

Ratan Samal & Manohar Samal

Builders and developers have to incur a significant amount of statutory fees, statutory charges, taxes and cesses during the course of construction, development and re-development of projects. Such statutory fees, statutory charges, taxes and cesses are paid to local authorities such as Municipal Corporations and Municipal Councils and to slum rehabilitation authorities (SRAs) and the Real Estate Regulatory Authority (RERA). Different States across India have different legislation in place in order to govern matters pertaining to city and town planning, slum rehabilitation and also have development control regulations in place to govern land use and construction of buildings in urban areas. In pursuance of such specific primary as well as delegated legislation, such local authorities, SRAs, RERA and similar such authorities and bodies are collecting such statutory fees, statutory charges, taxes and cesses. Recently, there has been an upsurge in the issuance of Orders and Not.....