

(b) in which, wherever situate, there is a privy, water-closet, cess-pool, urinal, bathing place or cooking place connected by a drain with a municipal drain:

Provided that the said tax shall not be levied in respect of any premises situated in any portion of the City specified in clause (a), in or upon which, in the opinion of the Commissioner, no such matter as aforesaid accumulates or is deposited.

(2) Premises in respect of which the Commissioner has directed that a separate water-closet, privy or urinal need not be provided shall be deemed to be liable to the levy of conservancy tax if, but for such direction, the tax would be leviable in respect thereof.

132. (1) ¹[The general tax shall be levied in respect of all buildings and lands in the City, the rateable value of which exceeds ²[six hundred rupee except]]

General tax on what premises to be levied.

(a) buildings and lands solely used for purposes connected with the disposal of the dead;

(b) buildings and lands or portions thereof solely occupied and used for public worship or for a public charitable purposes;

(c) buildings and lands vesting in the ³[Government] used solely for public purposes and not used or intended to be used for purposes of trade or profit or vesting in the Corporation, in respect of which the said tax, if levied, would under the provisions hereinafter contained be primarily leviable from the ³[Government] or the Corporation, respectively.

(2) The following buildings and lands or portions thereof shall not be deemed to be solely occupied and used for public worship or for a public charitable purpose within the meaning of clause (b) of sub-section (1), namely :—

(a) buildings or lands or portions thereof in which any trade or business is carried on ; and

(b) buildings or lands or portions thereof in respect of which rent is derived whether such rent is or is not applied solely to religious or charitable purposes.

(3) Where any portion of any building or land is exempt from the general tax by reason of its being solely occupied and used for public worship or for a public charitable purpose, such portion shall be deemed to be a separate property for the purpose of municipal taxation.

133. (1) The ⁴[State] Government shall pay to the Corporation ⁵[annually by the 31st day of March in every year] in lieu of the general tax from which buildings and lands vesting in the ⁶[State Government] are exempted by clause (c) of sub-section (1) of section 132, a sum ascertained in the manner provided in sub-sections (2) and (3).

Payments to be made to Corporation in lieu of general tax by ⁴[State] Government.

(2) The rateable value of the buildings and lands in the City vesting in the ³[Government] and beneficially occupied, in respect of which, but for the said exemption, general tax would be leviable from the ⁴[State] Government shall be fixed a person from time to time appointed in this behalf by the ⁴[State] Government with the concurrence of the Corporation. The said value shall be fixed by the said person, with a general regard to the provisions contained in this Act and the rules concerning the valuation of property assessable to property taxes, at such amount as he shall deem to be fair and reasonable. The decision of the

1. These words were substituted for the words "The general tax shall be levied in respect of all buildings and lands in the City except" by Guj. 1 of 1978, s. 3.

2. These words were substituted for the words "three hundred rupees" by Guj. 21 of 1989, s. 2.

3. This word was substituted for the word "Crown" by the Adaptation of Laws Order, 1950.

4. This word was substituted for the word "Provincial", *ibid*.

5. These words, figures and letters were substituted for the words, figures and letters "annually in two half yearly instalments payable by the 30th day of September and the 31st day of March in every year" by Guj. 8 1968, s. 5.

6. These words were substituted for the words "the Crown for the purposes of the Province" by the Adaptation of Laws Order, 1950.