

The Gujarat Finance Act, 1932



Government of Gujarat

Legislative and Parliamentary Affairs Department

**Bombay Act No. II of 1932**

**The Gujarat Finance Act, 1932**

*( As modified up to the 31st May, 2012 )*

THE GUJARAT FINANCE ACT, 1932.  
CONTENTS.

PREAMBLE.  
SECTIONS.

**PART I.  
PRELIMINARY.**

1. Short title.
2. Extent and commencement and duration.
- 2A. [Repealed].

**PART II.--[Repealed.]**

**PART III.  
COURT-FEES.—[Repealed.]**

**PART IV-[Repealed.]**

**PART V.-[Repealed.]**

**PART VI.  
URBAN IMMOVEABLE PROPERTY TAX.**

20. Extent of Part VI.
21. Definitions.
22. Levy of Urban Immoveable Property tax.
23. Exemption of certain buildings and land from the levy of Urban Immoveable Property tax.
24. Authorities competent to levy and collect Urban Immoveable Property tax and the manner of such levy and collection.
- 24 A. Penalty for default in payment of the Urban Immoveable Property tax.
- 24AA. Collection of the Urban Immoveable Property tax and recovery of the penalty to be made by the appropriate municipal authority.
- 24B. The Urban Immoveable Property tax to be a first charge on premises on which it is leviable.
25. Municipality entitled to rebate for cost of collection.
26. Primary responsibility for the Urban Immoveable Property tax.
- 26A. Apportionment of responsibility for Urban Immoveable Property tax when premises are let and rateable value exceeds the amount of rent.
27. Remission and refund.
28. Default of Municipality.
- 28A. Application of Part VI to certain areas subject to certain modifications.
29. Rules.

**PART VII—[Repealed.]**

**PART VIII.  
OTHER TAXES.**

41. Amendment of Bom. I of 1923.
42. Amendment of Bom. VI of 1925.

BOMBAY ACT NO. II OF 1932. <sup>1</sup>

[THE GUJARAT FINANCE ACT, 1932.]

[30th March 1932]

Amended by Bom. 6 of 1932  
 Amended by Bom. 1 of 1933.  
 Amended by Bom. 1 of 1934.  
 Amended by Bom. 1 of 1935.  
 Amended by Bom. 3 of 1936.  
 Adapted and modified by the Adaptation of Indian Laws Order in Council.  
 Amended by Bom. 7 of 1938.  
 Amended by Bom. 4 of 1939.  
 Amended by Bom. 17 of 1939.  
 Amended by Bom. 1 of 1940.\*  
 Amended by Bom. 4 of 1941.\*  
 Amended by Bom. 6 of 1942.\*  
 Amended by Bom. 3 of 1943.\*  
 Amended by Bom. 4 of 1944.\*  
 Amended by Bom. 4 of 1945.\*  
 Amended by Bom. 9 of 1946.\*  
 Amended by Bom. 8 of 1947.  
 Adapted and modified by the India (Adaptation of Existing Indian Laws), Order, 1947.  
 Amended by Bom. 23 of 1948.  
 Amended by Bom. 2 of 1949.  
 Amended by Bom. 53 of 1949.  
 Amended by Bom. 60 of 1949.  
 Amended by Bom. 8 of 1950.  
 Amended by Bom. 9 of 1950.  
 Adapted and modified by the Adaptation of Laws Order, 1950.  
 Amended by Bom. 16 of 1951.  
 Amended by Act 28 of 1951.  
 Amended by Bom. 37 of 1953.  
 Amended by Bom. 42 of 1956.  
 Adapted and modified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.  
 Amended by Bom. 32 of 1957.  
 Amended by Bom. 40 of 1958.  
 Amended by Bom. 60 of 1958.  
 Amended by Bom. 36 of 1959.

An Act <sup>2\*</sup> \* \* \* \* \* <sup>3</sup> \* \* \*

VII of 1870. II of 1899. Bom. I of 1923. Bom. VI of 1925.

<sup>4</sup>[to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the Province of Bombay, to provide for the levy of a tax on immovable property in certain urban areas <sup>5</sup>[to provide for the levy of a tax on advertisements in newspapers], and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925].

VII of 1870. II of 1899. Bom. I of 1923. Bom. VI of 1925.

WHEREAS it is expedient <sup>6\*</sup> \* \* \* \* \* <sup>7\*</sup>  
 \* \* \* \* \* <sup>8</sup>[to amend the <sup>9</sup>Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the Province of Bombay for the purposes hereinafter appearing, to provide for the levy of a tax on immovable property in certain urban areas, <sup>10</sup>[to provide for the levy of a tax on advertisements in newspapers] and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925, for the purposes hereinafter appearing] ; It is hereby enacted as follows :-

**PART I.**  
***Preliminary.***

1. This Act may be called the <sup>@</sup>[Gujarat] Finance Act, 1932. Short title.
2. (1) Except where it is otherwise provided in this Act, this Act extends to the <sup>11</sup>[pre-Reorganisation State of Bombay, excluding the transferred territories]. Extent and commencement and duration.
- (2) It shall come into force on the 1st day of April 1932.
- 12       \*       \*       \*       \*

2A. [Savings] *Rep. by Bom. 36 of 1959 s. 49. Sch.*

**PART II.**

***Electricity Duty.***  
**[Repealed by Bom. Act XL of 1958, s. 14 (i).]**

**PART III**

***Court- fees.***

*[Part III containing sections 12, 13 and 14 was repealed by Bom. 36 of 1959, s. 49, sch. IV.]*

**PART IV.**

***Stamp Duties.***

*[Repealed by Bom. LX of 1958 s. 76 Sch. II].*

**PART V.**

*Stamp p di. \* 5 on certain instruments in certain <sup>13</sup>(Cities and urban areas).*  
*[Repealed by Bom. LX of 1958 s. 76 Sch. 2]*

*Bombay Finance Act, 1932 1813*

<sup>14</sup>[PART VI.

*Urban Immovable Property Tax.*

20. This Part extends to-

- <sup>15</sup>[(i) Greater Bombay;
- (ii) the Cities of Ahmedabad and Poona ;
- (iii) the limits of the municipal borough of Thana ;]
- (iv) the notified areas of Malad, Kandivali, Borivali <sup>16</sup>\*and Mulund in the Bombay Suburban District, Bhayandar in the District of Thana and Sabarmati in the District of Ahmedabad, <sup>17</sup>\* \* \* and]
- (v) the limits of the <sup>18</sup>[Cantonments of Ahmedabad, Poona and Kirkee].

Extent of Part VI.

21. Unless there is anything repugnant in the subject or context- ;

- (1) " Annual letting value " means-

<sup>19</sup>[(a) in Greater Bombay and in the City of Ahmedabad and the City

Definitions.

of Poona, the rateable value of buildings or lands as determined in accordance with the provisions of the Bombay Municipal Corporation Act, or the Bombay Provincial Municipal Corporations Act, 1949, as the case may be;]

(b) in the other Municipal areas, the annual letting value of buildings or lands as determined in accordance with the provisions of section 78 of the Bombay Municipal Boroughs Act, 1925, or section 63 of the Bombay District Municipal Act, 1901, as the case may be ;

(c) in the <sup>20</sup>[areas of the Cantonments of Ahmedabad, Poona and Kirkee,] the annual value as defined by section 64 of the Cantonments, Act, 1924 ;

Provided that if in any case the property tax is assessed on any building or land on its capital value, such percentage of the capital value as may be determined by the <sup>21</sup>[State] Government shall be deemed to be the annual letting value.

Bom. III of 1888.  
Bom. LIX of 1949.  
Bom. XVIII of  
1925. Bom. III of  
1901. II of 1924.  
Bom. LIX of 1949.

(2) " Buildings " and "lands " have the same meanings as they have in the <sup>22</sup>[Bombay Municipal Corporation Act], <sup>23</sup>[the Bombay Provincial Municipal Corporations Act, 1949,] the Bombay Municipal Boroughs Act, 1925, the Bombay District Municipal Act, 1901, or the Cantonments Act, 1924, as the case may be;

<sup>24</sup>[(2A) " City of Ahmedabad " and " City of Poona " respectively means the City of Ahmedabad and the City of Poona as constituted under the Bombay Provincial Municipal Corporations Act, 1949 ;]

(3) "Urban Immovable Property tax " means a tax leviable under the provisions of section 22;

(4) "Municipality " includes a Notified Area Committee ;

(5) "Municipal area " means an area within the limits of a municipality

(6) "Prescribed" means prescribed by rules ;

Bom. III of 1888.  
Bom. LIX of 1949.  
Bom. XVIII of  
1925. Bom. III of  
1901. II of 1924.

(7) "Property tax "means in <sup>25</sup>[Greater Bombay and in the City of Ahmedabad and the City of Poona, the general tax levied under section 143 of the Bombay Municipal Corporation Act or under section 132 of the Bombay Provincial Municipal Corporations Act, 1949, as the case may be] and in other Municipal areas and in the <sup>26</sup>[areas of the Cantonments of Ahmedabad, Poona and Kirkee] a tax or rate on buildings or lands or a tax or rate in the form of such tax or rate on buildings or lands levied under the Bombay Municipal Boroughs Act, 1925, or the Bombay District Municipal Act, 1901, or the Cantonments Act, 1924, as the case may be ; and

(8) " Rules" means rules made under section 29.

22. There shall, subject to the provisions of section 23, be levied and paid to the <sup>27</sup>[State] Government a tax on buildings and lands, hereinafter called the " Urban Immovable Property tax " at <sup>28</sup>[such rate not exceeding seven per cent. of the annual Letting value of the buildings or lands in such area or areas as may be notified by the <sup>3</sup>[State] Government in the *Official Gazette*]:

Levy of Urban s  
Immovable  
Property. Tax.

Provided that

<sup>29</sup>[(1) such tax shall be levied and paid to the State Government at such rate not exceeding three and half per cent. of the annual letting value of the buildings or lands not exceeding such amount and in such area or areas as may be specified by the State Government by notification in the *Official Gazette* ] ;

<sup>30</sup>[(2) that if any building consists of more than one tenement and

such tenements are separately assessed to the property tax, urban immovable property tax shall be assessed on the annual letting value of the building as a whole ;

<sup>31</sup>[<sup>30</sup>(3)] where more than one building or land in the same locality is <sup>32</sup>[owned by the same person] the urban immovable property tax shall be assessed on the annual letting value of all such buildings or lands ,

<sup>33</sup>[(4) if any building owned by a Co-operative Housing Society or the members there of consists of more than one tenement, the urban immovable property tax shall be assessed on the annual letting value of the tenement or tenements owned by, or occupied by each member separately as if it were a building whether such tenement or tenements are separately assessed to the property tax or not ]

Exemption of certain buildings and lands from the levy of Urban Immovable Property tax.

23. The Urban Immovable Property Tax shall not be leviable in respect of the following:-

(a) buildings and lands or portions thereof exclusively occupied for public Worship or for charitable purposes ;

(b) buildings and lands vesting in <sup>34</sup>\* \* \* \* the Central Government;

(c) buildings and lands vesting in <sup>34</sup>\* \* \* the <sup>35</sup>[State] Government or belonging to a Municipality or a local board or a Cantonment Board and used solely for public purposes and not used or intended to be used for purposes of profit ;\*

(d) (i) buildings and lands vesting in the trustees of the Port of Bombay and not used or intended to be used for purposes of profit: and

(ii) wharves, docks, piers, Railways and lighthouses (as defined in the Bombay Port Trust Act, 1879) vesting in the Trustees of the Port of Bombay, and used as such and such other properties vesting in the said Trustees as the <sup>35</sup>[State] Government may notify in this behalf ; <sup>36</sup>[and

Bom. VI of 1879.

<sup>36</sup>(e) open lands within the limits of the Bombay Suburban and Thana Districts.

*Explanation.*-For the purposes of this section—

(1) the following buildings and lands or portions thereof shall not be deemed to be exclusively occupied for public worship or for charitable purposes, namely :-(a) those in which trade or business is carried on ; and (b) those in respect of which rent is derived, whether rent is or is not applied exclusively to religious or charitable purposes;

(2) where any portion of any building or land is exempt from the Urban Immovable Property tax by reason of its being exclusively occupied for public worship or for charitable purposes, such portion shall be deemed to be a separate property;

<sup>37</sup>[(3) " open land " shall mean land which is not built upon or enclosed.]

Authorities competent to levy and collect Urban Immovable Property tax and the manner of such levy and collection.

24. (1) The Urban Immovable Property tax shall be <sup>38</sup>\* \* collected—

(a) in the areas within the limits of a municipality to which this Part extends under section 20, by the municipality concerned, <sup>39</sup>[notwithstanding any law under which such municipality is constituted.]

(b) in the area of the Cantonment of Ahmedabad, by the Collector of

Ahmedabad <sup>40</sup>[and in the areas of the Cantonments of Poona and Kirkee, by the Collector of Poona.]

(2) The <sup>41</sup>\* \* collection of the Urban Immovable Property tax shall be made

(a) in any area within the limits of a municipality in the same manner in which the property tax <sup>41</sup>\* \* collected in the said area, and

(b) in the <sup>42</sup>[areas of the Cantonments of Ahmedabad, Poona and Kirkee,] as an arrear of land revenue:

Provided that if in any area within the limits of a municipality no property tax is levied by the municipality concerned, the Urban Immovable Property tax, shall be <sup>41</sup>\* \* collected in such manner as may be prescribed.

Bom. XVII of 1939.

<sup>43</sup>[24A. (1) If any person, on being served either before or after the coming into force of the Bombay Finance (Second Amendment) Act, 1939, with a notice of demand in the <sup>44</sup>\* \* collection of the Urban Immovable Property tax in the manner provided in sub-section (2) of section 24, fails to pay within the period mentioned in the notice, any amount due from him on account of the said tax, the municipality or the Collector of Ahmedabad <sup>45</sup>[or Poona], as the case may be. may, subject to the general or special orders of the <sup>46</sup>[State] Government recover from him as a penalty a sum not exceeding one-fourth of the amount of the tax so unpaid, in addition to the amount of such tax payable by him :

Penalty for default in payment of the Urban Immovable Property tax.

Provided the municipality or the Collector as the case may be, is satisfied that the person le to pay the Urban Immovable Property tax has wilfully failed to pay the amount of such tax.

Bom. XVII of 1939.

(2) Notwithstanding anything contained in sub section (1), if the notice of demand in the <sup>47</sup>\* \* collection of the Urban Immovable Property tax has been served on any person before the coming into force of the Bombay Finance (Second Amendment) Act, 1939, no such shall be recovered as a penalty under sub section (1) unless the person on whom such notice has been served wilfully fails to pay the amount of the tax due within period of 15 days from the date of the coming into force of the said Act or within the period mentioned in the notice, whichever period expires later.

(3) Sums recoverable under this section shall be recovered in the manner provided in section 24 for the recovery of the Urban Immovable Property tax.]

<sup>48</sup>[24AA The collection of the Urban Immovable Property tax under section 24 and the recovery of the penalty under section 21A on behalf of any municipality shall be made by the appropriate municipal authority appointed to collect the property tax on behalf of such municipality under the law under which such municipality is constituted ]

Collection of the Urban Immovable Property tax and recovery of the penalty to be made by the appropriate municipal authority.

<sup>49</sup>[24B. Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise howsoever, all sums due on account of the Urban Immovable Property tax levied under section, 22 or as a penalty imposed under section 24A for failure to pay such tax, in respect of any building or land, shall, subject to the prior payment of the land revenue, if any due to the <sup>50</sup>[State] Government thereon, be a first charge upon the said building or land and upon the movable property, if any, found within or upon such building or land and belonging to the person liable for such tax or penalty.

The Urban Immovable Property tax to be a first charge on premises on which it is leviable.

25. A Municipality required to <sup>51</sup>\* \* collect the Urban Immovable Property tax under this Part shall be entitled for its cost of collection to such rebate as may be prescribed.

Municipality entitled to rebate for cost of collection.

26. (1) The Urban Immovable Property tax shall be leviable primarily on the actual occupier of the buildings or lands upon which the said tax is assessed, if he is the owner of the buildings or lands, or holds them on a building or other lease granted by or on behalf of Government, or on a building or other lease from any person or local authority.

Primary responsibility for the Urban Immovable Property tax.

(2) In other cases the Urban Immovable Property tax shall be primarily leviable as follows:-

- (a) if the property is let, "upon the lessor;
- (b) if the property is sublet, upon the superior lessor;
- (c) if the property is unlet, upon the person in whom the, right to let vests.

(3) On failure to recover any sum due on account of the Urban Immovable Property tax from the person primarily liable, there may be recovered from the occupier of any part of the buildings or lands in respect of which the tax is due such portion of the sum due as bears to the whole amount due the same ratio which the rent annually payable by such occupier bears to the aggregate amount of the annual letting value thereof.

(4) An occupier who makes any payment for which he is not primarily liable under this section shall be entitled to be reimbursed by the person primarily liable for the payment and may deduct the amount so paid from the amount of any rent from time to time becoming due from him to such person.

Apportionment of responsibility for Urban Immovable Property tax when premises are let and rateable value exceeds the amount of rent.

- <sup>52</sup>[26A. (1) If any premises assessed to Urban Immovable Property tax are let and their rateable value exceeds the amount of rent payable in respect thereof to the person from whom, under the provisions of sub-sections (1) to (4) of section 26, the said tax is leviable, the said persons shall be entitled to receive from his tenant the difference between the amount of the Urban Immovable Property tax levied from him, and the amount which would be leviable from him if the said tax were calculated on the amount of rent payable to him.

(2) If the premises are sub-let and their rateable value exceeds the amount of rent payable in respect thereof to the tenant by his sub-tenant, or the amount of rent payable in respect thereof to a sub-tenant by the person holding under him, the said tenant shall be entitled to receive from his sub-tenant or the said sub-tenant shall be entitled to receive from the person holding under him, as the case may be, the difference between any sum recovered under sub-section (1) from such tenant or sub-tenant and the amount of Urban Immovable Property tax which would be leviable in respect of the said premises if the rateable value thereof were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent which he pays.

(3) Any person entitled to receive any sum under sub-sections (1) and (2) shall have, for the recovery thereof the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to receive the same.]

Remission and refund.

27. <sup>53</sup>[(1) When any building or land assessed to Urban Immovable Property tax is situated in <sup>54</sup>[Greater Bombay]-

(a) if a drawback of the property tax is sanctioned in respect of such building or land under section 158 of the 3[Bombay Municipal Corporation Act] on or after 1st October 1939, or

Bom. III of 1888.

(b) if a refund of the property tax is sanctioned in respect of such building or land or any portion thereof under section 175 of the <sup>55</sup>[Bombay Municipal Corporation Act] on or after 1st October 1939, or

Bom. III of 1888.

(c) if such building or any portion thereof is demolished or removed,

Bom. III of 1888.



otherwise than by order of the <sup>56</sup>[Municipal Commissioner for Greater Bombay] on or after 1st April 1939 and notice in respect of such demolition or removal has been given to the Commissioner under section 153 of the <sup>8</sup>[Bombay Municipal Corporation Act], the Municipal <sup>57</sup>[Corporation of Greater Bombay] shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.

<sup>58</sup>[(1AA) When any building or land assessed to Urban Immovable Property tax is situated in the City of Ahmedabad or City of Poona-

(a) if a drawback of the property tax is sanctioned in respect of such building or land;

(b) if a refund of the property tax is sanctioned in respect of such building or land or any portion thereof;

(c) if such building or any portion thereof is demolished or removed, other-wise than by order of the Municipal Commissioner and notice in respect of such demolition or removal has been given to the Municipal Commissioner, under the provisions of the Bombay Provincial Municipal Corporations Act, 1949, the Municipal Corporation concerned shall remit or refund such portion of the Urban Immovable Property Tax, in such manner and subject to such conditions as may be prescribed.]

Bom. LIX of 1949.

<sup>53</sup>[(1A) When any building or land assessed to Urban Immovable Property tax is situated in any Municipal area other than <sup>54</sup>[Greater Bombay], <sup>59</sup>[City of Ahmedabad and City of Poona] if a remission or refund of the property tax is granted in respect of such building or land under sub-section (2) of section 69 of the Bombay. District Municipal Act, 1901, or sub-section (2) of section 86 of the Bombay Municipal Boroughs Act, 1925, as the case may be, the Municipality concerned shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.]

Bom. III of 1901.  
Bom. XVIII of  
1925.

<sup>60</sup>[(1B) When any building or land assessed to Urban Immovable Property tax is situated in the Cantonment of Ahmedabad, <sup>61</sup>[Poona or Kirkee] if a remission or refund of the property tax is granted in respect of such building or land under section 75, 76 or 77 of the Cantonments Act, 1924, the Collector of Ahmedabad <sup>62</sup>[or Poona, as the case may be], shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.]

II of 1924.

(2) The burden of proving facts entitling any person to claim relief under this section shall be upon him.

28. (1) If any municipality makes default in the <sup>63\*</sup>collection or payment to the <sup>64</sup>[State] Government of any sum due in respect of the Urban Immovable Property tax, the <sup>64</sup>[State] Government may, after holding such inquiry as it thinks fit, fix a period for the <sup>63\*</sup> collection or payment of such sum.

Default of  
municipality.

(2) If the <sup>63\*</sup> collection or payment of such amount is not made within the period so fixed, the <sup>64</sup>[State] Government may, <sup>65</sup>[notwithstanding any law relating to the funds vesting in such municipality or any other law for the time being in force,] direct any bank in which any moneys of the municipality are deposited or the person in charge of the Government treasury or of any other place of security in which the moneys of the municipality are deposited to pay such sum from such moneys as may be standing to the credit of the municipality in such bank or as may be in the hands of such person or as may from time to time be received from or on behalf of the municipality by way of deposit by such bank or person ; and such bank or person shall be bound to obey such order.

(3) Every payment made pursuant to an order under sub-section (2) shall be & sufficient discharge to such bank or person from all liability to the

municipality in respect of any sum so paid by it or him out of the moneys of the municipalities so deposited with such bank or person.

Application of Part VI to certain areas subject to certain modifications.

<sup>66</sup>[28A. (1) The provisions of this Part shall continue to extend to any area specified in clause (iv) of section 20 notwithstanding such area ceasing to be a notified area, and being declared to be a municipal district under section 4 of the Bombay District Municipal Act, 1901, or a village under section 4 of the Bombay Village Panchayats Act, 1933.

Bom. III of 1901.  
Bom. VI of 1933.

(2) If such area is declared to be a municipal district, the provisions of this Part shall, after such declaration, apply to such area in such manner as they apply to any <sup>67</sup>[municipal district constituted under the Bombay District Municipal Act, 1901].

Bom. III of 1901.

Bom. VI of 1933.

(3) If such area is declared to be a village under section 4 of the Bombay Village Panchayats Act, 1933, the provisions of this Part shall after such declaration apply to such area subject to the following modifications :-

(i) in section 21—

(1) after sub-clause (b) in clause (1), the following new sub-clause shall be inserted, namely :-

" (bb) in villages the annual letting value determined in the manner prescribed ;"

(2) in clause (2)-

(a) after the word "have" where it occurs for the first time the words "in the municipal areas and in the <sup>68</sup>[areas of the Cantonments of Ahmedabad, Poona and Kirkee] " shall be inserted ; and

(b) after the words " as the case may be " the following shall be inserted, namely:-

" and in village the same meanings as the words houses and lands Lave in the Bombay Village Panchayats Act, 1933."

Bom. VI of 1933.

(3) after clause (5), the following new clause shall be inserted, namely:-

(5A) ' Panchayat' means a panchayat established under the Bombay Village Panchayats Act, 1933 " ; and

Bom. VI of 1933.

(4) after clause (8) the following new clause shall be inserted, namely :-

"(9) 'Village ' means a village as defined in clause (16) of section 3 of the Bombay Village Panchayats Act, 1933 " ;

Bom. VI of 1933.

(ii) in section 22 in the second proviso after the words " Provided further that " the words "in the municipal areas and in the 1[areas of the Cantonments of Ahmedabad, Poona and Kirkee] " shall be inserted ;

(iii) in section 23 in clause (c) after the words "local board " the words "or a Panchayat" shall be inserted ;

(iv) in section 24-

(1) in sub-section (1) after clause (b) the following new clause shall be inserted, namely:-

" (c) in the areas within the limits of a village by the

Collector or by such officer as he may authorise in this behalf  
"; and

(2) in sub-section (2) in clause (b) after the word "<sup>69</sup>[Kirkee]  
" the words "and in any area within the limits of a village "  
shall be inserted ;

(v) in section 24A in sub-section (1) for the words "Collector of  
Ahmedabad <sup>70</sup>[or Poona]" the words "Collector concerned " shall be  
substituted;

(vi) in section 27 after sub-section (1B) the following new sub-section  
shall be inserted, namely:-

"(1C) When any building or land assessed to Urban  
Immovable Property tax is situated in any village, if a remission or  
refund of the tax, levied on the owner or occupier of such building or  
land under the Bombay Village Panchayats Act, 1933, is granted  
under the said Act or the rules made thereunder, the Collector  
concerned shall remit or refund such portion of the Urban Immovable  
Property Tax, in such manner and subject to such conditions as may  
be prescribed "; and

Bom. VI of 1933.

(vii) in section 29 in sub-section (2), after the words " following  
matters " the following new clause shall be inserted, namely:-

" (aa) the manner in which the annual letting value of  
buildings and lands in villages shall be determined; "

(4) *If any portion of the Urban Immovable Property tax due in respect of any  
building or land situate within any such notified area for any period prior to  
its ceasing to be a notified area has remained in arrears on the date on which  
such area ceased to be a notified area, such portion shall notwithstanding  
anything contained in this Part or any law for the time being in force, be  
collected by the same authority by which and in the same manner in which  
such tax due in respect of the said building or land after such date may be  
collected.]*

Rules.

29. (1) The <sup>71</sup>[State] Government may make rules for carrying out the  
purposes of this Part.

(2) Without prejudice to the generality of the foregoing provision such rules  
shall provide for the following matters :-

(a) the manner in which the Urban Immovable Property tax shall be  
<sup>72\*\*</sup> collected in any municipal area a which no property tax is levied  
;

(b) the amount of rebate to which a municipality or other authority  
would be entitled under section 25 for the cost of collection of the  
Urban Immovable Property tax ;

(c) the time at and the manner in which the amount of the Urban  
Immovable Property tax collected shall be paid to the <sup>71</sup>[State]  
Government;

(d) the portion of the Urban Immovable Property tax which shall be  
refunded or remitted, and the manner in which, and the conditions  
subject to which, such remission or refund shall be granted ;

(e) such other matters which in the opinion of the <sup>71</sup>[State]  
Government are required to be prescribed by rule

(3) The rules made under this section shall be subject to the condition of  
previous publication.

**PART VII.**  
**NEWSPAPER ADVERTISEMENTS TAX.**  
*[Repealed by Act XXVIII of 1951, s. 3.]*

<sup>73</sup>[PART VIII.  
**OTHER TAXES.**

Amendment of  
Bom. of 1923.

<sup>73</sup>[41]. In the Bombay Entertainments Duty Act, 1923, for sub-section (1) of section 3, the following shall be substituted, namely :—

Bom. I of 1923.

"(1) There shall from the 1st day of April 1948 be levied and paid to the Government of Bombay on all payments for admission to any entertainment a duty (hereinafter referred to as 'entertainments duty') at the following rate, namely :—

Where the payment, excluding the amount of duty, is made for admission to a race course licensed under the Bombay Race Course Licensing Act, 1912, 371/2 per cent, of such payment and in any other case,

Bom. III of 1912.

where the payment excluding the amount of the duty-

- (i) does not exceed four annas ... one anna.
- (ii) exceeds four annas but does two and half annas. not exceed eight annas.
- (iii) exceeds eight annas but does five annas. not exceed one rupee.
- (iv) exceeds one rupee but does ten annas. not exceed two rupees.
- (v) exceeds two rupees but does one rupee and four annas. not exceed four rupees.
- (vi) exceeds four rupees but does two rupees. not exceed five rupees.
- (vii) exceeds five rupees but does two rupees and eight annas. not exceed ten rupees.
- (viii) exceeds ten rupees, for two rupees and eight annas." every five rupees or part thereof in excess of the first ten rupees, in addition to the payment on the first ten rupees.

Amendment of  
Bom. VI of 1925.

<sup>73</sup>[42]. In the Bombay Betting Tax Act, 1925,-

Bom VI of 1925.

- (a) in section 5, for the figures and words " 10 per cent." the figures and words "12 1/2 per cent." shall be substituted;
- (b) in section 8, for the figures and words " 10 per cent." the figures and words " 121/2 per cent." shall be substituted.]

@ This word was substituted for the word "Bombay" by Guj. 15 of 2011, s. 3.

<sup>1</sup> For Statement of Objects and Reasons, see Bombay Government Gazette, 1930, Pt. V. p.p. 30-34; for Report of the Select Committee, see Bombay Government Gazette, 1932, Part V, p. 40-47; and for Proceedings in Council, see Bombay Legislative Council Debates, 1932, Vol, XXXIV..

\* Sections 3 to 9 of Bom. 1 of 1940, sections 3, 4, 6 and 7 of Bom. 4 of 1941, sections 3 and 5 of Bom. 6 of 1942, section 3 of Bom. 3 of 1943, Bom. 4 of 1944 and Bom. 4 of 1945, and sections 3 to 8 of Bom. 9 of 1946 were re-enacted by Bom. 23 of 1948.

<sup>2</sup> The words "to provide for the levy of a duty on consumption of electrical energy "were deleted by Bom. 40 of 1958, s. 16.

<sup>3</sup> The words " for the purposes of lights and fans " were deleted by Bom. 2 of 1949, s. 2.

<sup>4</sup> This portion was substituted for the original by Bom. 23 of 1948, s. 9.

<sup>5</sup> These words were inserted by Bom. 2 of 1949, s. 2.

- <sup>6</sup> The words "to provide for the levy of a duty on consumption of electrical energy " were deleted by Bom 40 of 1968, s. 15.
- <sup>7</sup> The words "for the purposes of lights and fans " were deleted by Bom. 2 of 1949, s.
- <sup>8</sup> This portion was substituted for the original by Bom. 23 of 1948, s. 10.
- <sup>9</sup> Central Acts.
- <sup>10</sup> These words were inserted by Bom. 2 of 1949, s. 2.
- <sup>11</sup> These words were substituted for the words "whole of the Presidency of Bombay" by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.
- <sup>12</sup> Sub-section (3) was deleted by Bom. 23 of 1948, i. 11.
- <sup>13</sup> These words were substituted for the word "cities" by Bom. 4 of 1939. s.6 (1).
- <sup>14</sup> Part VI was added by Bom. 4 of 1939, s. 7.
- <sup>15</sup> Clauses (i) to (iii) were substituted for the original by Bom. 37 of 1953, s. 7 (1).
- <sup>16</sup> The word "Chembur" was deleted by Bom. 17 of 1945, s. 9, read with Bom. 8 of 1950.
- <sup>17</sup> The words "and the limits formerly included in notified area of Chembur," were deleted by Bom. 37 of 1953, s. 7 (2).
- <sup>18</sup> These words were substituted for the words " Cantonment of Ahmedabad " by Bom. 23 of 1948, s. 3(ii).
- <sup>19</sup> Sub-clause (a) was substituted for the original by Bom. 37 of 1953, s. 8 (1).
- <sup>20</sup> These words were substituted for the words "area of the Cantonment of Ahmedabad" by Bom. 9 of 1946, s. 4, read with Bom. 23 of 1948, s. 8.
- <sup>21</sup> This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1960.
- <sup>22</sup> These words were substituted for the words and figures " City of Bombay Municipal Act, 1888 " by Bom. 17 of 1945, s. 9, read with Bom. 8 of 1950.
- <sup>23</sup> These words and figures were inserted by Bom. 37 of 1963, s. 8 (2).
- <sup>24</sup> Clause (2A) was inserted, by Bom. 37 of 1963, s. 8 (3).
- <sup>25</sup> This portion was substituted for the portion beginning with the words " the City of Bombay" and ending with the words " Municipal Corporation Act " by Bom. 37 of 1953, s. 8 (4).
- <sup>26</sup> These words were substituted for the words "area of the Cantonment of Ahmedabad " by Bom. 9 of 1946, s. 4 read with Bom. 23 of 1948, s. 3.
- <sup>27</sup> The word " State " was substituted for the word " Provincial" by the Adaptation of Laws Order, 1950.
- <sup>28</sup> These words were substituted for the figure and words "7 per cent. of the annual letting value of such buildings or lands " by Bom. 2 of 1949, s. 8.
- <sup>29</sup> Clause (1) was substituted for the original by Bom. 37 of 1953, s.9.
- <sup>30</sup> The brackets and figures "(2)" and "(3)" were substituted for the words "Provided further that" and "Provided also that "respectively by Bom. 9 of 1950, s.5.
- <sup>31</sup> This proviso was added by Bom. 8 of 1947, s.4.
- <sup>32</sup> these words were substituted for the words "used for the purpose of one and the same business" by Bom. 23 of 1948, s.13.
- <sup>33</sup> This portion was added by Bom. 9 of 1950, s.5.
- <sup>34</sup> The words " His Majesty for purpose of " were deleted by the Adaptation of Laws Order, 1950.
- <sup>35</sup> The word "State" was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950
- \* The word " and " was deleted by Bom. 6 of 1942, s. 5, read with Bom. 23 of 1948, s. 4.
- <sup>36</sup> The word "and" and clause (e) were inserted, by the Adaptation of Laws Order, 1950.
- <sup>37</sup> Clause (3) in the Explanation was inserted by Bom. 6 of 1942, s. 5, read with Bom. 23 of 1948, s. 4.
- <sup>38</sup> The words "levied and" were deleted by Bom. 1 of 1940, s. 4 (i) ,read with Bom. 23 of 1948, s. 2.
- <sup>39</sup> These words were inserted by Bom. 17 of 1939, s. 2. This provision shall be deemed to have come into force on 31st March 1939.
- <sup>40</sup> These words were added by Bom. 9 of 1946, s. 5 (i), read with Bom. 23 of 1948. s. 8.
- <sup>41</sup> The words " levy and " and the words " levied and " were deleted by Bom. 1 of 1940, s. 4(ii), read with Bom. 23 of 1948, s. 2.
- <sup>42</sup> These words were substituted for the words " area of the Cantonment of Ahmedabad " by Bom. 9 of 1946, s.5 (ii) read with Bom. 23 of 1948, s.8.
- <sup>43</sup> Section 24A and 24B were inserted by Bom. 17 of 1939, s.3. These sections shall be deemed to have come into force on 31st March 1939.
- <sup>44</sup> The words "levy and" were deleted by Bom. 1 of 1940, s.5. read with Bom. 23 of 1948, s.2.
- <sup>45</sup> The words " or Poona" were inserted by Bom. 9 of 1946, s.6. read with Bom. 23 of 1948, s.8.
- <sup>46</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
- <sup>47</sup> The words " levy and " were deleted by Bom. 1 of 1940, s. 5, read with Bom. 23 of 1948, s. 2.
- <sup>48</sup> This section was inserted by Bom. 1 of 1940, s. 6, read with Bom. 23 of 1948, s. 2.
- <sup>49</sup> This section was inserted by Bom. 17 of 1939, s. 3.
- <sup>50</sup> This word was substituted for the word " Provincial", by the Adaptation of Laws Order, 1950.
- <sup>51</sup> The words "levy and "were deleted by Bom. 1 of 1940, s. 7, read with Bom. 23 of 1948, s. 2.
- <sup>52</sup> This section was added by Bom. 16 of 1951, s. 5.
- <sup>53</sup> Sub-sections (1),(1A) and (1B) were substituted for the original sub-section (1) by Bom. 4 of 1941, s. 6 (1) read with Bom. 23 of 1948, s. 3. Sub-sections (2) and (3) of Bom. 4 of 1941 read as follows:-(2) The amendments made by this section in section 27 of the said Act shall be deemed to have been made and to have taken effect from the 1st day of April 1939. (3) Notwithstanding anything contained in section 27 of the said Act as amended by this section, no claim for remission or refund of any portion in the Urban Immovable Property Tax, levied in respect of any building or land for any period prior to the date of the coming into force of this Act, shall be admitted, if remission or a refund of a portion of such tax levied for such period has been granted before such date.
- <sup>54</sup> These words were substituted for the words "the City of Bombay" by Bom. 17 of 1945, s. 9, read with Bom. 8 of 1950.
- <sup>55</sup> These words were substituted for the words and figures "City of Bombay Municipal Act, 1888", by Bom. 17 of 1945.
- <sup>56</sup> These words were substituted for the words "Municipal Commissioner for the City of Bombay", by Bom. 17 of 1945.
- <sup>57</sup> These words were substituted for the word " corporation of the City of Bombay" by Bom. 17 of 1945.
- <sup>58</sup> Sub-section (1AA) was inserted by Bom. 37 of 1953, s. 10 (1).
- <sup>59</sup> These words were inserted, by Bom. 37 of 1953, s.10 (2).

---

<sup>60</sup> Sub-sections (1), (1A) and (1B) were substituted for the original sub-section (1) by Bom. 4 of 1941, s. 6 (1) read with Bom. 23 of 1948, s. 3. Sub-sections (2) and (3) of Bom. 4 of 1941 read as follows:-

(2) The amendments made by this section in section 27 of the said Act shall be deemed to have been made and to have taken effect from the 1st day of April 1939.

(3) Notwithstanding anything contained in section 27 of the said Act as amended by this section, no claim for remission or refund of any portion in the Urban Immovable Property Tax, levied in respect of any building or land for any period prior to the date of the coming into force of this Act shall be admitted, if remission or a refund of a portion of such tax levied for such period has been granted before such date.

<sup>61</sup> These words were inserted by Bom. 9 of 1946, s. 7(i), read with Bom. 23 of 1948, s. 8.

<sup>62</sup> These words were inserted, by Bom. 9 of 1946, s. 7(ii), read with Bom. 23 of 1948, s. 8.

<sup>63</sup> The word "levy" was deleted by Bom. 1 of 1940, s. 8, read with Bom. 23 of 1948, s. 2.

<sup>64</sup> The word "State" was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>64</sup> The word "State" was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>65</sup> These words were inserted by Bom. 17 of 1939, s. 4. This provision shall be deemed to have come into force on 31st March 1939.

<sup>66</sup> This section was inserted by Bom. 4 of 1941, s. 7, read with Bom. 23 of 1948, s. 3.

<sup>67</sup> These words and figures were substituted for the words, figures and brackets "municipal area specified in clause (iii) of the said section 20" by Bom. 37 of 1953, s. 11.

<sup>68</sup> These words were substituted for the words "area of the Cantonment of Ahmedabad" by Bom. 9 of 1946, s. 8 (i), read with Bom. 23 of 1948, s. 8.

<sup>69</sup> This word was substituted for the word "Ahmedabad" by Bom. 9 of 1946, s. 8 (ii), read with Bom. 23 of 1948, s. 8.

<sup>70</sup> These words were inserted, by Bom. 9 of 1946.

<sup>71</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>72</sup> The words "levied and" were deleted by Bom. 1 of 1940, s. 9, read with Bom. 23 of 1948, s. 2.

<sup>73</sup> This section was renumbered by Bom. 2 of 1949, s. 9.