

(e) a vacancy which has continued during the whole of the month of February shall be deemed to have continued for not less than thirty consecutive days.

Refund not claimable unless notice of vacancy is given to Commissioner.

57. (1) No refund of any property tax shall be claimed from the commissioner as afore said, unless notice in writing of the vacancy shall have been given by the person liable for the tax, or his agent, to the Commissioner.

(2) No refund shall be paid by the Commissioner for any period previous to the day of the delivery of such notice unless the notice is given within seven days of the occurrence of the vacancy, in which case refund shall be paid as from the date of the occurrence of the vacancy.

(3) When a vacancy continues from one period in respect of which property taxes, or any instalment thereof, are recoverable, into the next following period, no refund of any property tax shall be claimable from the Commissioner as aforesaid on account of such continued vacancy, unless notice thereof shall be given to the Commissioner as aforesaid within thirty days from the commencement of the said next following period and such notice of vacancy shall be required notwithstanding that notice of vacancy required to be given under sub-rule (1) was not given until after the expiry of the period in which the vacancy occurred.

Refund of water tax inadmissible unless application for stopping water supply has been made.

58. No refund of water-tax shall be claimable in respect of premises with a separate water connection unless a written application shall have been made to the Commissioner to stop the water supply to the vacant premises.

Applications for refund when and how to be made.

59. It shall be in the discretion of the commissioner to disallow any claim for refund of any property tax unless application therefor is made to him in writing within thirty days after the expiry of the period to which the claim relates, accompanied by the bill served on the applicant for the amount of the tax from which the refund is claimed.

Refund of tax on vehicles, boats and animals when and to what extent obtainable.

60. (1) If the tax leviable on any vehicle, boat or animal in respect of any half year has been paid and if during such half year such vehicle, boat or animal ceases to be kept within the City or, if kept outside, ceases to be used in the City or is destroyed or is otherwise rendered unfit for use or if such vehicle or boat has been under repairs or if such animal has been kept in any institution for the reception of infirm or disused animals or is certified by a Veterinary Surgeon to have become unfit for use and has not been used, the person who paid the tax leviable on such vehicle, boat or animal shall, subject to the provisions hereinafter contained, and on the Commissioner or any officer authorised by him being satisfied in this behalf, be entitled to receive from the Commissioner, if the period in such half year for which such vehicle, boat or animal has not been kept in the City or has not been used, on account of such vehicle, boat or animal being destroyed or rendered unfit for use or on account of such vehicle or boat being under repairs or such animal being kept in any institution for the reception of infirm or disused animals or such animal having been certified by a Veterinary Surgeon to have become unfit for use, is

(a) not less than one hundred and seventy days, the full amount of the tax paid,

(b) not less than one hundred and fifty days, three-fourths of the tax paid.

(c) not less than one hundred and twenty days, two-thirds of the tax paid.

(d) not less than ninety days, one-half of the tax paid.

(e) not less than sixty days, one-third of the tax paid.

No refund of the tax shall be granted if such period is less than sixty days.

(2) When a notice has been given under sub-rule (2) of rule 31, this rule shall apply in respect of vehicles and animals affected by the notice as if for each of the periods specified therein, double the period so specified had been substituted.