1949 :	Bom. LIX ] Gujarat Provincial Municipal Corporations Act, 1949	xi
Sectio	NS.	Page No.
Tax on Vehicles, Boats and Animals.		
142.	Tax on vehicles, boats and animals.	77
143.	Exemptions from the tax.	78
144.	Livery-stable keepers and others may be compounded with.	78
145.	Power to inspect stables and summon persons liable to the tax.	78
	Tax on Mobile Towers	
145A.	Tax on Mobile Towers.	79
	Exemptions from Theatre Tax.	
148.	Exemptions from theatre tax.	79
	Other Taxes.	
149.	Procedure to be followed in levying other taxes.	79
	Supplementary Taxation.	
150.	Any tax imposable under this Act may be increased or newly imposed by way of imposing supplementary taxation.	80
	Refunds.	
151.	Refunds of taxes how obtainable.	80
Writing off of taxes.		
152.	Writing off of irrecoverable taxes.	80
152A.	Assessment, levy, etc. of property taxes in the City of Ahmedabad for past years in respect of certain properties.	80
	CHAPTER XII.	
DRAINS AND DRAINAGE.		
Municipal Drains.		
153.	Drains to be constructed and kept in repair by the Commissioner.	81
154.	Adoption by Corporation of drains and drainage or sewage disposal works.	81
155.	Powers for making drains.	82
156.	Alteration and discontinuance of drain.	82
157.	Cleansing drains.	83
	Drains of Private Streets and Drainage of Premises.	

83

83

83

158.

159.

160.

Power to connect drain of private street with municipal drain.

form part of general system.

Right of owners and occupiers of buildings and lands to drain in to municipal drains.

Powers of Commissioner to require drain or proposed drain to be so constructed as to