

¹[* * * * *]

(c) a tax on dogs ;

²[(cc) a tax on entertainments;]

(d) a theatre tax;

(e) a toll on animals and vehicles ³[* * * * *] entering the City;

⁴†(f) any other tax ⁴[(not being a tax on professions, trades, callings and employment)]
⁵[* *] ⁷[or octroi] which the ⁸[State] Legislature has power under the
⁹[Constitution] to impose in the ⁸[State].

¹⁰[(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.] Bom. LXV of 1958.

(3) The municipal taxes shall be assessed and levied in accordance with the provisions of this Act and the rules.

*£(4) Nothing in this section shall authorise the imposition of any tax which the ⁸[State] Legislature has no power to impose in the ⁸[State] under the ⁹[Constitution].

Manner of recovering municipal taxes.

128. A municipal tax may be recovered by the following processes in the manner prescribed by rules :—

- (1) by presenting a bill,
- (2) by serving a written notice of demand,
- (3) by distraint and sale of a defaulter's movable property,
- (4) by the attachment and sale of a defaulter's, immovable property,
- (5) in the case of ¹¹[* *] toll, by the seizure and sale of goods and vehicles,
- (6) in the case of property tax by the attachment of rent due in respect of the property,
- (7) by a suit.

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1. Clause (b) was deleted by Presi. Act No. 11 of 1976, Schedule II, item 1(a).
 2. Clause (cc) was inserted by Guj. 24 of 2017, s. 3 (i).
 3. The words and figures "other than motor vehicles or trailers, save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935" were deleted by Bom. 65 of 1958, s. 25, Thrid Sch.
*Clause (f) of sub-section (2) of section 127 stood unmodified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.
†Clause (f) of sub-section (2) of section 127, stood unmodified by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.
 4. These brackets and words were inserted by Presi. Act No. 11 of 1976, Sch. II, item 1(b).
 5. These words were inserted by Guj. 16 of 1977, Sch., Sr. No. 1.
 6. The words "or a tax on payment for admission to entertainment" were deleted by Guj. 24 of 2017, s. 3 (ii).
 7. These words were inserted by Guj. 22 of 2007, s. 3(ii).
 8. This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
 9. This word was substituted for the portion "Government of India Act, 1935", *ibid*.
 10. This sub-section was inserted by Bom. 65 of 1958, s. 25, Third Schedule.
* Sub-section (4) of section 127 stood unmodified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.
£Sub-section (4) of section 127 stood unmodified by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.
 11. The words "octroi and" were deleted by Guj. 22 of 2007, s.4.