

The Gujarat Finance Act, 1932

GUJARAT

India

The Gujarat Finance Act, 1932

Act 2 of 1932

- Published on 30 March 1932
- Commenced on 30 March 1932
- [This is the version of this document from 30 March 1932.]
- [Note: The original publication document is not available and this content could not be verified.]

The Bombay Finance Act, 1932Bombay Act No. 2 of 1932[Dated 30th March 1932]For Statement of Objects and Reasons, see Bombay Government Gazette, 1932, Part V, p. 30-34, for Report of the Select Committee, see Bombay Government Gazette, 1932, Part V, pp. 40-47; and for Proceedings in Council, see Bombay Legislative Council Debates, 1932, Vol. XXXIV.Sections 3 to 9 of Bombay 1 of 1940, sections 3, 4, 6 and 7 of Bombay 4 of 1941, sections 3 and 5 of Bombay 6 of 1942, section 3 of Bombay 4 of 1943 and sections 3 to 8 of Bombay 9 of 1946 were reenacted by Bombay 23 of 1948.Sections 3 to 9 of Bombay 1 of 1940, sections 3, 4, 6 and 7 of Bombay 4 of 1941, sections 3 and 5 of Bombay 6 of 1942, section 3 of Bombay 4 of 1945 and sections 3 to 8 of Bombay 9 of 1946 were reenacted by Bombay 23 of 1948.An Act [* * * *] [The words 'to provide for the levy of a duty on consumption of electrical energy' were deleted by Bombay 40 of 1958, section 15.] [* * * *] [The words 'for the purposes of lights and fans' were deleted by Bombay 2 of 1949, section 2.] [to amend the Court-fees Act, 1870 (VII of 1870), and the Indian Stamp Act, 1899 (II of 1899), in their application to the Province of Bombay, to provide for the levy of a tax on immoveable property in certain urban areas [to provide for the levy of a tax on advertisements in newspapers] [This portion was substituted for the original by Bombay 2 of 1949, section 2.], and to amend the Bombay Entertainments Duty Act, 1923 (Bombay I of 1923), and the Bombay Tax Act, 1925 (Bombay VI of 1925).]Whereas it is expedient [* * * *] [The words 'to provide for the levy of a duty on consumption of electrical energy' were deleted by Bombay 40 of 1958, section 15.] [* * * *] [The words 'for the purposes of lights and fans' were deleted by Bombay 2 of 1949, section 2.] [to amend the [Court-fees Act, 1870 (VII of 1870) and the Indian Stamp Act, 1899 (II of 1899)] [This portion was substituted for the original by Bombay 23 of 1948, section 10.], in their application to the Province of Bombay, for the purposes hereinafter appearing, to provide for the levy of a tax on immovable property in certain urban areas, to provide for the levy of a tax on advertisements in newspapers] and to amend the Bombay Entertainments Duty Act, 1923 (Bombay I of 1923), and the Bombay Betting Tax Act, 1925 (VI of 1925) for the purposes Hereinafter appearing); It is hereby enacted as follows:-

Part I – Preliminary

1. Short title.

- This Act may be called the Bombay Finance Act, 1932.

2. Extent and commencement and duration.

(1) Except where it is otherwise provided in this Act, this Act extends to the [Bombay area of the State of Gujarat] [These words were substituted for the word's 'pre-Reorganisation State of Bombay, excluding the transferred territories' by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](2) It shall come into force on the 1st day of April 1932.[* * * *] [Sub-section (3) was deleted by Bombay 23 of 1948, section 11.]

2A. [Savings).

- Repealed by Bombay 36 of 1959, section 49, Schedule.

Part II – Electricity Duty

[Repealed by Bombay XL of 1958, section 14.]

Part III – Court-Fees

[Part III containing sections 12, 13 and 14 was repealed by Bombay XXXVI of 1959 section 49, Schedule IV.)

Part IV – Stamp Duties

[Repealed by Bombay LX OF 1958, section 76, Schedule II.)

Part V – Stamp Duties on Certain Instruments In Certain Cities and Urban Areas

[Repealed by Bombay LX of 1958, section 76, Schedule II.][Part VI [Part VI was added by Bombay 4 of 1939.] Urban Immovable Property Tax]

20. Extent of Part V.

- This Part extends to-[***] [Clause (i) was deleted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](ii) the [City of Ahmedabad] [These words were substituted for

the words 'Cities of Ahmedabad and Poona' by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.];[***] [Clause (iii) was deleted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](iv)the [notified area of Sabarmati] [These words were substituted for the words 'notified areas of Malad, Kandivali, Borivali and Mulund in the Bombay Suburban District, Bhayandar in the District of Thane and Sabarmati' by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.] in the District of Ahmedabad, [*** and] [Clause (iii) was deleted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](v)the limits of the [Cantonment of Ahmedabad] [These words were substituted for the words 'Cantonments of Ahmedabad, Poona and Kirkee' by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.].

21. Definitions.

- Unless there is anything repugnant in the subject or context-(1)"Annual letting value" means-(a)[in the City of Ahmedabad, the rateable value of buildings or lands as determined in accordance with the provisions of the Bombay Provincial Municipal Corporations Act, 1949 (Bombay LIX of 1949);] [Sub-clause (a) was substituted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](b)in the other Municipal areas, the annual letting value of buildings or lands as determined in accordance with the provisions of [* * * *] [The words 'section 78 of the Bombay Municipal Boroughs Act, 1925, or' omitted by Bombay 37 of 1953, section 8(3).] section 63 of the Bombay District Municipal Act, 1901 (III of 1901), [* * * *] [The words 'as the case may be' omitted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](c)in the [area of the cantonment of Ahmedabad,] [These words were substituted for the words 'areas of the Cantonments of Ahmedabad, Poona and Kirkee' by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.] the annual value as defined by section 64 of the Cantonments Act, 1924 (II of 1924):Provided that if in any case the property tax is assessed on any building or land on its capital value, such percentage of the capital value as may be determined by the [State] [This word was substituted for the word 'Provincial' by the Gujarat Adaptation of Laws (State and Concurrent) Subjects) Order, 1960.] Government shall be deemed to be the annual letting value.(2)"Buildings" and "lands" have the same meanings as they have in [* * *] [The words 'the Bombay Municipal Corporation Act' were deleted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.], [the Bombay Provincial Municipal Corporations Act, 1949,] [These words and figures were inserted by Bombay 37 of 1953, section 8(2).] [* * *] [Deleted by the Gujarat Adaptation of Laws (State and Concurrent) Subjects) Order, 1960.], the Bombay District Municipal Act, 1901 (III of 1901), or the Cantonments Act, 1924 (II of 1924), as the case may be;(2A)["City of Ahmedabad [* * *] [Sub-clause (a) was inserted by Bombay 37 of 1953.] means the City of Ahmedabad [* * *] [The words 'and the City of Poona' were deleted by the Gujarat Adaptation of Laws (State and Concurrent) Subjects) Order, 1960.] as constituted under the Bombay Provincial Municipal Corporations Act, 1949 (Bombay LIX of 1949);](3)"Urban Immovable Property Tax leviable under the provisions of section 22;(4)"Municipality" includes a Notified Area Committee;(5)"Municipal area" means an area within the limits of a municipality;(6)"Prescribed" means prescribed by rules;(7)["Property tax" means in the City of Ahmedabad, the general tax levied under section 132 of the Bombay Provincial Municipal Corporations Act, 1949 (Bombay LIX of 1949) and in other municipal area and in the area of the Cantonment of Ahmedabad, a tax or rate

on buildings or lands or a tax or rate in the form of such tax or rate on buildings or lands levied under the Bombay District Municipal Act, 1901 (Bombay III of 1901), or the Cantonments Act, 1924 (II of 1924), as the case may be;] [Clause (7) was substituted by the Gujarat Adaptation of Laws (State and Concurrent) Subjects) Order, 1960.](8)"Rules" means rules made under section 29.

22. Levy of Urban Immoveable Property Tax.

- There shall, subject to the provisions of section 23, be levied and paid to the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws Order, 1950.] Government a tax on buildings and lands, hereinafter called the "Urban Immoveable Property Tax" at [such rate not exceeding seven per cent of the annual letting value of the buildings or lands in such area or areas as may be notified by the [State] [These words were substituted for the figure and words '7 per cent of the annual letting value of such buildings or lands' by the Adaptation of Laws Order, 1950.] Government in the Official Gazette]:Provided that-(1)[such tax shall be levied and paid to the State Government at such rate not exceeding three and half percent. Of the annual letting value of the buildings or lands not exceeding such amount and in such area or areas as may be specified by the State Government by notification in the Official Gazette] [Clause (1) was substituted for the original by Bombay 37 of 1953, section 9.];(2)[that if any building consists of more than one tenement and such tenements are separately assessed to the property tax, the urban immoveable property tax shall be assessed on the annual letting value of the building as a whole; [The brackets and figures '(2)' and '(3)' were substituted for the words 'Provided further that' and 'Provided also that' by Bombay 8 of 1947, section 4.](3)[where more than one building or land in the same locality is [owned by the same person] [These words were substituted for the words 'used for the purpose of one and the same business' by Bombay 23 of 1948, section 13.], the urban immoveable property tax shall be assessed on the annual letting value of all such buildings or lands];(4)[if any building owned by a Co-operative Housing Society or the members thereof consists of more than one tenement, the urban immoveable property tax shall be assessed on the annual letting value of the tenement or tenements owned by, or occupied by each member separately as if it were a building whether such tenement or tenements are separately assessed to the property tax or not.] [This portion was added by Bombay 9 of 1950, section 5.]

22A. [Power of State Government to withdraw provisions of this Part from any area. [Section 22A was inserted by Gujarat 9 of 1961, section 2.]

- In respect of any area notified under section 22, the State Government may, by notification in the Official Gazette, direct that section 22 and other provisions of this part shall cease to be in force in such area with effect from such date as may be specified in the notification and thereupon section 7 of the Bombay General Clauses Act, 1904 (Bombay I of 1904) shall apply to such cesser as if such cesser were a repeal of an enactment by a Gujarat Act.]

23. Exemption of certain buildings and lands from the levy of Urban Immoveable Property tax.

- The Urban Immovable Property Tax shall not be leviable in respect of the following:-(a)buildings and lands or portions thereof exclusively occupied for public worship or for charitable purposes;(b)buildings and lands vesting in [* * *] [The words 'His Majesty for the purpose of' were deleted by the Adaptation of Laws and Order, 1950.] the Central Government;(c)buildings and lands vesting in [* * *] [The words 'His Majesty for the purpose or were deleted by the Adaptation of Laws and Order, 1950.] the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] Government or belonging to a Municipality or a local board or a Cantonment Board and used solely for public purposes and not used or intended to be used for the purposes of profit; [*****] [The word 'and' was deleted by Bombay 6 of 1942, section 5 read with Bombay 23 of 1948, section 4.][***] [Clauses (d) and (e) were deleted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.]Explanation. - For the purposes of this section-(1)the following buildings and lands or portions thereof shall not be deemed to be exclusively occupied for public worship or for charitable purposes, namely:-(a)those in which trade or business is carried on ; and(b)those in respect of which rent is derived, whether rent is or is not applied exclusively to religious or charitable purposes;(2)where any portion of any building or land is exempt from the Urban Immovable Property tax by reason of its being exclusively occupied for public worship or for charitable purposes, such portion shall be deemed to be a separate property;[***] [Clause (3) in the Explanation was omitted by A.O, 1960.]

24. Authorities competent to levy and collect Urban Immoveable Property tax and the manner of such levy and collection.

(1)The Urban Immovable Property tax shall be [* * *] [The words 'levied and' were deleted by Bombay 1 of 1940, section 4(i), read with Bombay 23 of 1948, section 2.] collected-(a)in the areas within the limits of a municipality to which this Part extends under section 20, by the municipality concerned, [notwithstanding any law under which such municipality is constituted,] [These words were inserted by Bombay 17 of 1939, section 2. This provision shall be deemed to have come into force on 31st March, 1939.](b)in the area of the Cantonment of Ahmedabad, by the Collector of Ahmedabad [***] [The words 'and in the areas of the Cantonments of Poona and Kirkee, by the Collector of Poona' deleted by A.O., 1960.](2)The [* * *] [The words 'levy' and the words 'levied and' were deleted by Bombay 1 of 1940, section 4(ii), read with Bombay 23 of 1948, section 2.] collection of the Urban Immovable Property tax shall be made-(a)in any area within the limits of a municipality in the same manner in which the property tax [* * *] [The words 'levy' and the words 'levied and' were deleted by Bombay I of 1940, section 4(ii), read with Bombay 23 of 1948, section 2.] collected in the said area, and(b)in the [area of the Cantonment of Ahmedabad] [These words were substituted for the words 'area of the Cantonment of Ahmedabad, Poona and Kirkee' by A.O., 1960.] as an arrear of land revenue:Provided that if in any area within the limits of a municipality no property tax is levied by the municipality concerned, the Urban Immovable Property tax, shall be [* * *] [The words 'levy' and the words 'levied and' were deleted by Bombay I of 1940, section 4(ii), read with Bombay 23 of 1948, section 2.] collected in such manner as may be prescribed.

24A. [Penalty for default in payment of the Urban Immovable Property Tax. [Sections 24A and 24B were inserted by Bombay 17 of 1939, section 3. These sections shall be deemed to have come into force on 31st March, 1939.]

(1) If any person, on being served either before or after the coming into force of the Bombay Finance (Second Amendment) Act, 1939 (Bombay XVII of 1939), with a notice of demand in the [* * *] collection of the Urban Immovable Property tax in the manner provided in subsection (2) of section 24, fails to pay within the period mentioned in the notice, any amount due from him on account of the said tax, the municipality or the Collector of Ahmedabad [or Poona, as the case may be] [The words 'or Poona, as the case may be' inserted by A.O., 1960.], may, subject to the general or special orders of the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] Government, recover from him as a penalty a sum not exceeding one-fourth of the amount of the tax so unpaid, in addition to the amount of such tax payable by him: Provided that the municipality or the Collector, as the may be, is satisfied that the person liable to pay the Urban Immovable Property tax has wilfully failed to pay the amount of such tax. (2) Notwithstanding anything contained in sub-section (1), if the notice of demand in the [* * *] [These words 'levy and' were deleted by Bombay 1 of 1940, section 5, read with Bombay 23 of 1948, section 2.] collection of the Urban Immovable Property tax has been served on any person before the coming into force of the Bombay Finance (Second Amendment) Act, 1939 (Bombay XVII of 1939), no sum shall be recovered as a penalty under sub-section (1) unless the person on whom such notice has been served wilfully fails to pay the amount of the tax due within a period of 15 days from the date of the coming into force of the said Act or within the period mentioned in the notice, whichever period expires later. (3) Sums recoverable under this section shall be recovered in the manner provided in section 24 for the recovery of the Urban Immovable Property tax.]

24AA. [Collection of the Urban Immovable Property tax and recovery of the penalty to be made by the appropriate municipal authority. [This section was inserted by Bombay 1 of 1940, section 6, read with Bombay 23 of 1948, section 2.]

- The collection of the Urban Immovable Property tax under section 24 and the recovery of the penalty under section 21A on behalf of any municipality shall be made by the appropriate municipal authority appointed to collect the property tax on behalf of such municipality under the law under which such municipality is constituted.]

24B. [The Urban Immoveable Property tax to be a first charge on premises on which it is leviable. [This section was inserted by Bombay 17 of 1939, section 3.]

- Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise howsoever, all sums due on account of the Urban Immovable Property tax levied under section 22 or as a penalty imposed under section 24A for failure to pay such tax, in

respect of any building or land, shall, subject to the prior payment of the land revenue, if any due to the [State] Government thereon, be a first charge upon the said building or land and upon the moveable property, if any, found within or upon such building or land and belonging to the person liable for such tax or penalty.]

25. Municipality entitled to rebate for cost of collection.

- A Municipality required to [* * *] [These words 'levy and' were deleted by Bombay 1 of 1940, section 5, read with Bombay 23 of 1948, section 2.] collect the Urban Immovable Property tax under this Part shall be entitled for its cost of collection to such rebate as may be prescribed.

26. Primary responsibility for the Urban Immovable Property tax.

(1)The Urban Immovable Property tax shall be leviable primarily on the actual occupier of the buildings or lands, or holds them on a building or other lease granted by or on behalf of Government, or on a building or other lease from any person or local authority.(2)In other cases the Urban Immovable Property tax shall be primarily leviable as follows:-(a)if the property is let, upon the lessor;(b)if the property is sublet, upon the superior lessor;(c)if the property is unlet, upon the person in whom the right to let vests.(3)On failure to recover any sum due on account of the Urban Immovable Property tax from the person primarily liable, there may be recovered from the occupier of any part of the buildings or lands in respect of which the tax is due such portion of the sum due as bears to the whole amount due the same ratio which the rent annually payable by such occupier bears to the aggregate amount of the annual letting value thereof.(4)An occupier who makes any payment for which he is not primarily liable under this section shall be entitled to be reimbursed by the person primarily liable for the payment and may deduct the amount so paid from the amount of any rent from time to time becoming due from him to such person.

26A. [Apportionment of responsibility for Urban Immoveable Property tax when premises are let and rateable value exceeds the amount of rent. [This section was inserted by Bombay 17 of 1939, section 3.]

(1)If any premises assessed to Urban Immovable Property tax are let and their rateable value exceeds the amount of rent payable in respect thereof to the person from whom, under the provisions of sub-sections (1) to (4) of section 26, the said tax is leviable, the said persons shall be entitled to receive from his tenant the difference between the amount of the Urban Immovable Property tax levied from him, and the amount which would be leviable from him if the said tax were calculated on the amount of rent payable to him.(2)If the premises are sub-let and their rateable value exceeds the amount of rent payable in respect thereof to the tenant by his sub-tenant, or the amount of rent payable in respect thereof to a sub-tenant by the person holding under him, the said tenant shall be entitled to receive from his sub-tenant or the said sub-tenant shall be entitled to receive from the person holding under him, as the case may be, the difference between any sum recovered under sub-section (1) from such tenant or sub-tenant and the amount of Urban Immovable Property tax which would be leviable in respect of the said premises if the rateable value

thereof were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent which he pays.(3)Any person entitled to receive any sum under sub-sections (1) and (2) shall have, for the recovery thereof, the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to receive the same.]

27. Remission and Refund.

- [(1) When any building or land assessed to Urban Immovable Property tax is situated in [Greater Bombay] [[Sub-sections (1), (IA) and (IB) were substituted for the original sub-section (1) by Bombay 4 of 1941, section 6 (1) read with Bombay 23 of 1948, section 3. Sub-sections (2) and (3) of Bombay 4 of 1941 read as follows:-(2)The amendments made by this section in section 27 of the said Act shall be deemed to have been made and to have taken effect from the 1st day of April, 1939.(3)Notwithstanding anything contained in section 27 of the said Act as amended by this section, no claim for remission or refund of any portion in the Urban Immoveable Property Tax, levied in respect of any building or land for any period prior to the date of the coming into force of this Act, shall be admitted, if remission or a refund of a portion of such tax is levied for such period has been granted before such date.]]-(a)if a drawback of the property tax is sanctioned in respect of such building or land under section 158 of the [Bombay Municipal Corporation Act] [These words were substituted for the words and figures 'City of Bombay Municipal Act, 1888' by Bombay 17 of 1945, section 9, read with Bombay 8 of 1950.] on or after 1st October 1939 (Bombay III of 1888), or(b)if a refund of the property tax is sanctioned in respect of such building or land or any portion thereof under section 175 of the [Bombay Municipal Corporation Act] [These words were substituted for the words and figures 'City of Bombay Municipal Act, 1888' by Bombay 17 of 1945, section 9, read with Bombay 8 of 1950.] on or after 1st October 1939 (Bombay III of 1888), or(c)if such building or any portion thereof is demolished or removed, otherwise than by order of the [Municipal Commissioner for Greater Bombay] [These words were substituted for the words 'Municipal Commissioner for the City of Bombay' by Bombay 17 of 1945, section 9, read with Bombay 8 of 1950.] on or after 1st April 1939 (Bombay III of 1888) and notice in respect of such demolition or removal has been given to the Commissioner under section 153 of the [Bombay Municipal Corporation Act] [These words were substituted for the words and figures 'City of Bombay Municipal Act, 1888' by Bombay 17 of 1945, section 9, read with Bombay 8 of 1950.], the Municipal [Corporation of Greater Bombay] [These words were substituted for the words 'Corporation of the City of Bombay' by Bombay 17 of 1945, section 9, read with Bombay 8 of 1950.] shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.(1AA)[When any building or land assessed to Urban Immovable Property tax is situated in the City of Ahmedabad or [***] [Sub-section (1AA) was inserted by Bombay 37 of 1953, section 10(1).]-(a)if a drawback of the property tax is sanctioned in respect of such building or land;(b)if a refund of the property tax is sanctioned in respect of such building or land or any portion thereof;(c)if such building or any portion thereof is demolished or removed, otherwise than by order of the Municipal Commissioner and notice in respect of such demolition or removal has been given to the Municipal Commissioner,under the provisions of the Bombay Provincial Municipal Corporations Act, 1949 (Bombay LIX of 1949), the Municipal Corporation [***] [The word 'concerned' omitted by A.O., 1960.] shall remit or refund such portion of the Urban Immovable Property Tax, in such manner and subject to such conditions as may be

prescribed.](1A)[When any building or land assessed to Urban Immovable Property tax is situated in any Municipal area other than [Greater Bombay] [Sub-section (IA) was inserted by Bombay 37 of 1953, section 10(1).], [City of Ahmedabad [*] **[These words were inserted by Bombay 17 of 1945, section 10(2)]** if a remission or refund of the property tax is granted in respect of such building or land under sub-section (2) of section 69 of the Bombay District Municipal Act, 1901 (Bombay III of 1901), [*] [The words 'or sub-section (2) of section 86 of the Bombay Municipal Boroughs Act, 1925 (Bombay XVIII of 1925), as the case may be' omitted by A.O., 1960.], the Municipality [***] [The word 'concerned' omitted by A.O., 1960.] shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may prescribed.](1B)When any building or land assessed to Urban Immovable Property-tax is situated in the Cantonment of Ahmedabad, [*] **[The words 'Poona or Kirkee' omitted by A.O., 1960.]** if a remission or refund of the property tax is granted in respect of such building or land under sections 75, 76 or 77 of the Cantonments Act, 1924 (II of 1924), the Collector of Ahmedabad [*] [The words 'or Poona, as the case may be' omitted by A.O., 1960.] shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.](2)The burden of proving facts entitling any person to claim relief under this section shall be upon him.

28. Default of municipality.

(1)If any municipality makes default in the [* * *] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] collection or payment to the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] Government of any sum due in respect of the Urban Immovable Property tax, the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] Government may, after holding such inquiry as it thinks fit, fix a period for the [* * *] [Omitted by A.O., 1960.] collection or payment of such sum.(2)If the [* * *] [Omitted by A.O., 1960.] collection or payment of such amount is not made within the period so fixed, the [State] [The word 'levy' was deleted by Bombay 1 of 1940, section 8, read with Bombay 23 of 1948, section 2.] Government may, [notwithstanding any law relating to the funds vesting in such municipality or any other law for the time being in force,] [These words were inserted by Bombay 17 of 1939, section 4. This provision shall be deemed to have come into force on 31st March, 1939.] direct any bank in which any moneys of the municipality are deposited or the person in charge of the Government treasury or of any other place of security in which the moneys of the municipality are deposited to pay such sum from such moneys as may be standing to the credit of the municipality in such bank or as may be in the hands of such person or as may from time to time be received from or on behalf of the municipality by way of deposit by such bank or person; shall be bound to obey such order.(3)Every payment made pursuant to an order under sub-section (2) shall be a sufficient discharge to such bank or person from all liability to the municipality in respect of any sum so paid by it or him out of the moneys of the municipalities so deposited with such bank or person.

**28A. [Application of Part VI to certain areas subject to certain modifications.
[This section was inserted by Bombay 4 of 1941, section 7, read with Bombay 23 of 1948, section 3.]**

(1)The provisions of this Part shall continue to extend to any area specified in clause (iv) of section 20 notwithstanding such area ceasing to be a notified area, and being declared to be a municipal district under section 4 of the Bombay District Municipal Act, 1901 (Bombay III of 1901), or a village under section 4 of the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933).(2)If such area is declared to be a municipal district, the provisions of this Part shall, after such declaration, apply to such area in such manner as they apply to any [municipal district constituted under the Bombay District Municipal Act, 1901 (Bombay III of 1901)](3)If such area is declared to be a village under section 4 of the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933) the provisions of this Part shall after such declaration apply to such area subject to the following modifications:-(i)in section 21-(1)after sub-clause (b) in clause (1), the following new sub-clause shall be inserted, namely:-(bb) in villages the annual letting value determined in the manner prescribed;"(2)in clause (2)-(a)after the word "have" where it occurs for the first time the words " in the municipal areas and in the [Cantonment of Ahmedabad] [Substituted for the words 'areas of the Cantonments of Ahmedabad, Poona and Kirkee' by A.O., 1960.] shall be inserted, namely:-"and in villages the same meanings as the words houses and land have in the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933)."(3)after clause (5), the following new clause shall be inserted, namely:-(5A) `Panchayat' means a panchayat established under the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933)"; and(4)after clause (8) the following new clause shall be inserted, namely:-(9) Village' means a village as defined in clause (16) of section 3 of the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933)" ;(ii)in section 22 in the second proviso after the words "Provided further that" the words "in the municipal areas and in the [areas of the Cantonments of Ahmedabad, Poona and Kirkee] [These words were substituted for the words 'area of the Cantonment of Ahmedabad' by Bombay 9 of 1946, section 8(i), read with Bombay 23 of 1948, section 8.]" shall be inserted;(iii)in section 23 in clause (c) after the words "local board" the words "or a Panchayat" shall be inserted;(iv)in section 24-in sub-section (1) after clause (b) the following new clause shall be inserted, namely:-(c) in the areas within the limits of a village by the Collector or by such officer as he may authorise in this behalf"; andin sub-section (2) in clause (b) after the word "[Kirkee] [This word was inserted for the word 'Ahmedabad' by Bombay 9 of 1949, section 8(ii), read with Bombay 23 of 1948, section 8.]" the words "and in any area within the limits of a village" shall be inserted;(v)in section 24A in sub-section (1) for the words "Collector of Ahmedabad [or Poona] [This word was substituted for the word 'Ahmedabad' by Bombay 9 of 1949, section 8(ii), read with Bombay 23 of 1948, section 8.]" the words "Collector concerned" shall be substituted;(vi)in section 27 after sub-section (IB) the following new sub-section shall be inserted namely:-(1C) When any building or land assessed to Urban Immovable Property tax is situated in any village, if a remission or refund of the tax, levied on the owner or occupier of such building or land under the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933), is granted under the said Act or the rules made thereunder the Collector concerned shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed"; and(vii)in section 29 in sub-section (2), after the words "following matters" the following new clause shall be inserted, namely:-(aa) the manner in which the annual letting value of buildings and lands

in villages shall be determined:"(4)If any portion of the Urban Immovable Property tax due in respect of any building or land situate within any such notified area for any period prior to its ceasing to be a notified area has remained in arrears on the date on which such area ceased to be a notified area, such portion shall, notwithstanding anything contained in this Part or any law for the time being in force, be collected by the same authority by which and in the same manner in which such tax due in respect of the said building or land after such date may be collected.]

29. Rules.

(1)The [State] [This words was substituted for the words 'Ahmedabad' by Bombay 9 of 1946, section 8(ii), read with Bombay 23 of 1948, section 8.] Government may make rules for carrying out the purposes of this Part.(2)Without prejudice to the generality of the foregoing provision such rules shall provide for the following matters:-(a)the manner in which the Urban Immovable Property tax shall be [* * *] [The words 'levied and' were deleted by Bombay I of 1940, section 9, read with Bombay 23 of 1948, section 2.] collected in any municipal area in which no property tax is levied;(b)the amount of rebate to which a municipality or other authority would be entitled under section 25 for the cost of collection of the Urban Immovable Property tax;(c)the time at and the manner in which the amount of the Urban Immovable Property tax collected shall be paid to the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] Government;(d)the portion of the Urban Immovable Property tax which shall be refunded or remitted, and the manner in which, and the conditions subject to which, such remission or refund shall be granted;(e)such other matters which in the opinion of the [State] [The word 'State' was substituted for the word 'Provincial' by the Adaptation of Laws and Order, 1950.] Government are required to be prescribed by rules.(3)The rules made under this section shall be subject to the conditions of previous publication.

Part VII – Newspaper Advertisements Tax

[Repealed by Act XXVIII of 1951, section 3][Part VIII] [This Part which was renumbered as VIII by Bombay 2 of 1949, was added by Bombay 23 of 1948, section 14.] Other Taxes

41. [Amendment of Bombay I of 1923] [This section was renumbered by Bombay 2 of 1949, section 9].

- In the Bombay Entertainments Duty Act, 1923 (Bombay I of 1923), for sub-section (1) of section 3, the following shall be substituted, namely:-"(1) There shall from the 1st day of April 1948 be levied and paid to the Government of Bombay on all payments for admission to any entertainment a duty (hereinafter referred to as `entertainments duty) at the following rate, namely:-Where the payment, excluding the amount of duty, is made for admission to a race course licensed under the Bombay Race Course Licensing Act, 1912 (Bombay III of 1912), 37½ per cent of such payment, and in any other case,Where the payment, excluding the amount of the duty-

(i) does not exceed four annas

one anna.

(ii) exceeds four annas but does not exceed eight annas	two and half annas.
(iii) exceeds eight annas but does not exceed one rupee.	five annas.
(iv) exceeds one rupee but does not exceed two rupees.	ten annas.
(v) exceeds two rupees but does not exceed four rupees.	one rupee and four annas.
(vi) exceeds four rupees but does not exceed five rupees.	two rupees.
(vii) exceeds five rupees but does not exceed ten rupees.	two rupees and eight annas.
(viii) exceeds ten rupees, for every five rupees or part thereof in excess of the first ten rupees, in addition to the payment on the first ten rupees.	two rupees and eight annas."

42. [Amendment of Bombay VI of 1925] [This section was renumbered by Bombay 2 of 1949, section 9].

- In the Bombay Betting Tax, Act, 1925 (Bombay VI of 1925),-(a)in section 5, for the figures and words "10 per cent." The figures and words "12½ per cent" shall be substituted;(b)in section 8 for the figures and words "10 per cent." the figures and words " 12½ per cent." shall be substituted.]