

(a) it is brought within fifteen days after the accrual of the cause of complaint;

(b) in the case of an appeal against a rateable value a complaint has previously been made to the Commissioner as provided under this Act and such complaint has been disposed of;

(c) in the case of an appeal against any tax in respect of which provision exists under this Act for a complaint to be made to the Commissioner against the demand, such complaint has previously been made disposed of;

(d) in the case of an appeal against any amendment made in the assessment book for property taxes during the official year, a complaint has been made by the person aggrieved within fifteen days after he first received notice of such amendment and his complaint has been disposed of;

(e) in the case of an appeal against a tax, or in the case an appeal made against a<sup>1</sup>[rateable value, the amount of the disputed tax claimed from the appellant, or the amount of the tax chargeable on the basis of the disputed rateable value, up to the date of filing the appeal, has been deposited by the appellant with the Commissioner]:

<sup>2</sup>[<sup>3</sup> Provided that where in any particular case the judge is of the opinion that the deposit of the amount by the appellant will cause undue hardship to him, the judge may in his discretion, either unconditionally or subject to such conditions as he may think fit to impose, dispense with a part of the amount deposited so however that the part of the amount so dispensed with shall not exceed twenty five percent of the amount deposited or required to be deposited.] ]

Cause of complaint  
when to be deemed  
to have accrued.

**407.** For the purpose of section 406, cause of complaint shall be deemed to have accrued as follows, namely :—

(a) in the case of an appeal against a rateable value, on the day when the complaint made to the Commissioner against such value is disposed of ;

(b) in the case of an appeal against any tax referred to in a clause (c) of sub-section (2) of the said section on the day when the complaint against the tax is disposed of by the Commissioner ;

(c) in the case of an appeal against any amendment made in the assessment book for property taxes during the official year, on the day when the complaint made to the Commissioner by the person aggrieved against such amendment is disposed of ;

(d) in the case of an appeal against a tax not covered by clause (b) above on the day when payment thereof is demanded or when a bill therefore is served.

Arbitration.

<sup>4</sup>[**408.** (1) Where any person aggrieved by an order fixing or charging any rateable value or tax under this Act desires that any matter in difference between him and the other parties interested in such order should be referred to arbitration, then, if all such parties agree to do so, they may, at any time within fifteen days after the accrual of the cause of complaint, apply to the Judge for an order of reference on such matter and on such application being made, the provisions of the Arbitration Act, 1940 relating to arbitration in suits shall, so far as they can be made applicable apply to such application and the proceedings to follow thereon, as if the said Judge were a Court within the meaning of that Act and the application were an application made in a suit.

(2) An application for an order of reference to arbitration as aforesaid may also be made during the pendency of any appeal under section 406, at any time before a decision is given in such appeal and thereupon the provisions of sub-section (1) shall apply as if such application were an application under sub-section (1). ]

1. This portion was substituted for the portion beginning with the words "rateable value after a bill" and ending with the words "with the Commissioner" by Guj. 1 of 1979, s. 21 (a).
2. This proviso was added by Guj. 5 of 1970, s. 10 (2).
3. This proviso was substituted by Guj. 1 of 1979, s. 21 (b).
4. Section 408 was substituted by Guj. 1 of 1979, s. 22.