

# Illustrative Case Study

## Case 1: Flat / Apartment/ Aportioned Unit:

Mr. Koushik owns a LIG residential flat and open car parking space (age of property is less than 10 yrs), located in Area Code–IIC (Identified Category of the Area-F), abutted by a road having width of 12 mtrs.. Covered area of flat and car parking space is X sq. ft. and Y sq. ft. respectively. Flat and parking space is used by Mr. Koushik himself.

**On line filling up property details:**

Sl.	Property / portion of property description	Category	Covered Area (Sq. Ft.)	Vacant Plot Area(Sq ft)**	Age of the property	Structure	Use	Occupancy
1	Flat	Covered Area (building)	X		Less than 10 yrs	LIG Residential unit	Residential property	Owner occupied
2	Car Parking Space Open	Covered Area (building)	Y		Less than 10 yrs	Car parking space (open)	Garage / car parking space	-do-

\*\* Fields will be active as per applicability

## Case 2: Land Comprising Buiding (Where only covered space is taxable):

Ms. Madhabi Das owns a MIG residential building, the total plot area is X sq. ft. , as per sanctioned plan of NKDA, total permissible plinth area has been consumed. The plot is located in Area Code-IB (Identified Category of the Area-D), constructed in 2013, having G +3 storied building, abutted by 18 mtr. wide road. Other description of Building are as follows:

- Ground floor having a total covered area of A sq. ft. . out of which B sq. ft. has been given on lease to a medical store for running a medicine shop, remaining C sq. ft. is covered car parking space and used by Ms Madhabi.
- 1st floor having a covered area of D sq. ft. has been given on lease to Mr. Krishnendu as residential accommodation.
- 2nd & 3rd Floor having covered area of E & F each is being used by Ms. Madhabi Das, herself.

**On line filling up property details:**

Sl.	Property/ portion of property description	Category	Covered Area (Sq. Ft.)	Vacant Plot Area(Sq ft)**	Age of the property	Structure	Use	Occupancy
1	Medical stores at ground floor	Covered Area (building)	B		Less than 10 yrs	MIG Residential Unit	Mercantile retail more than 150 sq ft/ restaurant / restaurant	Rented/ not owner occupied

							with bar / petrol pump	
2	Car Parking Space (Covered)	Covered Area (building)	C		Less than 10 yrs	Garrage / Car Parking space (covered)	Garrage / Car Parking space	Owner occupied
3	1 <sup>st</sup> Floor	Covered Area (building)	D		Less than 10 yrs	MIG Residential Unit	Residential properties	Rented/ not owner occupied
4	2 <sup>nd</sup> & 3 <sup>rd</sup> Floor	Covered Area (building)	E + F		Less than 10 yrs	MIG Residential Unit	Residential properties	Owner occupied

\*\* Fields will be active as per applicability

### Case 3: Land Comprising Buiding (Where covered space & vacant land both are taxable):

Sri Rajesh Kumar owns a piece of land of MIG category ( as mentioned in the deed of conveyance) comprising a small building within Area Code IA/1 (Identified Category of the Area-C). The total area of the plot is X Sq Ft. His sanctioned plinth area /ground coverage allowed as per the approved building plan is A Sq ft. He did not consume the entire allowable ground coverage as per sanctioned plan & the ground coverage is less than 35%. He has only constructed a small one storey building on it with a ground coverage of B Sq Ft and the rest of the land is a garden. The whole property is more than 10 years old and is situated abutting a road measuring 25 ft in width. The building is used for the residential purpose of Sri Kumar himself.

#### On line filling up property details:

Sl .	Property / portion of property description	Category	Covered Area ( Sq. Ft.)**	Vacant Plot Area (Sq ft)**	Age of the property*	Structure*	Use**	Occupancy*
1	Residential space	Covered Area (building )	B		Above 10 Years	All MIG residential units	Residential properties	Owner occupied
2	Vacant land	Other		X-B			Vacant land lying idle/Vacant land comprising under construction building	

\*\* Fields will be active as per applicability

## Case 4: Land Comprising Building With Roof Top Mobile Tower:

Mr Arjun Mondal owns a MIG residential building, the total plot area is X sq. ft. , as per sanctioned plan of NKDA, total permissible plinth area has been consumed. The plot is located in Area Code-IB (Identified Category of the Area-D), constructed in 2013, having G +3 storied building, abutted by 18 mtr. wide road. Other details are as follows:

- 1st, 2 and 3rd Floors have a covered area of A Sq ft each and is used for residential purposes for himself.
- Ground Floor has a covered car parking space of B Sq ft which is used for self use.
- On his terrace one telecom company has constructed a mobile tower 3 years back with foundation area of C Sq. ft and height of Y fts.

### On line filling up property details:

Sl .	Property/ portion of property description	Category	Covered Area (Sq. Ft.)	Vacant Plot Area(Sq ft)**	Age of the property	Structure	Use	Occupancy
1	Residential space	Covered Area (building)	A + A+ A		Less than 10 yrs	All MIG residential units	Residential properties	Owner occupied
2	Car parking	Covered Area (building)	B		Less than 10 yrs	Garage/Car Parking Space (Covered)	Garage/Car Parking- Residential	Owner occupied
3	Mobile tower	Others	C		Less than 10 Years	All MIG residential units	Communication towers ( Telecom, TV, Radio etc)	Rented/ not owner occupied

\*\* Fields will be active as per applicability

## Case 5: Vacant Land / Land With Under Construction Building:

Mr Shantanu Chatterjee has a vacant plot / plot where building is under construction measuring X sq. ft., located in Area Code-IIIB (Identified Category of the Area-F), abutted by road having width of 35 mtr. principal use of plot is residential .

### On line filling up property details:

Sl .	Property / portion of property description	Category	Covered* * Area ( Sq. Ft.)	Vacant Plot Area* * (Sq ft)	Age of the property* *	Structure* *	Use	Occupancy **
1	Vacant	Vacant		X			Vacant	

	Plot	Land / Under Construction Building					Land / Land with under Construction Building	
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\*\* Fields will be active as per applicability

### Case 6: Commercial Space in a Mall:

Sri Ghanshyam Patodia is the owner of a boutique showroom with a covered area of A Sq.ft which is within a shopping mall which has a total covered area of B SqFt ( More than 4000 Sq. ft) and is located within Area Code IIC (Identified Category of the Area-F). He has given his showroom on rent. Both the show room and the mall are of age less than 10 years. The mall is abutted by a road whose width is 35 Mtrs.

#### On line filling up property details:

Sl .	Property / portion of property description	Category	Covered Area ( Sq. Ft.)	Vacant Plot Area (Sq ft)**	Age of the property	Structure	Use	Occupancy
1	Boutique Showroom	Covered Area (building)	A		Less than 10 Years	Non-residential/Commercial projects having covered space of 4000 Sq.Ft and above that includes any unit within such project irrespective of its individual area except the community markets constructed by NKDA or other Government Agencies	Mall/Multiplex/Retail establishment within Mall (All)	Rented/not owner occupied