

Bom.LVII of
1947.

¹[(aa) in respect of any building or land or premises, the standard rent of which is not fixed under section 11 of the Bombay Rents, Hotel and Lodging House Rates Control Act, 1947, the annual rent received by the owner in respect of such building or land or premises shall, notwithstanding anything contained in any other law for the time being in force, be deemed to be the annual rent for which such building or land or premises might reasonably be expected to let from year to year with reference to its use;

(aaa) clause (aa) shall not apply to a case where the annual rent received by the owner in respect of such building or land or premises is in the opinion of the Commissioner less than the annual rent for which such building or land or premises might, notwithstanding anything contained in any other law for the time being in force, reasonably be expected to let from year to year with reference to its use;]

(b) in the case of any land of a class not ordinarily let the annual rent of which cannot in the opinion of the Commissioner be easily estimated, the annual rent shall be deemed to be six per cent. of the estimated market value of the land at the time of assessment;

(c) in the case of any building of a class not ordinarily let, or in the case of any industrial or other premises of a class not ordinarily let, or in the case of a class of such premises the building or buildings in which are not ordinarily let, if the annual rent thereof cannot in the opinion of the Commissioner be easily estimated, the annual rent shall be deemed to be six per cent. of the total of the estimated market value, at the time of the assessment, of the land on which such building or buildings stand or, as the case may be, of the land which is comprised in such premises, and the estimated cost, at the time of the assessment, of erecting the building or, as the case may be, the building or buildings comprised in such premises;]

(1) “Appendix” means an Appendix to this Act;

(2) “appointed day” means with reference to any local area the day on which such area is constituted the City of Ahmedabad, ² [* * *] or any other city, as the case may be, under section 3;

³[(2A) “approved co - operative bank ” means such co-operative bank registered or, deemed to be registered under the † Gujarat Co-operative Societies Act, 1925, as may Bom.VII of 1925. be approved by the State Government by general or special order;]

(3) “bakery or bake-house” means any place in which bread, biscuits or confectionery are baked, cooked or prepared in any manner what so ever for the purposes of sale or profit;

(4) “budget grant” means the total sum entered on the expenditure side of a budget estimate under a major head as prescribed by rules and adopted by the corporation and include any sum by which such budget grant may be increased or reduced by a transfer from or to other head in accordance with the provisions of this Act and rules.

(5) “building” includes a house, out-house, stable, shed, hut and other enclosure or structure whether of masonry, bricks, wood, mud, metal or any other material whatever, whether used as a human dwelling or otherwise, and also includes verandahs, fixed platforms, plinths, doorsteps, walls including compound walls and fencing and the like;

(6) “bye-law” means a bye-law made under section 458;

1. These clauses were inserted by Guj. 3 of 1984, s. 2.

2. The words “or the City of Poona” were omitted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

3. Clause (2A) was inserted by Bom. 19 of 1954, s. 2.

† See now the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962).