

Rateable value how to be determined.

<sup>1</sup>[7.(1) In respect of industrial premises and in respect of any other premises, which the Commissioner may decide to treat as one property having regard to the nature of the premises and the use or uses to which they are put or are capable of being put the rateable value of the buildings and land comprised in such premises shall be determined premises-wise.

(2) For the purpose of fixing the rateable value, different parts of any premises may be valued according to their use.

(3) In order to fix rateable value of any building or land or premises assessable to property tax there shall be deducted from amount of the <sup>2</sup>[annual letting value of such building land or premises a sum equal to ten per cent. of such annual letting value] and said deduction shall be in lieu of all allowances for repairs or on any other account whatever.]

Commissioner may call for informations or return from owner or occupier or enter and inspect assessable premises.

8.(1) To enable him to determine value of any building or land <sup>3</sup>[or premises] and the person primarily liable for the payment of any property tax leviable in respect thereof, the Commissioner may require the owner or occupier of such building or land <sup>3</sup>[or premises] or of any portion thereof, to furnish him, within such reasonable period as the Commissioner prescribes in this behalf with information or with a written return signed by such owner or occupier:—

(a) as to the name and place of abode of the owner or occupier, or of both the owner and occupier of such building or land <sup>3</sup>[or premises];

(b) as to the dimensions of such building or land <sup>3</sup>[or premises], or of any portion thereof and the rent, if any, obtained for such building or land <sup>3</sup>[or premises] or any portion thereof; and

(c) as to the actual cost or other specified details connected with the determination of the value of such building or land <sup>3</sup>[or premises].

(2) Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of his knowledge or belief.

(3) Whoever omits to comply with any such requisition or fails to give true information or to make a true return to the best of his knowledge or belief shall, in addition to any penalty to which he may be liable be precluded from objection to any assessment made by the Commissioner in respect of such building or land <sup>3</sup>[or premises] of which he is owner or occupier.

(4) The Commissioner may also, for the purpose aforesaid, make an inspection of any such building or land <sup>3</sup>[or premises].

#### *Assessment-book.*

Assessment book what to contain.

9. The Commissioner shall keep a book, to be called the assessment-book, in which shall be entered every official year—

(a) a list of all <sup>4</sup>[buildings or lands or as the case may be, premises] in the City, distinguishing each either by name or number as he shall think fit and containing such particulars, regarding the location or nature of each as will, in his opinion be sufficient for identification;

1. Rule 7 was substituted by Guj. 8 of 1968, s. 12 (2).

2. These words were and were deemed always to have been substituted for the words “annual rent for which such building, land or premises might reasonably be expected to let from year to year a sum equal to ten per cent of the said annual rent” by Guj. 5 of 1970, s. 12 (i).

3. These words were inserted by Guj. 8 of 1968, s. 12 (3).

4. These words were substituted for the words “buildings and lands”, *ibid.*, s. 12 (4) (i).