

Temporary reduction in minimum rate of general tax in respect of Corporations of Baroda and Surat and validation of action taken.

<sup>1</sup>[129A. (1) Notwithstanding anything contained in clause (c) of section 129, in the case of the Municipal Corporation of the City of Baroda and the Municipal Corporation of the City of Surat, for a period of <sup>2</sup>[four years] from the 1st April, 1967, the rate of general tax leviable under the said clause (c) may not be less than seven per cent. of the <sup>3</sup>[rateable value] of the lands and buildings in the City.

<sup>4</sup>[(1A) Notwithstanding anything contained in clause (c) of section 129 and in sub-section (1), in the case of the Municipal Corporation of the City of Baroda, <sup>5</sup>[for a period of two years from the 1st April 1971] the rate of general tax leviable under the said clause (c) may not be less than seven per cent. of the rateable value of the lands and buildings in the City.]

(2) Any action taken before the commencement of the Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1967 (hereinafter referred to as “the Amendment Act”) by a corporation to which sub-section (1) applies for the purpose of imposing the taxes specified in sub-section (1) of section 127 for the official year commencing on the 1st April 1967 shall be deemed to have been validly taken as if the Amendment Act had been in force when such action was taken.]

Guj. 1 of 1967.

Temporary reduction in minimum rate of general tax in respect of Corporation of Rajkot and validation of action taken.

<sup>6</sup>[129B. (1) Notwithstanding anything contained in clause (c) of section 129, in the case of the Municipal Corporation of the City of Rajkot, for a period of four years commencing on the 19th November, 1973, the rate of general tax leviable under the said clause (c) may not be less than five per cent. of the rateable value of the lands and buildings in the said City and the provisions of the said clause (c) of section 129, shall have effect and shall be deemed to have had effect, as if during the said period of four years, the words “five per cent” had been substituted for the words “twelve per cent” in the said clause (c).

(2) Anything done or any action taken before the commencement of the Bombay Provincial Municipal Corporations (Gujarat Amendment) Act, 1979 (hereinafter in this sub-section referred to as “the said Act”) by the Municipal Corporation of the City of Rajkot for the purpose of levying the tax specified in sub-section (1) at any rate as is or may have been authorised under that sub-section during the period between the 19th November, 1973 and the date of the commencement of the said Act shall be deemed to have been validly done or taken as if this Act as amended by the said Act had been in force when such thing was done or such action was taken; and no such thing done or action taken shall be called in question in any court or before any other authority solely on the ground that such rate of tax was not authorised under the law as in force at the time when such thing was done or such action was taken.]

Guj. 1 of 1979.

**130.** Subject to the provisions of section 134, the water tax shall be levied only in respect of premises—

(a) to which private water supply is furnished from, or which are connected by means of communication pipes with, any municipal water works; or

(b) which are situated in a portion of the City in which the Commissioner has given public notice that the Corporation has arranged to supply water from municipal water works by means of private water connections or of public standposts, fountains or by any other means.

Conservancy tax on what premises to be levied.

**131. (1)** The conservancy tax shall be levied only in respect of premises—

(a) situated in any portion of the City in which public notice has been given by the Commissioner that the collection, removal and disposal of all excrementitious and polluted matter from privies, urinals and cess-pools, will be undertaken by municipal agency; or

1. New section 129A was inserted by Guj. 5 of 1967, s. 3.
2. These words were and were deemed always to have been substituted for the words “two years” by Guj. 2 of 1969, s. 2.
3. These words were and were deemed always to have been substituted for the word “value”, *ibid.*, s. 2.
4. Sub-section (1A) was inserted by Guj. 5 of 1971, s. 2.
5. These words, figures and letters were and were deemed always to have been substituted for the words, figures and letters “for a period of one year from the 1st April 1971” by Guj. 6 of 1972, s. 3.
6. Section 129 B was inserted by Guj. 1 of 1967, s. 14.