

# Residential + Commercial: -

In case of residential + commercial property.:

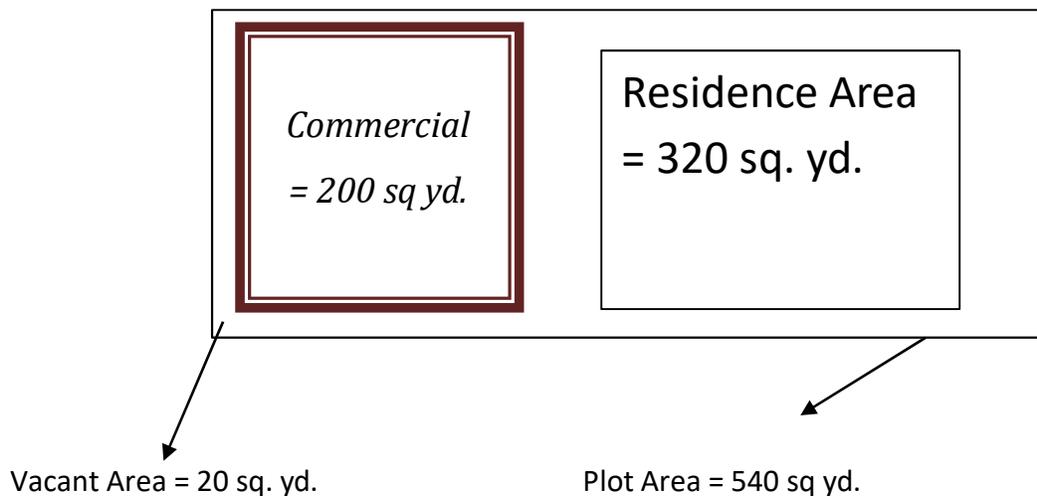
1. Plot Area  $\leq$  300 sq. yd. and commercial area  $\leq$  100 sq. yd. then property is tax free.
2. Plot Area  $\leq$  300 sq. yd. and commercial area  $>$  100 sq. yd. then only commercial tax then property is liable to pay commercial tax only.
3. Plot Area  $>$  300 sq. yd. and commercial area  $\leq$  100 sq. yd. then only property is liable to pay only residential tax.
4. Plot Area  $>$  300 sq. yd. and commercial area  $>$  100 sq. yd. then both the commercial and residential tax are paid by the property.

### Case 1:

In the below consider total plot area = 540 sq.yd. where 320 sq. yd. is residential area and 200 sq. yd. is commercial area and 20 sq. yd. is vacant area.

Consider DLC Residential rate of this area for the year 2020-21 is: 27500

Consider DLC Commercial rate of this area for the year 2020-21 is : 63000



In the above case tax to be paid on both the residential as well as on the commercial use property.

Tax on residential area =  $(320 \times 27500) / 2000 = \text{Rs. } 4400/-$

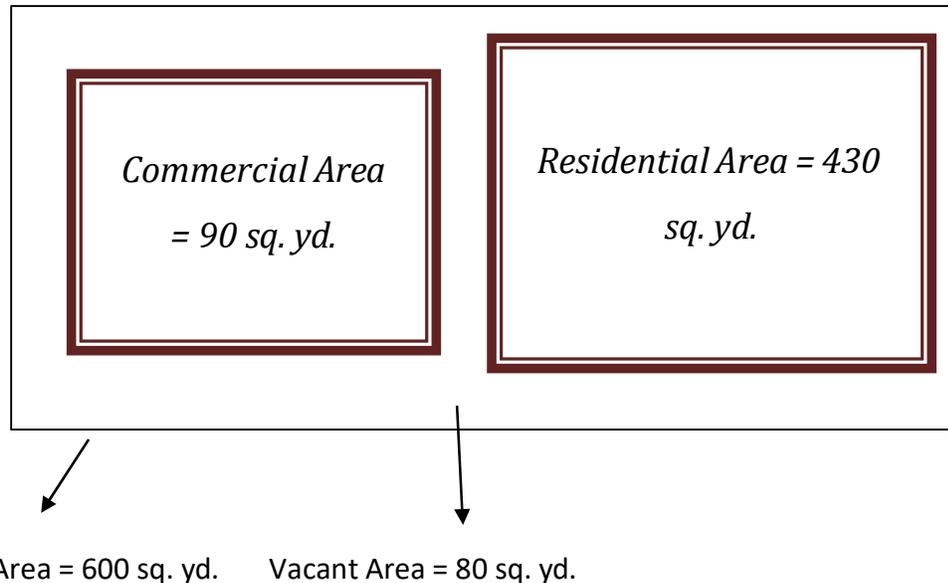
Tax on commercial area =  $(200 \times 63000) / 2000 = \text{Rs. } 6300/-$

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## UD Tax Calculations and Rules

So the total tax on this property is  $4400 + 6300 = \text{Rs. } 10700/-$  for the year 2020-21.

### Case 2 :



In the above case plot area of the property is 600 sq.yd. in that 430 sq. yd. is the residential area whereas 90 sq. yd. is the commercial area and 80 sq. yd. is the vacant area.

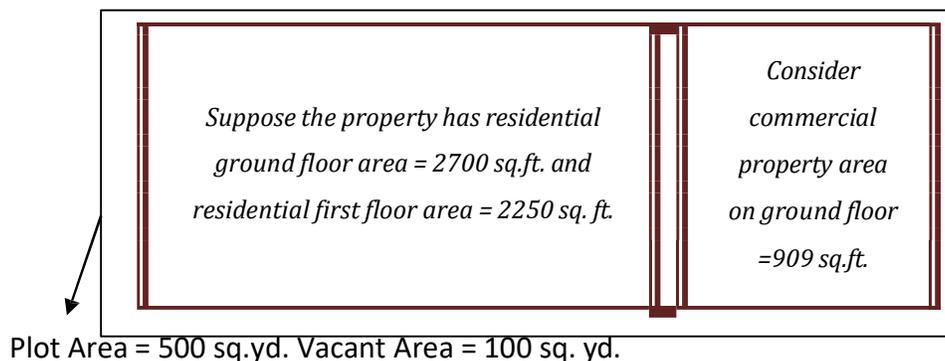
Suppose DLC Commercial rate of the above area for the year 2020-21 is = 51000

And DLC Residential rate of the above area for the year 2020-21 is = 35000

So in the above **case commercial tax is = zero** as and in residential case:

Tax =  $(600 \times 35000) / 2000 = \text{Rs. } 10500/-$

### Case 3:



## UD Tax Calculations and Rules

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In the above case consider plot area = 500 sq. yd. and vacant area = 100 sq. yd.

Consider DLC Residential rate of the above area for the year 2020-21 is: 16400

Consider DLC Commercial rate of the above area for the year 2020-21 is: 51000

So tax of the above property:

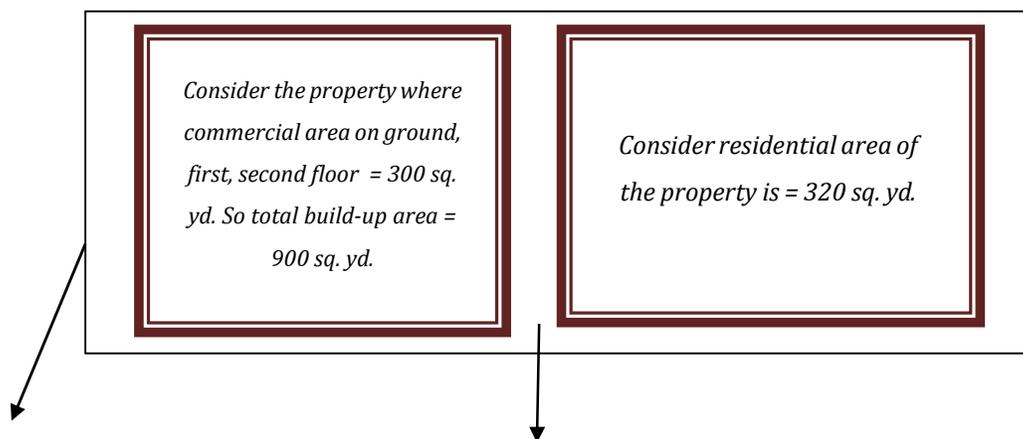
Residential:  $(500 \times 16400) / 2000 = \text{Rs. } 4100/-$

Commercial:  $(101 \times 51000) / 2000 = \text{Rs. } 2575.5/-$

In commercial case first convert sq. ft. into sq. yd. so  $909 / 9 = 101 \text{ sq. yd.}$

So total tax on the above property for the year 2020-21 is  $= 4100 + 2575.5 = \text{Rs. } 6675.5/-$

### Special Case 1:



Plot Area = 700 sq. yd.

Vacant Area = 80 sq. yd.

Consider the plot area of the above property = 700 sq. yd. where 620 sq. yd. is the build-up area and vacant area = 80 sq. yd.

Consider DLC Residential rate of the above area for the year 2020-21 is: 12500

And DLC Commercial rate of the above area for the year 2020-21 is: 32000

In the above case total plot area = 700 sq. yd. whereas total commercial use in the property is 900 sq. yd. so the plot here we consider is commercial:

## UD Tax Calculations and Rules

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So the tax calculation on commercial is calculated on total build-up area because total build-up area is more than the plot area.

Commercial Tax:  $(900 \times 12500) / 2000 = \text{Rs. } 5625/-$

Residential Tax on this property is calculated on build-up area in this case as property use of this type is commercial type.

Residential Tax:  $(320 \times 32000) / 2000 = \text{Rs. } 5120/-$

So total tax on the property is:  $5625 + 5120 = \text{Rs. } 10745/-$

Even if the residential property is less than 300 sq. yd. than also property is liable to pay in this case.

Case 5:

