

137. (1) The Commissioner may, whenever he thinks fit, fix the conservancy tax to be paid in respect of any hotel, club, stable ¹[industrial premises or other large premises] at such special rate as shall be generally approved by the Standing Committee in this behalf, whether the service in respect of which such tax is leviable be performed by human labour or by substituted means or appliances:

Conservancy tax may be fixed at special rates in certain cases.

²[Provided that if the Corporation shall have determined for any official year any different rate of a conservancy tax for any class of properties to which any of the properties referred to in this sub-section belongs, the Commissioner shall not, without the previous approval of the Corporation, fix, for such official year or part thereof, the conservancy tax to be paid in respect of any property belonging to such class for which such different rate may have been determined by the Corporation, at any other different rate under this sub-section.]

(2) In the case of premises used solely for public purposes and not used or intended to be used for purposes of profit or for residential or charitable or religious purposes in respect of which the conservancy tax is payable by the ³[Government] the Commissioner shall fix the said tax at a special rate approved as aforesaid.

(3) In any such case the amount of the conservancy tax shall be fixed with reference to the cost or probable cost of the collection, removal and disposal, by the agency of municipal conservancy staff, of excrementitious and polluted matter from the premises.

138. (1) Any person who has paid to the Commissioner any water tax or conservancy tax in respect of any premises shall, if he was not himself in occupation of the said premises during the period for which he has made such payment and subject to any agreement or contract to the contrary, be entitled to receive the amount of the said payment from the person, if any, in actual occupation of the said premises for the said period.

Water tax or conservancy tax paid by any person may be recovered by him from the occupier of the premises for which it is paid.

(2) For the recovery of the said amount from the person aforesaid, the person who has paid the same shall have the same rights and remedies as if such amount were rent payable to him by the person from whom he is entitled to receive the same.

Liability for Property Taxes.

139. (1) Subject to the provisions of Sub-section (2) property taxes assessed upon any premises shall be primarily leviable as follows, namely:—

Primary responsibility for property taxes on whom to rest.

(a) if the premises are held immediately from the ³[Government] or from the Corporation, from the actual occupier thereof :

Provided that property taxes due in respect of buildings vesting in the ³[Government] and occupied by servants of the ³[Government] or other person on payment of rent shall be leviable primarily from the ³[Government];

(b) if the premises are not so held—

(i) from the lessor if the premises are let;

(ii) from the superior lessor if the premises are sub-let;

(iii) from the person in whom the right to let the premises vests if they are unlet.

(2) If any land has been let for any term exceeding one year to a tenant, and such tenant has built upon the land, the property taxes assessed upon the said land and upon the building erected thereon shall be primarily leviable from the said tenant or any person deriving title from the said tenant by the operation of law or by assignment or transfer but not by sub-lease or the legal representative of the said tenant or person whether the premises be in the occupation of the said tenant or person or legal representative or a sub-tenant:

1. These words were substituted for the words “or other premises” by Guj. 8 of 1968, s. 6.

2. This proviso was added by Guj. 5 of 1970, s. 7.

3. This portion was substituted for the portion “vesting in the Crown in the City for the purpose of the “Province” by the Adaptation of Laws order, 1950.