

(2) Every person who owns or has in his possession a vehicle, boat or animal liable to the payment of the tax on vehicles, boats and animals shall on or before the first day of April and the first day of October in each year or within fifteen days of the receipt of a special notice in this behalf from the Commissioner furnish the Commissioner with a written return, signed by such person and containing such information concerning the vehicle, boat or animal, if any, owned by or in the possession or under the control of such person as the Commissioner from time to time specifies by public notice.

(3) Every such owner or person as is referred to in sub-rule (1) and sub-rule (2) respectively, shall be bound to make a true return to the best of his knowledge or belief, whether or not he is liable to the payment of the tax.

25.(1) Every person who becomes the owner or obtains possession or control of any vehicle, boat or animal in respect of which the said tax is leviable shall give notice in writing to the Commissioner within fifteen days after he has become the owner or has obtained possession or control of such vehicle, boat or animal, of the fact that he has become the owner or has obtained possession or control of such vehicle, boat or animal, as the case may be.

Notice to be given to Commissioner by a person who becomes owner or possessed of a vehicle, boat or animal in respect of which liability arises, etc.

(2) Every person who ceases to own or have possession or control of any vehicle, boat or animal in respect of which the said tax is leviable shall give notice in writing to the Commissioner of the fact that he has ceased to own or have possession or control of such vehicle, boat or animal. Such person shall in addition to any other penalty to which he may be liable, continue to be liable for the payment of the said tax leviable from time to time in respect of such vehicle, boat or animal until he gives such notice:

Provided that nothing herein contained shall be held to diminish the liability to pay the said tax of the person who becomes the owner or obtains possession or control of such vehicle, boat or animal or affect the prior claim of the Commissioner on such vehicle, boat or animal for the recovery of any tax due in respect thereof.

Special provisions relating to ¹[*] Tolls.*

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27. The Commissioner shall cause a table of the tolls for the time being leviable, specifying the amounts and the terms on which the liability to pay the toll may be compounded by periodical payments, to be printed in such language or languages as the Corporation may from time to time specify in this behalf, and to be affixed in a conspicuous position at every place at which the said tolls are levied.

Table of tolls to be affixed in a conspicuous position

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Collection of taxes.

30. Each of the property-taxes shall be payable in advance in half-yearly instalments on each first day of April and each first day of October.

Property taxes payable half-year in advance.

31.(1) The tax on vehicles, boats and animals, including the tax payable under the proviso to clause (f) of sub-section (1) of section 143, shall be paid half-yearly in advance on each first day of April and each first day of October.

Tax on vehicles, boats and animals payable in advance.

If in any half-year a vehicle, boat or animal becomes liable to such tax, such tax shall be leviable thereon from the earliest day in the half-year on which such vehicle, boat or animal so becomes liable and the amount of tax leviable for such half-year shall be, if such earliest day occurs :-

(a) in the first two months of such half-year, the whole tax for such half year;

(b) in the third or fourth month of such half-year, two-thirds of the tax for such half-year;

(c) in the last two months of such half-year, one-third of the tax for such half-year, provided that no tax shall be leviable for such half-year if such earliest day occurs within the last twenty days of such half-year.

1. These words were deleted by Guj. 22 of 2007, s. 8(1) (a).

2. Rules 26, 28 and 29 were deleted, *ibid.*, s. 8 (1)(b).