

**GOVERNMENT OF TELANGANA  
MUNICIPAL ADMINISTRATION DEPARTMENT**

O/o Commissioner and Director of  
Municipal Administration,  
640, A.C Guards, T.S., Hyderabad.

**CIRCULAR**

**Roc.No.153823/2019/M1,**

**Dt:17/08/2021**

**Sub:**PS MA Dept., - Property Tax – Self Assessment of Property Tax service available in online as per Telangana Municipalities Act, 2019 – Certain instructions – Issued.

**Ref:**This office Circular Roc.No.153823/2019/M1, dt. 06.07.2021.

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The attention of all the MC's in the State (except GHMC) are invited to the reference cited wherein instructions were issued to verify the self-assessment of property tax made by the individuals and if any variation noticed, 25 times of Property Tax shall be levied as penalty as per said provisions of The Telangana Municipalities Act, 2019 and also instructed to publicize such levy of penalty so that wrong declaration will not be given by the individuals.

2. However, it has come to the notice that the said system of Self-Assessment of Property Tax is being misused i.e., Self-assessments are made with no property structure or no proper documents. Therefore, as per the Section 94 of TMA Act, 2019 the work flow for the online service of Self-Assessment of Property Tax is revised and made available in online i.e., [emunicipal.telangana.gov.in](http://emunicipal.telangana.gov.in). Henceforth, the online system is modified to ensure proper assessments are made and the below is the process flow and work flow which is to be followed:-

- 2.1. On correct declaration, acceptance of self-assessment and issue of self-assessment certificate
- 2.2. On deviation, levying of correct tax and 25 times one-time penalty on corrected yearly Tax.
- 2.3. On wrong declaration of property, cancellation of Self-Assessment.
- 2.4. After 15 days of application, if not approved by MC, it gets deemed approval.

**3. WORK FLOW:**

- 3.1. Citizen applies for Self-Assessment with required documents and make payment.
- 3.2. On payment the applicant receives message that "Dear Citizen, your self-assessment application and Tax payment is received. Your Application with Application Number XXXX is under verification and will be confirmed within 15 days"
- 3.3. Subsequently, the application is sent to MC login for initiating verification. On initiating by MC it goes to RI login.
- 3.4. In RI login it has to be verified by the Revenue staff of ULB and makes recommendation. On recommendation it goes to RO login.
- 3.5. In RO login, recommendations to be made to MC.

- 3.6. In MC login, the MC has to accept or reject the application.
  - 3.7. On acceptance, a Self-Assessment Certificate will be generated and a message will be sent to applicant, who can download the certificate in online.
  - 3.8. If the Assessment is recommended for deviation and on approval of MC, a self-assessment certificate with deviation will be generated wherein it gives corrected tax, 25 times one-time penalty amount to be paid. SMS will be sent to the applicant and the generated deviation notice needs to serve upon the citizen in addition to SMS.
  - 3.9. If the assessment is recommended for cancellation and on approval of MC, a cancellation notice is generated which needs to be served to the applicant and also initiate for penal action. On cancellation, the assessment does not generate in online and gets cancelled.
  - 3.10. If RO recommends for deviation and kept pending by MC beyond 15 days, than the RO recommendation gets approved.
  - 3.11. If RO recommends for cancellation and kept pending by MC beyond 15 days, than the applicant does not get deemed approval and the same is kept pending for approval of MC for cancellation.
  - 3.12. The self-assessment has to be completed verified and approved for acceptance or reject **within (15) days**. Failing which, the assessment gets **deemed approval**.
  - 3.13. Hence, Revenue staff and MC shall be more careful and ensure all self-assessments are verified and finalize within (15) days.
  - 3.14. The Revenue staff and MC are held responsible and liable for action, for any wrong assessment gets deemed approval.
  - 3.15. Caution note is provided in online application before submission of application, so that citizen makes correct declaration.
  - 3.16. Alert SMS will be given to RO/MC on receipt of assessments/ Assessments pending beyond 5 days/10 Days/ 14 Days
  - 3.17. MCs shall make vide publicity of the procedure.
  - 3.18. For any technical assistance, ULBs can raise tickets and contact CGG in helpline numbers – 040 23120410.
4. In view of the above, all the MC's in the State (except GHMC) are instructed to follow the above instructions scrupulously and any deviation noticed at a later date necessary action will be initiated on the concerned as per rules in force.
  5. The RDMAs are requested to monitor on regular basis and see the above instructions are implemented in the matter.
  6. This is to be treated on "**TOP PRIORITY**".

**Dr N Satyanarayana Ias**  
**DIRECTOR OF MUNICIPAL ADMINISTRATION**

**To**

All the Municipal Commissioner's in the State.

All the Additional Collector's, LB in the State (except Mulugu and Hyderabad).

The RDMA Warangal and Hyderabad for necessary action.

Copy to the all District Collectors in the State (except Mulugu and Hyderabad).