 92 of the MMC Act.**

5.1 Whenever water is supplied to any premises under section 92 of the Act, whether such premises are connected to municipal sewers or not and when Water Charges are leviable based on estimated measurement or approximate measurement or on the basis of compounded charges as prescribed in the Water Charges Rules in force, the Sewerage Charges shall be levied at the respective percentage prescribed in Rule 4.1 above.

5.2 Whenever water is used for new construction approved concerned development authority and /or construction of additional areas in existing premises, the repairs amounting to reconstruction, construction as per FSI and any covered construction not covered under FSI from any sources whatsoever other than Municipal water main, the sewerage charges is to be recovered at the uniform rate of Rs.285/- per sq.m. of gross built up area. This rule is also applicable to construction of rehabilitation projects under Slum Rehabilitation Authority.

Note: 1) If additional Sewerage Charges are paid for construction land, then exemption will be given in Sewerage tax in Property Tax for such land under construction.

Note: 2) If the construction work is carried out without using Municipal Water and continued for more than 2 years and additional Sewerage Charges are already paid then such construction area will not be applicable to additional Sewerage Charges of 25%.

5.3 Deleted.

5.4 Deleted.

5.5 Deleted.

5.6 Deleted.

5.7 Deleted.

5.8 Deleted.

5.9 Deleted.

**6.0 Deleted.**

**7 Levy of Sewerage Tax where sewerage charges are not levied.**

- 7.1** a) The Sewerage Tax for the different user categories of premises or part thereof shall be levied on the basis of capital value of the premises or part thereof at the rate mentioned in the Table here under and shall be effective from 1<sup>st</sup> April, 2010.

In pursuance of Section 170 of M.M.C Act, rates leviable on the basis of percentage of the capital value of building & lands situated in Brihan Mumbai as per user category of property tax.

<b>Sr.No.</b>	<b>User Category</b>	<b>Rate</b>
1.	<p><b><u>Residential Buildings</u></b>                      Bunglow, Car park in stilt or basement, or podium , Club house and any other amenity in Co – Operative Housing Society used by its members, Duplex flat / Apartment , Enclosed Garage, Pent House, Room or flat, or apartment, or tenement and the like, Row House, Society Office, Swimming Pool, Educational Institutions, Salt Pan, Quarry, Passenger Terminal at Airport, Hangers and Workshop at Airport.</p>	0.163%
2.	<p><b><u>Land</u></b>                      Open land – Residential.                      Open land under reservation                      (a) Partial Impermissibility                      (b) Total Impermissibility  <b><u>Race Course</u></b>                      (c) Land other than land of racing track, Land under demolished/ collapsed building , Water Reservoir.  <b><u>Industrial Buildings</u></b>                      Car parking in Stilt / Basement / Podium,                      Enclosed garage, Factory including refinery, Industrial Estate, Service Industrial Estate, Socity Office, Workshop, Unstarred Hotel.  <b><u>Other Non – Residential Buildings</u></b>                      Oil tank / Gas tank / Chemical tank (Below ground),                      Oil tank / Gas tank / Chemical tank (Above ground), Car parking in Stilt / Basement / Podium, Club House etc.</p>	0.296%

Sr.No.	User Category	Rate
	(excluding the one in Co – Operative Housing Society used by its members), Private Health Club, Gymnasium , Co- Operative Credit Society , Coaching Class, Dispensary / Clinic and Pathological labouratory, Electric Sub – station, Enclosed Garage, Film Shooting Studio, Godown / Storage / Warehouse, Hospital, Nursery, Kids Corner, Playgroup, Nursing Home, Restaurant with Bar, Shop , Departmental Store and Shopping Centre, Socieity office, Special Car parking structure (with or without mechanical lift), Stable, super speciality Hospital , Swimming pool (where entry fee or membership fee is charged).	
3.	<p><b><u>Land -</u></b> Amusement Park, Golf Course, Land of Open Air Theatre, Land around weight-bridge, Land of Petrol pump / Service Station / LPG, CNG station / Kerosene station, Open Air Electric Substation.</p> <p><b><u>Open Land – Non – Residential -</u></b> (a) Commercial (b) Industrial</p> <p><b><u>Race Course</u></b> (c) Land occupied by tracing track, Land of stadium where tickets are sold for entry, Land of stadium where no tickets are sold for entry.</p> <p><b><u>Non – Residential Buildings</u></b> Structures ancillary to Petrol Pump / Service Station / LPG, CNG station / Kerosene station, Tiers of seats for spectators in a stadium where tickets are sold , Tiers of seats for spectators in a stadium where no tickets are sold.</p> <p><b><u>Airport Land -</u></b> (d) Land used for movement and parking of aircraft including runway and taxiing bay. (e) Any land other than land covered under (d).</p>	0.370%
4	Hotel Upto Four Star and Service Apartment, Hotel Five star and above, Mall, Advertising Hoarding, Weigh bridge,	0.593%

Sr.No.	User Category	Rate
	Cinema Hall / Theatre / Drama Theatre, Multiplex, Open Air Theatre - Stage and other structures, Office, Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Air conditioned) , Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Non Air conditioned) , Airport buildings.	
5	Bank, Automatic Teller Machine Center and Money Changing Center, Tower, Asset Management company and trustee company of Mutual Fund, Non- Banking Financial Institution, Commodity Exchange, Life and non- life insurance corporation or company , Security Exchange Board of India, Stock Exchange.	1.185%

**7.1 b) Deleted**

**7.1.1** Wherever the premises are connected to the municipal sewers and / or any other municipal infrastructure as specified in sub Rule No.4.1 and water is supplied by unmetered water connection.

**7.1.2** Wherever the premises are NOT connected to the municipal sewers and / or any other municipal infrastructure as specified in sub Rule No. 4.1 and water is supplied by unmetered or metered water connection.

**7.2** The premises which are not in receipt of municipal water supply shall also be charged sewerage tax at the rate prescribed in rule no 7.1 (a & b) above irrespective of the fact whether or not they are connected to municipal sewer and / or any other municipal infrastructure specified in sub Rule No. 4.1.

**7.3** If water supply to any premises within Brihan Mumbai limits, stands disconnected, sewerage tax as prescribed here in above shall be leviable, irrespective of whether water tax is leviable or otherwise.

**8** The Sewerage benefit tax for different user categories of premises or part thereof shall be levied on the basis of capital value of the premises of part thereof at the rate mentioned in the table here under and shall be effective from 1<sup>st</sup> April 2010.

In pursuance of Section 170 Of M.M.C Act, rates leviable on the basis of percentage of the capital value of building & lands situated in Brihan Mumbai as per users category of property tax .



Sr.No.	User Category	Rate
1.	<p><b><u>Residential Buildings</u></b>  Bungalow, Car park in stilt or basement, or podium , Club house and any other amenity in Co – Operative Housing Society used by its members, Duplex flat / Apartment , Enclosed Garage, Pent House, Room or flat, or apartment, or tenement and the like, Row House, Society Office, Swimming Pool, Educational Institutions, Salt Pan, Quarry, Passenger Terminal at Airport, Hangers and Workshop at Airport.</p>	0.043%
2.	<p><b><u>Land</u></b>  Open land – Residential.  Open land under reservation  (a) Partial Impermissibility  (b) Total Impermissibility</p> <p><b><u>Race Course</u></b>  (c)Land other than land of racing track,Land under demolished / collapsed building , Water Reservoir.</p> <p><b><u>Industrial Buildings</u></b>  Car parking in Stilt / Basement / Podium, Enclosed garage, Factory including refinery, Industrial Estate,Service Industrial Estate, Socity Office, Workshop, Unstarred Hotel.</p> <p><b><u>Other Non – Residential Buildings</u></b>  Oil tank / Gas tank / Chemical tank (Below ground), Oil tank / Gas tank / Chemical tank (Above ground), Car parking in Stilt / Basement / Podium, Club House etc.(excluding the one in Co –Operative Housing Society used by its members), Private Health Club, Gymnasium , Co- Operative Credit Socity , Coaching Class, Dispensary / Clinic and Pathological labouratory, Electric Sub – station, Enclosed Garage, Film Shooting Studio, Godown / Storage / Warehouse, Hospital, Nursery, Kids Corner, Playgroup, Nursing Home, Restaurant with Bar, Shop , Departmental Store and Shopping Centre, Socity office, Special Car parking structure (with or without mechanical lift), Stable , super speciality Hospital , Swimming pool (where entry fee or membership fee is charged).</p>	0.078%

Sr.No.	User Category	Rate
3.	<p><b><u>Land-</u></b> Amusement Park, Golf Course, Land of Open Air Theatre, Land around weight-bridge, Land of Petrol pump / Service Station / LPG, CNG station / Kerosene station, Open Air Electric Substation.</p> <p><b><u>Open Land – Non – Residential -</u></b> (a) Commercial (b) Industrial</p> <p><b><u>Race Course</u></b> (c) Land occupied by tracing track, Land of stadium where tickets are sold for entry, Land of stadium where no tickets are sold for entry.</p> <p><b><u>Non – Residential Buildings</u></b> Structures ancillary to Petrol Pump / Service Station / LPG, CNG station / Kerosene station, Tiers of seats for spectators in a stadium where tickets are sold , Tiers of seats for spectators in a stadium where no tickets are sold.</p> <p><b><u>Airport Land -</u></b> (d) Land used for movement and parking of aircraft including runway and taxiing bay. (e) Any land other than those covered under (d).</p>	0.097%
4	<p>Hotel Upto Four Star and Service Apartment, Hotel Five star and above, Mall, Advertising Hoarding, Weigh bridge, Cinema Hall / Theatre / Drama Theatre, Multiplex, Open Air Theatre – Stage and other structures, Office, Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Air conditioned ) , Mangal Karyalaya / Hall / Community Hall / Convention Hall / Party Hall etc. (Non Air conditioned ) , Airport buildings.</p>	0.156%
5	<p>Bank, Automatic Teller Machine Center and Money Changing Center, Tower, Asset Management company and trustee company of Mutual Fund, Non- Banking Financial Institution, Commodity Exchange, Life and non- life insurance corporation or company , Security Exchange Board of India, Stock Exchange.</p>	0.311%

- 9 **Dispute regarding payment :** Where it is disputed that any sewerage charge has not been levied correctly in accordance with these rules, no such dispute shall be entertained by the Municipal Commissioner or any other officer suitably empowered by him in this regards unless 50% of Sewarage Charges in this bill is paid.
- 10.0 **Exemption from Sewerage Charges :** Not withstanding anything stated in this Rule hereinabove, the following are exempted from charging of the Sewerage charges.
- 10.1 The water suppllied to Aarey colony from Powai Lake as per Rule 1.7 of the Water Charges Rules.
- 11.0 **Exemption from Sewerage Tax or sewerage charges or Compounded Sewerage Charges :** Not withstanding anything stated in this Rule hereinabove following are exempted from charging of Sewerage Tax or Sewerage Charges or Compounded Sewerage Charges.
- 11.1 The properties to which water supply is made available under Section 288 of M.M.C. Act.
- 12 1) If **a permission for excavation** is allotted to any person / company /organization etc. and if sewerage lines / tunnels in the jurisdiction of Sewerage Operation Department get damaged, then a penalty will be levied on the basis of cost of repair work **plus 50% penalty** on it. The same will be recovered from the responsible entities for such damages.
- 2) If work is carried out **without prior permission for excavation** by any person / company / organization etc. and if sewerage lines / tunnels in the jurisdiction of Sewerage Operation Department get damaged, then a penalty will be levied as follows :-
- i) Cost of repair work plus expenditure incurred for alternative arrangement.
- ii) 400% penalty amount on (i) above.
- The total of (i) & (ii) above will be recovered from the responsible entities for such damages.

### Increase in Water Charges Rates effective from 16.06.2015

As per S.C.R. No. 149 dated 09.05.2012, Standing Committee has accorded to increase existing water charges rates for domestic and non domestic purpose by 8% w.e.f. 16.06.2015 Details of amendments are as under-

Sr. No.	Water Charges Rule No.	Categories	Existing Rates from 01.04.2015 (Rate per 1000 ltr. In Rs.)	Revised Rate w.e.f.16.06.2015 (Rate per 1000 ltr. In Rs.)
1	1.01, (2.1), (2a), (3), (5) and 1.01 A	—	3.24	3.49
2	1.01(2) and 1.01 A (1)	—	3.59	3.87
3	1.1	—	4.32	4.66
4	1.2	—	17.28	18.66
5	1.4	—	32.40	34.99
6	1.5	—	43.20	46.65
7	1.6	—	64.80	69.98
8	1.7.2	—	90.00	97.20
9	6.2.4	Covered under Rule No. 1.01 A hereinbefore	6.48	6.99
10	6.2.4	Covered under Rule No. 1.1 hereinbefore	8.64	9.33
11	6.2.4	Covered under Rule No. 1.2 hereinbefore	34.56	37.32
12	6.2.4	Covered under Rule No. 1.4 hereinbefore	64.80	69.98
13	6.2.4	Covered under Rule No. 1.5 hereinbefore	86.40	93.31
14	6.2.4	Covered under Rule No. 1.6 hereinbefore	129.60	139.96

**Note:** Sewerage Charges @ 70% of Water Charges is leviable.

## Rule No.5

### Levy of Water Tax and Water Benefit Tax Rules revised with effect from 1st April 2015

- 5.0** In pursuance of Section 169 (1) (i) of the Act, the Standing Committee hereby determines percentage of the capital value of such properties provided with supply of water for computation of the Water Tax (WT) leviable under Section 140 (1) (a) (i) and Water Benefit Tax (WBT) leviable under Section 140 (1) (a) (ii) of the act.
- 5.1 (a)** The water tax for the different user categories of the premises or part thereof shall be levied on the basis of capital value of the premises or part thereof at the rates mentioned in the table hereunder and shall be effective from 1<sup>st</sup> April 2015.

As per provision of Section 169(1) (i), the tax percentage to be levied on capital value of lands & buildings situated within the jurisdiction of Mumbai Municipal Corporation as per the user categories;

Sr.No.	User Category	Rate
1	Residential User, Educational Institute, Portion of Residential building mention in Schedule "A" Part-II :- Lounge / Visitors waiting room, Services floor, Swimming Pool, Air Conditioning Plant Room, Air handling Room, Car parking in Stilt/ Basement/ Podium, Dry Balcony, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet/ Common Toilet, Sewerage / water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office.	0.253%

Sr.No.	User Category	Rate
2	<p>Commercial User, Industrial User, Storage tank, Multiplex, Stadium, Airport, Open air theater - stage and other structures, Hotels upto Five Star &amp; above, Factory including Refinery, Industrial Estate, Service Industrial Estate, Workshop, Portions of Commercial &amp; Industrial building mentioned in Schedule 'A' Part III &amp; IV :- Entrance Lobby, Lounge / Visitors waiting room, Service floor, Air Conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, enclosed garage for parking, Nitches, Porch, Refuge Area, servant Toilet / Common Toilet, Sewerage / Water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat , Society Office, Electric substation of a commercial building, Electric sub-station of a residential building.</p>	0.620%
3	<p><b>Airport Land</b>            (a) Land used for movement and parking of aircraft including runway and taxiing bay            (b) Any land other than land covered by entry (a)</p> <p>Land of Stadium, Land of open air theater, Land of petrol pump / services station / LPG , CNG station / kerosene station, Land around weigh-bridge, Golf Course , Amusement Park, Open air electric substation, Quarry, Water Reservoir, Salt pan</p> <p>Open Land – Non-Residential            (a) Commercial            (b) Industrial</p> <p>Open Land – Residential</p> <p>Open Land under reservation</p>	1.148%

Sr.No.	User Category	Rate
	<p>(a) Partial impermissibility (b) Total impermissibility</p> <p><b>Race Course</b> (a) Land occupied by racing track, (b) Land other than the land of racing track</p> <p>Land beneath partly demolished / collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.</p> <p>Open land not built upon until issuance of I.O.D.</p> <p>Rehab component of Open land for redevelopment under various schemes approved by State Govt. / MHADA / MMRDA / MCGM under Rule 33 of D.C. Regulations.</p>	

- 5.1 (b) Deleted.
- 5.1.2 Included in 5.1 (a) & (b), hence deleted.
- 5.1.3 Deleted.
- 5.2.1 Any premises or part thereof are subjected to Water Benefit Tax under the Act shall be levied with a Water Benefit Tax.
- At the rate of mentioned in the Table hereunder for the different user categories of premises or part thereof on the basis of capital value of the premises or part thereof and shall be effective from 1<sup>st</sup> April 2015.
- As per provision of Section 169(1) (i), the tax percentage to be levied on capital value of lands & buildings situated within the jurisdiction of Mumbai Municipal Corporation as per the user categories;

Sr.No.	User Category	Rate
1	Residential User, Educational Institute, Portion. of Residential building mention in Schedule “A” Part -II :- Lounge /Visitors waiting room, Services floor, Swimming Pool, Air Conditioning Plant Room, Air handling Room, Car parking in Stilt/ Basement/Podium, Dry Balcony, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet/ Common Toilet, Sewerage / water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office.	0.069%
2	Commercial User, Industrial User, Storage tank, Multiplex, Stadium, Airport, Open air theatre - stage and other structures, Hotels upto Five Star & above, Factory including Refinery, Industrial Estate, Service Industrial Estate, Workshop, Portions of Commercial & Industrial building mentioned in Schedule ‘A’ Part III & IV :- Entrance Lobby, Lounge / Visitors waiting room, Service floor, Air Conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, enclosed garage for parking, Nitches, Porch, Refuge Area, servant Toilet / Common Toilet, Sewerage / Water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat , Society Office, Electric substation of a commercial building, Electric sub-station of a residential builing.	0.170%
3	<p><b>Airport Land</b></p> <p>(a) Land used for movement and parking of aircraft including runway and taxiing bay</p> <p>(b) Any land other than land covered by entry (a)</p> <p>Land of Stadium, Land of open air theater, Land of petrol pump / services station / LPG , CNG station / kerosene station, Land around</p>	0.315%



Sr.No.	User Category	Rate
	<p>weighbridge, Golf Course , Amusement Park, Open air electric substation, Quarry, Water Reservoir, Salt pan</p> <p>Open Land – Non-Residential (a) Commercial (b) Industrial</p> <p>Open Land – Residential</p> <p>Open Land under reservation (a) Partial impermissibility (b) Total impermissibility</p> <p><b>Race Course</b> (a) Land occupied by racing track, (b) Land other than the land of racing track</p> <p>Land beneath partly demolished / collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.</p> <p>Open land not built upon until issuance of I.O.D.</p> <p>Rehab component of Open land for redevelopment under various schemes approved by State Govt. MHADA / MMRDA/ MCGM under Rule 33 of D.C. Regulations .</p>	

5.2.2

Merged in 5.2.1, hence deleted.

Note:- Whenever the premises occupied for mixed usage i.e. both residential or non residential, the above percentage shall be applicable for both the Water Tax and Water Benefit Tax in proportion of capital value of the respective areas of occupation.

## Rule No. 7

### 7 Levy of Sewerage Tax where sewerage charges are not levied revised with effect from 1st April 2015.

- 7.1 a) The Sewerage Tax for the different user categories of premises or part thereof shall be levied on the basis of capital value of the premises or part thereof at the rate mentioned in the table here under and shall be effective from 1<sup>st</sup> April, 2015.

As per provision of Section 170, the tax percentage to be levied on capital value of lands & buildings situated within the jurisdiction of Mumbai Municipal Corporation as per the user categories;

Sr.No.	User Category	Rate
1	Residential User, Educational Institute, Portion of Residential building mentioned in Schedule "A" Part-II :- Lounge / Visitors waiting room, Services floor, Swimming Pool, Air Conditioning Plant Room, Air handling Room, Car parking in Stilt/ Basement/ Podium, Dry Balcony, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet/ Common Toilet, Sewerage / water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office.	0.163%
2	Commercial User, Industrial User, Storage tank, Multiplex, Stadium, Airport, Open air theatre - stage and other structures, Hotels upto Five Star & above, Factory including Refinery, Industrial Estate, Service Industrial Estate, Workshop, Portions of Commercial & Industrial building mentioned Schedule 'A' Part III & IV :- Entrance Lobby, Lounge / Visitors waiting room, Service floor, Air Conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, enclosed garage for parking, Nitches, Porch, Refuge Area, servant Toilet / Common Toilet,	0.400%

Sr.No.	User Category	Rate
	Sewerage / Water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat , Society Office, Electric substation of a commercial building, Electric sub-station of a residential building.	
3	<p><b>Airport Land</b></p> <p>(a) Land used for movement and parking of aircraft including runway and taxiing bay  (b) Any land other than land covered by entry (a)</p> <p>Land of Stadium, Land of open air theatre, Land of petrol pump / services station / LPG , CNG station / kerosene station, Land around weigh-bridge Golf Course , Amusement Park, Open air electric substation, Quarry, Water Reservoir, Salt pan</p> <p>Open Land – Non-Residential  (a) Commercial  (b) Industrial</p> <p>Open Land – Residential</p> <p>Open Land under reservation  (a) Partial impermissibility  (b) Total impermissibility</p> <p><b>Race Course</b></p> <p>(a) Land occupied by racing track,  (b) Land other than the land of racing track  Land beneath partly demolished / collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.</p> <p>Open land not built upon until issuance of I.O.D.</p> <p>Rehab component of Open land for redevelopment under various schemes approved by State Govt. / MHADA / MMRDA / MCGM under Rule 33 of D.C. Regulations .</p>	0.740%

- 7.1 b)** Deleted
- 7.1.1** Wherever the premises are connected to the municipal sewers and / or any other municipal infrastructure as specified in sub Rule No.4.1 and water is supplied by unmetered water connection.
- 7.1.2** Wherever the premises are NOT connected to the municipal sewers and / or any other municipal infrastructure as specified in sub Rule No. 4.1 and water is supplied by unmetered or metered water connection.
- 7.2** The premises which are not in receipt of municipal water supply shall be charged sewerage tax at the rate prescribed in rule no 7.1 (a & b) above irrespective of the fact whether or not they are connected to municipal sewer and / or any other municipal infrastructure specified in sub Rule No. 4.1.
- 7.3** If water supply to any premises within Brihan Mumbai limits, stands disconnected, sewerage tax as prescribed here in above shall be leviable, irrespective of whether water tax is leviable or otherwise.
- 8.** The Sewerage Benefit Tax for the different user categories of premises or part thereof shall be levied on the basis of capital value of the premises or part thereof at the the rate mentioned in the table here under and shall be effective from 1<sup>st</sup> April, 2015.

As per provision of Section 170, the tax percentage to be levied on capital value of lands & buildings situated within the jurisdiction of Mumbai Municipal Corporation as per the user categories.

Sr.No.	User Category	Rate
1	Residential User, Educational Institute, Portion of Residential building mentioned in Schedule "A" Part-II :- Lounge / Visitors waiting room, Services floor, Swimming Pool, Air Conditioning Plant Room, Air handling Room, Car parking in Stilt/ Basement/ Podium, Dry Balcony, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet/ Common Toilet, Sewerage / water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office.	0.043%
2	Commercial User, Industrial User, Storage tank, Multiplex, Stadium, Airport, Open air theatre - stage and other structures, Hotels upto Five Star & above, Factory including Refinery, Industrial Estate, Service Industrial Estate, Workshop, Portions of Commercial & Industrial building mentioned in Schedule 'A' Part III & IV :- Entrance Lobby, Lounge / Visitors waiting room, Service floor, Air Conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, enclosed garage for parking, Nitches, Porch, Refuge Area, servant Toilet / Common Toilet, Sewerage / Water Treatment Plant / Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat , Society Office, Electric substation of a commercial building, Electric sub-station of a residential building.	0.105%
3	<p><b>Airport Land</b></p> <p>(a) Land used for movement and parking of aircraft including runway and taxiing bay</p> <p>(b) Any land other than land covered by entry (a)</p> <p>Land of Stadium, Land of open air theatre, Land of petrol pump / services station / LPG , CNG station / kerosene station, Land around</p>	0.195%

Sr.No.	User Category	Rate
	<p>weighbridge, Golf Course , Amusement Park, Open air electric substation, Quarry, Water Reservoir, Salt pan.</p> <p>Open Land – Non-Residential (a) Commercial (b) Industrial</p> <p>Open Land – Residential</p> <p>Open Land under reservation (a) Partial impermissibility (b) Total impermissibility</p> <p><b>Race Course</b> (a) Land occupied by racing track, (b) Land other than the land of racing track</p> <p>Land beneath partly demolished / collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.</p> <p>Open land not built upon until issuance of I.O.D.</p> <p>Rehab component of Open land for redevelopment under various schemes approved by State Govt. / MHADA / MMRDA/ MCGM under Rule 33 of D.C. Regulations.</p>	