

61. (1) No refund of the tax shall be claimable from the Commissioner under rule 60 unless notice in writing of the occurrence of the circumstances giving rise to such claim or of the commencement of circumstances which may give rise to such claim has been given to the Commissioner by the person who paid the tax or his agent.

Refund not claimable unless notice is given to Commissioner.

(2) If such notice is not received by the Commissioner within three days of the occurrence or commencement of the circumstances as aforesaid, the period previous to the date of the receipt of the notice shall be excluded in computing the period referred to in rule 60, for the purposes of granting any refund.

(3) It shall be in the discretion of the Commissioner to disallow any claim for refund of the tax, unless application claiming such refund is made to him in writing before the expiry of fifteen days after the end of the half year to which the claim relates and is accompanied by the bill served on the applicant under rule 39 for the amount of the tax from which the refund is claimed or, if no bill was served, the official receipt for such amount.

62. Subject to the standing orders, not less than ninety per cent, of the ²[toll] paid on any goods shall be refunded if such goods are exported beyond the limits of the City within six months of payment:

Refund of ¹[**] toll on export.

Provided that,

(a) an application for refund shall be made within one week of the date of exportation :

(b) the amount due for refund shall not be less than five rupees;

(c) in the case of goods which have broken bulk, prior intimation has been given to the officer specified in this behalf in the standing orders and the place or places of storage have been reported to him from time to time.

63. (1) The Commissioner shall refund the amount of the Theatre Tax paid in respect of a particular performance if he is satisfied, on the evidence placed before him and after such further inquiry, if any, as he may deem necessary.

Refund of Theatre Tax.

(a) that such performance did not actually take place and that the amount, if any, collected from intending spectators has been refunded in full; or

(b) that the whole of the net proceeds of such performance are devoted to a public charitable purpose and that the whole of the expenses of such performance do not exceed twenty one per cent of the gross receipts.

(2) It shall be in the discretion of the Commissioner to disallow any claim for refund of the tax unless application claiming such refund is made to him in writing within three days of the day on which the intended performance in respect of which the tax was paid was due to take place or within seven days of the date of the performance, as the case may be.

1. In the marginal note, the words "Octroi or" were deleted, by Guj. 22 of 2007, s. 8(1)(f)(ii).

2. This word was substituted for the word "Octroi", *ibid.*, s. 8(1)(f)(i).