

**409.** (1) If any party to an appeal against a rateable value makes an application to the Judge either before the hearing of the appeal or at any time during the hearing of the appeal, but before evidence as to value has been adduced to direct a valuation of any premises in relation to which the appeal is made, the Judge may, in his discretion, appoint a competent person to make the valuation and any person so appointed shall have power to enter on, survey and value the premises in respect of which the direction is given: Appointment of expert valuer.

Provided that, except when the application is made by the Commissioner, no such direction shall be made by the Judge unless the applicant gives such security as the Judge thinks proper for the payment of the costs of valuation under this sub-section.

(2) The costs incurred for valuation under sub-section (1) shall be costs in the appeal, but shall be payable in the first instance by the applicant.

(3) The Judge may, and on the application of any party to the appeal shall, call as a witness the person appointed under sub-section (1) for making the valuation and, when he is so called, any party to the appeal shall be entitled to cross-examine him.

**410.** If before or on the hearing of an appeal relating to the rateable value or tax, any question of law or usage having the force of law, or the construction of a document arises, the Judge may, and on the application of any party to the appeal shall, draw up a statement of the facts of the case and the question so arising, and refer the statement with his own opinion on the point for the decision of the <sup>1</sup>[Civil Appellate Court]. Reference to <sup>1</sup>[Civil Appellate Court].

**411.** An appeal shall lie to the <sup>1</sup>[Civil Appellate Court]—

Appeals to the <sup>1</sup>[Civil Appellate Court].

<sup>2</sup>[(aa) from a decision of the Judge in an appeal under section 391 against an assessment of compensation under clause (f) of sub-section (1) of section 389, and]

(a) from any decision of the Judge in an appeal under section 406 by which a rateable value in excess of two thousand rupees is fixed, and

<sup>3</sup>[(bb) from any order of the Judge under the proviso to sub-section (2) of section 406; and],

(b) from any other decision of the said Judge in an appeal under the said section, upon a question of law or usage having the force of law or the construction of a document:

Provided that no such appeal shall be heard by the <sup>1</sup>[Civil Appellate Court] unless it is filed within one month from the date of the decision of the Judge.

**412.** The costs of all proceedings in appeal under section 406 before the Judge including those of arbitration under section 408 and of valuation under section 409 shall be payable by such parties in such proportion as the Judge shall direct and the amount thereof shall, if necessary, be recoverable as if the same were due under a decree of a Court of Small Causes under <sup>4</sup>[the relevant Small Cause Courts Act]. Costs of proceedings in appeal.

**413.** (1) Every rateable value fixed under this Act against which no complaint is made as hereinbefore provided, and the amount of every sum claimed from any person under this Act on account of any tax, if no appeal therefrom is made as hereinbefore provided, and the decision of the Judge aforesaid upon any appeal against any such value or tax if no appeal is made therefrom under section 411 and if such appeal is made the decision of the <sup>5</sup>[Civil Appellate Court] in such appeal shall be final. Unappealed values and taxes and decisions on appeal to be final.

(2) Effect shall be given by the Commissioner to every decision of the said Judge on any appeal against any such value or tax.

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1. These words were substituted for the words District Court by Guj. 8 of 1968, s. 8 (2).
  2. Clause (aa) was inserted by Guj. 19 of 1964, s. 20.
  3. Clause (bb) was inserted by Guj. 5 of 1970, s. 11.
  4. These words were substituted for the words and figures "the Provincial Small Cause Courts Act, 1887" by Guj. 8 of 1968, s. 8 (4).
  5. These words were substituted for the words "District Court", *ibid.*, s. 8 (2).