

(2) For reasonable cause, the Commissioner may from time to time adjourn the investigation.

(3) When the complaint is disposed of, the result thereof shall be noted in the book of complaints kept under rule 17 and any necessary amendment shall be made in accordance with such result in the assessment-book.

¹[19. Entries required by clause (e) of rule 9 shall be made on the disposal of the complaint, if any, and thereupon the entries so made in the assessment-book, subject to such alterations as may thereafter be made therein under rule 5 or 20, shall be conclusive evidence as to the amount of the respective property tax leviable on the respective building, land or premises in the official year to which the assessment-book relates.]

Entries in the assessment-book to be conclusive evidence.

20.(1) Subject to the provisions of sub-rule (2) the Commissioner may upon the representation of any person concerned or upon any other information at any time during the official year to which the assessment-book relates amend the same—

Assessment-book may be amended by the Commissioner during the official year.

(a) by inserting therein the name of any person whose name ought to be so inserted or any premises previously omitted;

(b) by striking out the name of any person not liable to the property tax;

(c) by increasing or reducing the amount of any rateable value and of the assessment based thereupon;

(d) by altering the assessment on any land or building ²[or premises] which has been erroneously valued or assessed through fraud, accident or mistake;

(e) by inserting or altering an entry in respect of any building erected, re-erected, altered, added to or reconstructed in whole or in part after the preparation of the assessment-book ;

(f) by making or cancelling any entry exempting any premises from liability to any property tax.

(2) Where any amendment is made under sub-rule (1) which has the effect of imposing on any person any liability for the payment of property taxes which would not be incurred but for such amendment or which has the effect of increasing the rateable value of any premises as stated in the assessment book, a special written notice as provided in sub-rule (2) of rule 15 shall be given by the Commissioner and, as far as may be, the procedure laid down in rules 16, 17 and 18 shall be followed.

(3) Every such amendment shall be deemed to have been made, for the purpose of determining the liability or exemption of the person concerned in accordance with the altered entry, from the earliest day in the current official year when the circumstances justifying the amendment existed.

21.(1) It shall not be necessary to prepare a new assessment-book every official year. Subject to the provisions of sub-rule (2), the Commissioner may adopt the entries in the last preceding year's book with such alterations as he thinks fit, as the entries for each new year:

New assessment-book need not be prepared every official year.

Provided that public notice shall be given in accordance with rules 13 and 15 every year and the provisions of the said rules and of rules 16 to 20, both inclusive, shall be applicable each year:

³ [Provided further that if the Commissioner adopts any entries in the last preceding year's book with or without any alteration, the Commissioner shall, in respect of such adopted entries, give effect to every final appellate decision under Part III of Chapter XXVI for all official years subsequent to the official year to which such entries have been made by adopting them as aforesaid.]

(2) A new assessment-book shall be prepared at least once in every four years.

1. Rule 19 was substituted by Guj. 8 of 1968, s. 12 (11).

2. These words were inserted, *ibid.*, s. 12 (12).

3. This proviso was added by Guj. 1 of 1979, s. 23 (1).