

¹[Provided that where the building so erected on the land is of a temporary nature or is unauthorised the property taxes upon the land and building shall be primarily leviable from the person in whom the right to let the land vests.]

Apportionment of responsibility for property tax when the premises assessed are let or sub-let.

²[139A. (1) If any building or land or premises assessed to any property tax are let, and their rateable value exceeds the amount of rent payable in respect thereof the person from whom, under the provision of section 139, the said tax is leviable, the said person shall be entitled to receive from his tenant the difference between the amount of the 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 building or land or 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 this section from such tenant or sub-tenant and the amount of property tax which would be leviable in respect of the said building or land or 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) The provision of this section shall apply only in relation to the property tax levied for any period prior to 1st April, 1970 referred to in sub-clause (i) of clause (1A) of section 2.]

When occupiers may be held liable for payment of property taxes.

140. (1) If the sum due on account of any property tax remains unpaid after a bill for the same has been duly served under the rules upon the person primarily liable for the payment thereof and the said person be not the occupier for the time being of the premises in respect of which the tax is due, the Commissioner may serve a bill for the amount upon the occupier of the said premises, or, if there are two or more occupiers thereof, may serve a bill upon each of them for such portion of the sum due as bears to the whole amount due the same ratio which the rent paid by such occupier bears to the aggregate amount of rent paid by them both or all in respect of the said premises.

(2) If the occupier or any of the occupiers fails within thirty days from the service of any such bill to pay the amount therein claimed, the said amount may be recovered from him in accordance with the rules.

(3) No arrear of a property-tax shall be recovered from any occupier under this section which has remained due for more than one year, or which is due on account of any period for which the occupier was not in occupation of the premises on which the tax is assessed.

(4) If any sum is paid by, or recovered from, an occupier under this section, he shall be entitled to credit therefor in account with the person primarily liable for the payment of the same.

Property taxes to be a first charge on premises on which they are assessed.

141. (1) Property-taxes due under this Act in respect of any building or land shall, subject to the prior payment of the land revenue, if any, due to the ³[State] Government thereupon, be a first charge, in the case of any building or land held immediately from the ⁴[Government], upon the interest in such building or land of the person liable for such taxes and upon the movable property, if any, found within or upon such building or land and belonging to such person; and, in the case of any other building or land, upon the said building or land and upon the movable property, if any, found within or upon such building or land and belonging to the person liable for such taxes.

Explanation.— The term “property taxes” in this section shall be deemed to include charges payable under section 134 for water supplied to any premises and the costs of recovery of property-taxes as specified in the rules.

1. This proviso was added by Guj. 19 of 1964, s. 6.

2. New section 139A was and was deemed always to have been inserted by Guj. 5 of 1970, s. 8.

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

4. This word was substituted for the word “Crown”, *ibid*.