

Provided that nothing in this section shall render any person liable to be convicted of an offence in respect of an act committed by him before the date of the coming into force of the said Act if such act was not an offence under this Act before the said date:

Bom. V of 1923. Provided further that the amount of cess on land revenue and water-rate levied, assessed and collected or purporting to have been levied, assessed and collected after the repeal of the Bombay Local Boards Act, 1923 and before the date of the coming into force of the Ordinance and validated under this section, and the amount of such cess recovered under this section after the commencement of the Ordinance shall be paid by the State Government to the Corporation, within the jurisdiction of which the lands, in respect of which the cess was collected or is recovered are situated, after deducting such portion thereof as the cost of collection as the State Government may determine.]

## CHAPTER XI.

### MUNICIPAL TAXATION.

127. (1) For the purposes of this Act, the Corporation shall impose the following taxes, Taxes to be imposed under this Act. namely :—

<sup>1</sup>[(a)Property taxes either under section 129 or <sup>2</sup>[under section 141 AA;]]

(b)a tax on vehicles, boats and animals:

<sup>3</sup>[Provided that in the case of a local area constituted to be a City under sub-section (2) of section 3, until the expiry of a period of two years from the appointed day or of such further period not exceeding two years as the State Government at the request of the Corporation for such City may, by notification in the *Official Gazette*, specify, the provisions of this section shall have effect as if there had been substituted for the words “the Corporation shall impose” the words “the Corporation may impose”.]

<sup>4</sup>[(c) a tax on mobile towers.]

<sup>5</sup>[(1A) Notwithstanding anything contained in the proviso to sub-section (1), in the case of the Municipal Corporation of the City of Rajkot, for a period of two years commencing on the 19th November, 1975, the provisions of sub-section (1) shall have effect, and shall be deemed to have had effect, as if with effect on and from the 19th November, 1975 there had been substituted for the words “the corporation shall impose” the words “the Corporation may impose” in the said sub-section (1).]

(2) In addition to the taxes specified in sub-section (1) the Corporation may for the purposes of this Act and subject to the provisions thereof impose any of the following taxes, namely:—

<sup>6</sup>[\* \* \* \* \*];

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1. Clause (a) was substituted by Guj. 3 of 1999, s. 4.
  2. These words, figures and latter were substituted for the words “property tax under section 141B” by Guj. 2 of 2007, s.2.
  3. This proviso was and was deemed always to have been added by Guj. 5 of 1967, s. 2.
  4. Clause (c) was inserted by Guj. 21 of 2011, s. 4.
  5. Sub-section (1A) was inserted by Guj. 1 of 1979, s. 13.
  6. Clause (9) was deleted by Guj. 22 of 2007, s. 3(i).