

Explanation.—A vehicle, boat, or animal kept outside the limits of the City but regularly used within such limits shall be deemed to be kept for use in the City.

(2) The Corporation shall from year to year, in accordance with section 99, determine the rates at which the tax shall be levied.

Exemptions from the tax.

143. (1) The said tax shall not be leviable in respect of—

(a) vehicles, boats and animals belonging to the Corporation other than vehicles or animals used exclusively for the purposes of the Transport Undertaking;

(b) vehicles, boats and animals vesting in the ¹[Government] and used solely for public purposes and not used or intended to be used for purposes of profit, including vehicles, boats and animals belonging to the Defence Forces;

(c) vehicles and boats intended exclusively for the conveyance free of charge of the injured, sick or dead;

(d) children's perambulators and tricycles;

(e) vehicles belonging to municipal officers or servants who are required by the terms of their appointment to maintain a conveyance for the discharge of their duties:

Provided that the exemption granted by this clause will not be available in respect of more than one vehicle for each officer or in respect of a vehicle which does not belong to the class of conveyance which the officer is required to maintain;

(f) vehicles or boats kept by *bona fide* dealers in vehicles or boats for sale merely, and not used;

²[(g) vehicles used exclusively for the conveyance of disabled person:]

Provided that a tax at such rate as the Corporation shall with the approval of the ³[State] Government fix in this behalf shall be levied half yearly in advance from every dealer in motor vehicles for every seven motor vehicles in respect of which a Trade Certificate is issued to him under rules made under the Motor Vehicles Act, 1939.

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(2) If any question arises under clause (b) of sub-section (1) whether any vehicle, boat or animal vesting in the ¹[Government] is or is not used or intended to be used for purposes of profit, such question shall be determined by the ²[State] Government whose decision shall be final.

Livery stable keepers and others may be compounded with.

144. The Commissioner may, with the approval of the Standing Committee, compound with any livery stable keeper or other person keeping vehicles or horses or bullocks for hire, or with any dealer having stables in which horses are kept for sale on commission or otherwise, for the payment of a lump sum for any period not exceeding one year at a time, in lieu of the taxes leviable under section 142 which sum livery stable keeper or other person or dealer would otherwise be liable to pay.

Power to inspect stables and summon persons liable to the tax.

145. (1) The Commissioner may make an inspection of any stable, garage or coach house or any place wherein he may have reason to believe that there is any vehicle, boat or animal liable to a tax under this Act.

(2) The Commissioner may by written summons, require the attendance before him of any person whom he has reason to believe to be liable to the payment of a tax in respect of a vehicle, boat or animal, or of any servant of any such person, and may, examine such person or servant as to the number and description of vehicles, boats and animals owned by or in the possession or under the control of such person; and every person so summoned shall be bound to attend before the Commissioner and to give true information to the best of his knowledge or belief, as to the said matters.

1. This word was substituted for the word "Crown" by the Adaptation of Laws Order, 1950.

2. Clause (g) was added by Guj. 28 of 1981, s.2.

3. This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.