

Assessment, etc., of tax in the event of failure to give notice under rule 5.

¹[**21A.** Whenever it is noticed by the Commissioner that a new building has been erected or a building has been rebuilt or enlarged or any building which was vacant has been reoccupied or the user of any building has been changed and that the person primarily liable for the property taxes on such building has failed to give notice as required by sub-rule (1) of rule 5, the Commissioner may, within a period of one year from the date on which the aforesaid relevant facts came to his notice, proceed to fix or refix the rateable value of such building and assess or reassess the property taxes on such building in accordance with the provisions of this Act and these rules with reference to the period commencing from the year during which the building was newly erected or the building was rebuilt or enlarged or was reoccupied or the change of user took place and accordingly the taxes so assessed may be levied, collected and recovered and the provisions of this Act and these rules shall so far as may be, apply to such levy, collection and recovery.

Circumstances in which assessment-book may be prepared, completed etc., after the expiry of year to which it relates.

21B. Nothing in the foregoing provisions of this Chapter shall affect the preparation and completion of the assessment-book or of any part thereof or of any entry therein after the expiry of the year to which it relates, if such preparation or completion was not possible before the expiry of the year on account of any order of a court or any other competent authority, and the levy, collection and recovery of any tax based on such assessment-book, part or as the case may be entry shall not be called in question merely on the ground that the assessment-book, part, or, as the case may be, entry was not prepared or completed during the year to which it related.]

Special provisions regarding Tax on Vehicles, Boats and Animals.

Person responsible for the Payment of the tax on vehicles, boats and animals.

22. (1) The tax on vehicles, boats and animals shall be leviable from the owner of or person having possession or control of any vehicle, boat or animal in respect of which the said tax is leviable :

Provided that in the case of an animal generally used or employed in drawing any vehicle the tax in respect of such animal shall be leviable from the owner of, or the person having possession or control of, such vehicle, whether or not such animal is owned by such owner or person.

(2) For the purposes of this rule, the person in whose name a motor vehicle is for the time being registered under the Motor Vehicles Act, 1939 shall, until the contrary is proved, be presumed to be the owner or person in possession or control of such motor vehicle.

Vehicle, boat and animal tax Book to be kept.

23. (1) The Commissioner shall keep a book, in which shall be entered from time to time-

(a) a list of the persons liable to pay any tax under rule 22;

(b) a specification of the vehicles, boats and animals in respect of which the said persons are, respectively, liable to the said tax;

(c) the amount of tax payable by each such person and the period for which it is payable;

(d) the particulars of every composition made under section 144.

(2) Any person whose name is entered in the said book, or the agent of any such person, shall be permitted, free of charge, to inspect and take extracts from any portion of the said book which relates to such person.

(3) Any person not entitled under sub-rule (2) to inspect and take extracts from any portion of the said book, free of charge, shall be permitted to do so on payment of such fee as shall from time to time be prescribed in this behalf by the Commissioner with the approval of the Standing Committee.

Returns from owners of premises and persons liable to the tax.

24. (1) The owner of any premises let to or occupied by more than one person owning or having possession or control of vehicles, boats and animals 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 furnish the Commissioner with, a written return signed by such owner of the name and address of each of the said persons, and of the animals, boats and vehicles owned by or in the possession or under the control of each of said persons kept upon such owner's premises.

1. Rules 21A and 21B were inserted by Guj. 8 of 1968, s. 12 (13).