

36. Theatre Tax shall be payable at the chief municipal office or at such other place or places as the Commissioner may from time to time appoint in this behalf at least twelve hours in advance of the commencement of the performance in respect of which the tax is due by the person responsible for the management of such performance.

Theatre tax payable in advance.

37. The Commissioner may arrange with any person liable for the payment of Theatre Tax in respect of a series of performances intended to be given of any amusement or entertainment for the payment by such person in one amount for such series extending over not more than one month at a time in lieu of separate payments for each performance.

Payment of Theatre Tax for series of performances in lump.

38. If the Theatre Tax is not paid in respect of any performance the Commissioner shall, by written notice, call upon the defaulter to pay the amount due within such period as may be specified in the notice and may, if the payment is not made within the specified period, recover the amount by distress and sale of the movable property or attachment and sale of the immovable property of the defaulter as if the amount were a property-tax due by him.

Recovery of Theatre Tax in case of default.

39. (1) When any property tax or tax on vehicles, boats and animals or any tax declared by or under this Act to be recoverable in the manner provided for a property tax or any instalment of any such tax shall become due, the Commissioner shall with the least practicable delay, cause to be served on the person liable for the payment thereof a bill for the sum due.

Presentation of bills for certain taxes.

(2) Every such bill shall specify the period for which, and the premises, property, occupation, vehicle, boat, animal or thing in respect of which the tax is charged and shall also give notice of the time within which an appeal may be preferred against such tax and of the consequences of default in payment as hereinafter provided.

40. (1) All the sums due for each period for all or any of the property taxes by any one person on account of one and the same property shall be charged to such person in one bill and shall be recoverable from him in the lump:

When one bill may be presented for several claims.

Provided that nothing herein contained shall affect the liability of such person to any increased tax to which he may be assessed on account of the said property owing to a revision of the rateable value.

(2) If any one person is liable for all or any of the said taxes on account of more properties than one, it shall be competent to the Commissioner to charge to such person in one or several bills as he shall think fit, the several sums payable by him on account of such properties:

Provided that if such person, by written notice to the Commissioner, request to be furnished with several bills, the Commissioner shall comply with such request in respect of all the said taxes for which such person becomes liable after receipt by the Commissioner of the notice.

41. (1) If the amount of tax for which any bill has been served as aforesaid is not paid into the municipal office or deposited with the Commissioner as required by sub-section (2) of section 406 within fifteen days from the service thereof, the Commissioner may cause to be served upon the person liable for the payment of the same a notice of demand in Form G or to the like effect.

Notice of demand.

(2) For every notice of demand which the Commissioner causes to be served on any person under this section a fee which shall amount to eight annas if the amount of the bill does not exceed one hundred rupees and to eight annas for every hundred rupees or part thereof if the amount of the bill exceeds one hundred rupees shall be payable by the said person and shall be included in the costs of recovery.

42. (1) If the person on whom a notice of demand has been served under rule 41 does not within fifteen days from such service pay the sum demanded or show sufficient cause for non-payment of the same to the satisfaction of the Commissioner, and if no appeal¹ is preferred or entertained] against the said tax, as hereinafter provided, such sum, with all costs of the recovery, may be levied under a warrant in Form H or to the like effect, to be issued by the Commissioner, by distress and sale of the movable property of the defaulter or, the attachment and sale of the immovable property of the defaulter or if the defaulter be

Distress or attachment.

1. These words were substituted for the words "is preferred" by Guj. 5 of 1970, s. 12 (ii).