

2.(1) The notice to be given under rule 1 shall be in such form as the Commissioner may from time to time by public notice specify and shall state clearly and correctly all the particulars required by the said form. Form of notice.

XVI of 1908. (2) On receipt of any such notice, the Commissioner may, if he thinks it necessary, require the production of the instrument of transfer, if any or of a copy thereof obtained under section 57 of the Indian Registration Act, 1908, or, in case of a transfer of the title of a deceased person, of any other document constituting evidence of such transfer.

(3) No such notice shall be deemed to be validly given unless the property taxes due at the date of notice in respect of the premises to which it relates have been paid and unless such fee as may from time to time be prescribed by the Standing Committee for acceptance of the notice has been paid.

3.(1) If any person primarily liable for the payment of a property-tax whose title to or over such premises is transferred fails to give notice of such transfer to the Commissioner, he shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of all property-taxes from time to time payable in respect of the said premises until he gives such notice, or until the transfer shall have been recorded in the Commissioner's books. Liability for payment of property taxes to continue in the absence of any notice of transfer.

(2) Nothing in this rule shall be held to diminish the liability of the transferee for the said property-taxes or to affect the prior claim of the Commissioner on the premises conferred by section 141 for the recovery of the property-taxes due thereupon.

XVI of 1908. 4. (1) On the written request of the Commissioner, the Registrar or Sub-Registrar of the district or sub-district formed for the purpose of the Indian Registration Act, 1908, in which the City is situate shall furnish such particulars regarding the registration of instruments of transfer of title to immovable properties in the City as the Commissioner may from time to time specify. Commissioner may call for information from Registrar.

(2) Such information shall be furnished as soon as may be after the registration of an instrument of transfer is effected or, if the Commissioner so requests, in periodical returns made at such intervals as the Commissioner may fix.

5. (1) When any new building is erected, or when any building is rebuilt or enlarged, or when any building which has been vacant is reoccupied, ¹[or when the user of any building is changed], the person primarily liable for the property-taxes assessed on the building shall within fifteen days give notice thereof, in writing to the Commissioner. Notice to be given to Commissioner of the erection of a new building, etc.

(2) The said period of fifteen days shall be counted from the date of the completion or of the occupation, Whichever first occurs, of the building which has been newly erected or rebuilt, or of the enlargement as the case may be, and in the case of a building which has been vacant, from the date of the reoccupation thereof ²[and where the user has been changed from date of such change].

6. (1) When any building or any portion of a building which is liable to the payment of property-tax is demolished or removed, otherwise than by order of the commissioner, the person primarily liable for the payment of the said tax shall give notice thereof, in writing, to the Commissioner. Notice to be given to Commissioner of demolition of removal of a building.

(2) Until such notice is given the person aforesaid shall continue liable to pay every such property tax as he would have been liable to pay in respect of building if the same, or any portion thereof, had not been demolished or removed:

Provided that nothing in this rule shall apply in respect of a building or portion of a building which has fallen down or been burnt down.

1. These words were inserted by Guj. 8 of 1968, s.12 (I) (i).

2. These words were inserted, *ibid.*, s. 12 (I) (ii).