

Provided that nothing in sub-section (4) shall affect the power of the Corporation to levy a tax as from a date later than the first day of April if the sanction of the <sup>1</sup>[State] Government is not given by the first day of March immediately preceding and if the <sup>1</sup>[State] Government in the order of sanction specifies a date later than the first day of April for the commencement of the levy of the tax.

(5) The provision of this section shall apply, as far as may be, to any alteration which the Corporation may from time to time decide to make in the rates fixed for any tax, or in the class or classes of persons, articles, or properties liable thereto or in the exemption therefrom, if any, to be granted.

#### *Supplementary Taxation.*

Any tax imposable under this Act may be increased or newly imposed by way of imposing supplementary taxations.

**150.** Whenever the Corporation determines under section 104 to have recourse to supplementary taxation in any official year, it shall do so by increasing, for the unexpired portion of the said year, the rates at which any tax imposable under this Act is being levied, subject to the limit and conditions for such tax prescribed in this Act or in the orders or sanction of the <sup>1</sup>[State] Government or by levying, with due sanction, a tax imposable under this Act but not being levied at time being.

#### *Refunds*

Refunds of taxes how obtainable.

**151.** Refunds of a municipal tax shall be claimable in the manner and subject to the conditions prescribed by rules.

#### *Writing off of taxes.*

Writing off of irrecoverable taxes.

**152.** The Commissioner may, with the approval of the Standing Committee, from time to time write off any sum due on account of any tax or of the costs of recovering any tax, which shall, in his opinion, be irrecoverable.

Assessment, levy, etc. of property taxes in the city of Ahmedabad for past years in respect of certain properties.

<sup>2</sup>[**152A.(1)** In the City of Ahmedabad if in respect of premises included in the assessment book relating to Special Property Section, the levy, assessment, collection or recovery of any of the property taxes for any official year preceding the official year commencing on the 1st April, 1968 is affected by a decree or order of a court on the ground that the determination of the rateable value of the premises on the basis of rental value per foot of the floor area was not according to law or that sub-rules (2) and (3) of rule 7 of the rules contained in Chapter VIII of Schedule A to this Act were invalid, then it shall be lawful for the Municipal Corporation of the City of Ahmedabad to assess or reassess in respect of such premises any such property tax for any such official year at the rates applicable for that year in accordance with the provisions of this Act and the rules as amended by the <sup>3</sup>[Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1968 and the Bombay Provincial Municipal Corporations (Gujarat Amendment and Validating Provisions) Act, 1970, as if the said Acts] had been in force during the year for which any such tax is to be assessed or reassessed; and accordingly the rateable value of lands and buildings in such premises may be fixed and any such tax when assessed or reassessed may be levied, collected and recovered by the said Corporation and provisions of this Act, the rules shall so far as may be apply to such levy, collection and recovery and the fixation of rateable value and the assessment or reassessment, levy, collection and recovery of and such tax under this section shall be valid and shall not be called in question on the ground that the same were in any way inconsistent with the provisions of this Act and the rules as in force prior to the <sup>4</sup>[commencement of the aforesaid Acts:]

Guj. 8 of 1968.

Guj. 5 of 1970.

Provided that if in respect of any such premises the amount of tax assessed or reassessed for any year in accordance with the provisions of this section exceeds the amount of tax which but for the decree or order of the court as aforesaid could have been assessed for that year in respect of the premises, then the amount of tax to be levied for that year in respect of the premises in accordance with the provisions of this section shall be an amount arrived at after deducting from the amount of tax so assessed or reassessed such amount as may be equal to the amount as so in excess.

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

2. Section 152A was inserted by Guj. 8 of 1968, s. 7.

3. These words, brackets and figures were substituted for the words, brackets and figures "Bombay Provincial Municipal Corporation (Gujarat Amendment) Act, 1968, as if the said Act" by Guj. 5 of 1970, s. 9 (1) (i).

4. These words were substituted for the words "commencement of the said Act", *ibid.*, s. 9 (1) (ii).