

(2) Notwithstanding anything in sub-rule (1), the Commissioner may, with the previous approval of the Corporation, by public notice declare that the tax payable in respect of such class of vehicles other than motor vehicles or in respect of such animals as are specified in the notice shall be payable yearly in advance on each first day of April and, in the event of such notice being given, if a vehicle or animal affected by such notice becomes liable to the tax during the course of the year, the tax shall be leviable thereon from the earliest day in such year, and the amount of tax leviable for such year shall be, if such earliest day occurs-

- (a) in the first quarter of such year, the whole tax for such year ;
- (b) in the second quarter of such year, two-thirds of the tax for such year;
- (c) in the third quarter of such year, one-half of the tax for such year ;
- (d) in the last quarter of such year, one-third of the tax for such year :

Provided that no tax shall be levied for such year if such earliest day occurs within the last twenty days of such year.

Display of tokens, badges or disc on vehicles liable to vehicles, boats and animals.

**32. (1)** Every person who pays the tax on vehicles, boats and animals in respect of any vehicle shall be given a token or badge or disc indicating clearly the period for which the tax has been paid and bearing a distinctive number and shall at all times display such token, badge or disc prominently on such vehicle.

(2) Any vehicle found in the City on which no such token, badge or disc is displayed may, if there is reason to believe that such vehicle is liable to the tax on vehicles, boats and animals and if the owner of such vehicle is not known or cannot be traced, be seized by any municipal officer authorised in this behalf by the Commissioner and detained.

(3) If any person, within one month of the seizure of a vehicle under sub-rule (2) establishes his claim thereto to the satisfaction of the Commissioner, the Commissioner shall order such vehicle to be delivered to such person upon payment by such person of the amount of tax, if any, due and of such amount as the Commissioner may fix as the costs of seizure and detention.

(4) If within the said period of one month the vehicle is not claimed by any person or if no claim made under sub-rule (3) is established to the satisfaction of the Commissioner, the vehicle may be sold by public auction and the proceeds of such sale, after deducting the tax, if any, due and all costs incurred on seizure, detention and sale, shall be delivered to any person who within six months of the sale establishes his claim there to or, if no such claim is received or established, shall be forfeited to the Corporation.

(5) For every token, badge or disc given under sub-rule (1) a fee shall be payable of such amount as the Commissioner may, with the previous approval of the standing Committee, prescribe for each kind of token, badge or disc.

<sup>1</sup>[\* \* \* \*]

Tolls payable on demand.

**34. (1)** Tolls shall be payable on demand.

(2) Every person authorized by the Commissioner to demand tolls shall tender to every person on whom the demand is made a bill showing the amount of the toll and the rate at which it is claimed.

Collection of <sup>3</sup>[\* \*] tolls how to be effected.

**35. <sup>2</sup>[Tolls]** may be collected under the orders of the Commissioner by municipal officers and servants appointed in this behalf or, if the Commissioner thinks fit, may with the approval of the Standing Committee, be framed by him for any period not exceeding one year at a time or be collected by or under the orders of any person whom the Commissioner, with the approval of the Standing Committee, appoints to be his agent for this purpose.

1. Rules 33 was deleted by Guj. 22 of 2007, s. 8 (1)(b).

2. These words were substituted for the words "Octroi and tolls", *ibid.*, s. 8 (1) (c) (i).

3. The Words "Octroi and" were deleted, *ibid.*, s. 8 (1) (c) (ii).