

(2) Where any such property tax in respect of any such premises is assessed or reassessed under sub-section (1) for any official year and in respect of the same premises, the property tax for that year has already been collected or recovered then the amount of tax so collected or recovered shall be taken into account in determining the amount of tax to be levied and collected under sub-section (1) and if the amount already collected or recovered exceeds the amount to be so levied and collected, the excess shall be refunded in accordance with the rules.]

¹[(3) Notwithstanding anything contained in any judgment, decree or order of any court, it shall be lawful and shall be deemed always to have been lawful, for the Municipal Corporation of the City of Ahmedabad to withhold refund of the amount already collected or recovered in respect of any of the property taxes to which sub-section (1) applies till assessment or reassessment of such property taxes is made, and the amount of tax to be levied and collected is determined under sub-section (1) :

Provided that the Corporation shall pay simple interest at the rate of six per cent. per annum on the amount of excess liable to be refunded under sub-section (2), from the date of decree or order of the court referred to in sub-section (1) to the date on which such excess is refunded.]

CHAPTER XII.

DRAINS AND DRAINAGE.

Municipal Drains.

153. (1) The Commissioner shall maintain and keep in repair all municipal drains and shall with the approval of the Corporation construct such new drains as shall from time to time be necessary for effectually draining the City.

Drains to be constructed and kept in repair by the Commissioner.

(2) The Commissioner shall also, in the case of any street in which there is a municipal drain, construct at the charge of the Municipal Fund such portion of the drain of any premises to be connected with such municipal drain as it shall be necessary to lay under part of such street and the portion of any connecting drains so laid under the street shall vest in the Corporation and be maintained and kept in repair by the Commissioner as a municipal drain.

154. (1) The Commissioner may at any time with the approval of the Corporation declare that any drain or part thereof or any drainage or sewage disposal works situate within the City or serving the City or any part thereof shall, from such date as may be specified in the declaration, become vested in the Corporation:

Adoption by Corporation of drains and drainage or sewage disposal works.

Provided that, when the Commissioner proposes to make a declaration under this sub-section, he shall give written notice of the proposal to the owner or owners of the drain or works in question and shall take no further action in the matter until either one month has elapsed without an objection against his proposal being lodged under sub-section (2), or, as the case may be, until any objections so lodged has been duly considered.

(2) An owner aggrieved by the proposal of the Commissioner to make a declaration under sub-section (1) may, within one month after notice of the proposal is served upon him, appeal to the ²[State] Government or to such officer of the ²[State] Government as the ²[State] Government may designate by order in the *Official Gazette* in this behalf and shall, if he so appeals, give written intimation of the fact to the Commissioner.

(3) After consideration of an appeal under sub-section (2), and after making such inquiries as may be necessary, the ²[State] Government or the said officer may with due regard to the provisions of sub-section (4) allow or disallow the proposal of the Commissioner and may, if it or he thinks fit, specify conditions, including conditions as to the payment of compensation by the Commissioner, subject to which it or he allows the proposals.

1. Sub-section (3) was inserted by Guj. 5 of 1970, s. 9(2).

2. This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.