

¹[(2) The Coporation may make rules either prospectively or retrospectively for the purposes of levy of ²[property taxes under section 141AA]:

Provided that while making any rules under this sub-section, no provision for breach thereof under section 468, shall be made retrospectively]:

³[Provided further that] if any rule regulating the punishment of an offence is altered or amended, the punishment awarded under such altered or amended rule shall not exceed the maximum provided in section 468.

455. (1) The power to make, add to, alter or rescind any rule under section 454, shall be subject to the sanction of the ⁴[State] Government and to the condition of the rules being made after previous publication. Power to make rules subject to sanction of ⁴[State] Government.

(2) All rules made under section 454 shall be finally published in the *Official Gazette* and shall thereupon have effect as if enacted in this Act.

(3) In addition to the publication required under sub-sections (1) and (2), the Corporation may determine in each case what further publication, if any, is required for rules made or proposed to be made.

456. ⁵[(1) The State Government may, by notification in the *Official Gazette* make, rules to provide for matters expressly required or allowed by the Act to prescribe by rules or for such other matters for carrying out the purposes of this Act. Power of ⁴[State] Government to make rules.

(2) All the rules made under sub-section (1) shall be subject to condition of previous publication:

Provided that the State Government may, for sufficient reasons, dispense with the requirement of previous publication.

(3) All the rules made under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission or to such modification as the Legislature may make during the session in which they are so laid, or the Session immediately following.

(4) Any recission or modifications so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

(5) Any rules made by the Corporation which are inconsistent with the rules made by the State Government shall be null and void to the extent of inconsistency.]

⁶[(6)] The ⁴[State] Government may at any time required the Corporation to make rules under section 454 in respect of any purpose or matter specified in section 457.

⁶[(7)] If the Corporation fails to comply with such requisition within such reasonable time as may be fixed by the ⁴[State] Government, the ⁴[State] Government may, after previous publication make such rules and the rules so made shall, on final publication in the *official Gazette* have effect as if enacted in this Act.

457. In particular, and without prejudice to the generality of the powers conferred by section 454, rules made thereunder may provide for or regulate all or any of the following purposes and matters, namely: Matters in respect of which rules May be made.

(1) *Ward elections*—(a) The amount of the rateable value of business premises for the purposes of the business premises qualification under section 8.

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1. Sub-section (2) was added by Guj. 3 of 1999, s. 6(a).
 2. These words, figures and letters were substituted for the words, figures and letters “property tax under section 141 B” by Guj. 2 of 2009, s. 9.
 3. These words were substituted for the words “Provided that”, by Guj. 3 of 1999, s. 6(b).
 4. This word was substituted for the word “Provincial” by Adaptation of Laws Order, 1950.
 5. Sub-sections (1) to (5) were inserted by Guj. 16 of 1993, s. 20.
 6. Sub-sections (1) and (2) were re-numbered as sub-sections (6) and (7), *ibid.*, s. 20.