

53. (1) If the Commissioner shall at any time have reason to believe that any person from whom any sum is due on account of any tax other than '[\* \*]' a toll or Theatre Tax is about forthwith to remove from the City, the Commissioner may direct the immediate payment by such person of the sum so due by him and cause a bill for the same to be served on him.

Summary proceeding may be taken against persons about to leave the City.

(2) If, on service of such bill the said person do not forthwith pay the sum due by him or show cause to the satisfaction of the Commissioner for not doing so the amount shall be leviable by distress and sale in the manner hereinbefore prescribed, except that it shall not be necessary to serve upon the defaulter any notice of demand, and the Commissioner's warrant for distress and sale may be issued and executed without any delay.

54. Instead of proceeding against a defaulter by distress, attachment and sale as hereinbefore provided, or after a defaulter shall have been so proceeded against unsuccessfully or with only partial success, any sum due or the balance of any sum due, as the case may be, by such defaulter, on account of a tax may be recovered from him by suit in any Court of competent jurisdiction.

Defaulters may be sued for arrears, if necessary.

55. Notwithstanding anything contained in section 472, 473 and 474, a bill for any municipal tax may be served upon the person liable therefor by sending it by ordinary post, under certificate of posting, in a prepaid letter addressed to such person at his last known abode or place of business in the city, and every bill so sent shall be deemed to have been served on the day following the day upon which the envelope or wrapper containing such bill was put in the post and, in proving such service, it shall be sufficient to prove that the envelope or wrapper containing the bill was properly addressed and put in the post under certificate of posting.

Special provision for service of bills for taxes.

#### *Refunds.*

56. (1) When any building or land or any portion of any premises which has been treated as a separate property for the purpose of assessment under any provision of this Act, has been vacant for not less than thirty consecutive days the Commissioner shall, subject to the provisions hereinafter contained, refund the amount of the water tax and conservancy tax, if any, paid for the number of days that such vacancy lasted.

Refund of property taxes on account of vacancies.

(2) When any building or land or any portion of any premises which has been treated as a separate property for the purpose of assessment under any provision of this Act, has been vacant for not less than sixty consecutive days the Commissioner shall, subject to the provisions hereinafter contained, refund two-thirds of the amount of the general tax, if any, paid for the number of days that such vacancy lasted:

Provided that no refund of general tax shall be claimable in any case in which the Commissioner has sanctioned a drawback under the provisions of rule 11.

*Explanation.-* For the purposes of this rule-

(a) premises shall be deemed to be vacant only if they are unoccupied and unproductive of rent;

(b) premises shall be deemed to be productive of rent if let to a tenant having a continuing right of occupation thereof, whether they are actually occupied by such tenant or not;

(c) premises furnished or reserved by the owner for his own occupation whenever required shall be deemed to be occupied, whether they are actually occupied by the owner or not;

(d) premises used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of their being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;

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1. This words "octroi or" were deleted by Guj. 22 of 2007, s.8 (1) (e).