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BAR COUNCIL OF DELHI

(Statutory Body Constituted under the Advocates Act, 1961)

9/6, Birla Fort Institutional Area, Khel Gaon Marg, New Delhi-110 049

Ref. No. : 1256 / SF / 2020

Dated : 04th Aug. 2020

**Hon'ble the Lieutenant Governor,
Naj Niwas,
Delhi.**

**Sub:- Representation against proposed levy of professional tax by
South Delhi Municipal Corporation.**

Respected Sir,

We take this opportunity to approach Your Goodself on an issue relating to nearly 1 lac Advocates in Delhi against the proposed levy of professional tax by South Delhi Municipal Corporation (SDMC).

According to media reports, Shri Narendra Chawla, Leader of the House, SDMC proposed imposition of professional tax on self employed professionals like Lawyers, Doctors, Architects, Chartered Accountants, and others, which appears to have been referred to Your Honour for its approval. The legal community in Delhi strongly objects and lodges its protest against the levy of the professional tax on the lawyers. There appears to be some bias and malice against the lawyers, since even in the past, the Municipal Corporations in Delhi made feeble attempts to impose professional tax on the lawyers and other professionals. We highly condemn and convey our unacceptability to such a repeated attempt over again after having proposed and dropped in the past. We are not aware of any evil design behind such a repeated move, after decisions having been taken in the past to drop such a proposal.

Sir, Your Goodself is aware of the legal profession being a noble profession and as officers of the court, the lawyers do not perform any commercial activity. The SDMC cannot be expected to resort to imposition of professional tax, for whatever reasons, and this move has caused immense anger and anguish amongst the lawyers fraternity, which is already severely hit by ongoing Covid crisis and on account of various charges on commercial basis.

We also oppose the move of SDMC to double the property tax on rented properties being used for office. A very large number of lawyers in Delhi are operating from rented accommodation as there is acute shortage of chambers in various courts. If the SDMC is allowed to levy double the existing property tax on such establishments, naturally the rent of the said premises will be highly detrimental to the legal profession.

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Ref. No. : 1256 / SF / 2020

Dated : 04th Aug. 2020

Incidentally, we may also bring to your kind notice that under the Use Factor for Property Tax, the professionals should have been included in Use Factor-1, but there is no specific category provided, consequently, although the property tax, which is ought to be paid in Use Factor-1, the lawyers have been subjected to unnecessary harassment, because of the administrative laxity. Without prejudice to above, it may also be brought to your kind notice, as far as Doctor's Clinic are concerned, a separate category has been provided in Use Factor-2. But for Lawyers, who should be categorized in Use Factor-1, no such provision has been provided, causing undue harassment.

In view of above, we would very humbly request Your Honour to kindly take necessary steps and reject the SDMC's draconian move to levy professional tax and hike property tax on use by the Advocates, so much so the necessary clarification regarding Use Factor-1 may also be issued.

With regards,

(K.C. Mittal)
Chairman

Copy to:-

1. **Shri Narendra Chawla,**
Chairman, Standing Committee
South Delhi Municipal Corporation
20th Floor, S.P. Mukherjee Marg, Civic Centre,
New Delhi.
2. **Shri Arvind Kejriwal**
Chief Minister, Government of NCT of Delhi
3rd Floor, A-Wing, Delhi Secretariat,
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3. **Shri Hardeep Singh Puri**
Minister of State for Housing and Urban Affairs
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