

RULES GOVERNING THE REMISSION AND REFUND OF TAXES ON BUILDINGS IN HILL CANTONMENTS

CONTENTS

1. 1
2. 2
3. 3
4. 4
5. 5
6. 6
7. 7

RULES GOVERNING THE REMISSION AND REFUND OF TAXES ON BUILDINGS IN HILL CANTONMENTS

No. 447, dated the 15th April, 1927. 1 -In exercise of the powers conferred by Sec. 280 of the Cantonments Act, 1924 (2 of 1924), the Governor- General-in-Council is pleased to make the following rules to govern the remission and refund of taxes on buildings in hill cantonments, the same having been previously published as required by sub-section (1) of the said section :

1. 1 :-

When any building in a hill cantonment which is ordinarily leased to tenants has remained vacant and unproductive of rent for a whole year, the Cantonment Authority shall remit the whole of the tax, or taxes, on the said building for that year.

2. 2 :-

When any such building has remained vacant and unproductive of rent for any period exceeding sixty consecutive days within the season commencing on the 1st April and ending on the 30th September, in any year, the Cantonment Authority shall remit or refund for every day on which the said building remains vacant and unproductive of rent in the said season, a sum equal to two three hundred and sixty-fifths of the full tax on such building for that year; provided that from the amount of any remission or refund calculated in the manner above prescribed there shall be deducted by the Cantonment Authority, for every day during which such building has been occupied or productive of rent within the period

commencing on the 1st October and ending on the 31st of March of such year, a sum equal to one three hundred and sixty-fifth of the full tax for that year on the said building.

3. 3 :-

For the purpose of obtaining a partial remission or refund of tax, the owner of a building composed of separate tenements may request the Cantonment Authority, at the time of the assessment of the building, to enter in the assessment list, in addition to the annual value of the whole building, a note recording in detail the annual value of each separate tenement. When any tenement, the annual value of which has been thus separately recorded, has remained vacant and unproductive of rent for any period exceeding sixty consecutive days during the season commencing on the 1st April and ending on the 30th September, in any year, such portion of the full tax payable in respect of that year on the whole building shall be remitted or refunded as would have been remitted or refunded if the tenement had been separately assessed.

4. 4 :-

No remission or refund shall be made unless notice in writing of the circumstances in which it is claimed has been given to the Cantonment Authority, and no such remission or refund shall take effect in respect of any period commencing more than fifteen days before the delivery of such notice.

5. 5 :-

The burden of proving the facts, entitling a person to relief under these rules shall be upon him.

6. 6 :-

For the purpose of these rules, a building shall not be deemed vacant or unproductive of rent, if let to a tenant who has a continuing right of occupation whether he is actually in occupation or not

7. 7 :-

The owner of a building for the refund of tax on which application has been made, shall give notice of the inoccupation of such building within fifteen days of such re-occupation.