Cantonments Act, 2006

Section 67 - Charging of fees The Board shall, for the purposes of this Act, charge the following fees, namely

section 62 or in the foregoing provisions of this section likely to promote the safety, health or convenience of the inhabitants of the cantonment; (xxiv) establishing and maintaining or supporting libraries, museums, art galleries, botanical or zoological collections; (xxv) establishing and maintaining or supporting stadia, gymnasia, akharas and places for sports and games; (xxvi) establishing theatres and cinemas; (xxvii) organising and managing fairs and exhibitions; (xxviii) constructing and maintaining:-- (a) rest-houses; (b) poor-houses; (c) infirmaries; (d) children's home; (e) houses for deaf and dumb and for disabled and handicapped children; (f) shelters for destitute and disabled persons; (g) asylums for persons of unsound mind; (h) old age homes; (i) working women's hostels; (xxix) establishing and managing chemical or bacteriological laboratories for the examination or analysis of water, food and drugs for the detection of diseases or research connected with the public health or medical relief; (xxx) providing relief to destitute and disabled persons; (xxxi) establishing and maintaining veterinary hospitals; (xxxii) constructing and maintaining warehouses and godowns; (xxxiii) constructing and managing garages, sheds and stands for vehicles and cattle sheds; (xxxiv) constructing and managing community halls and convention halls; (xxxv) holding seminars, workshops, public debates, and similar activities particularly on issues and rules and regulations of civic importance. Explanation.--For the purposes of clause (xvii)-- (a) "conservation" means the supervision, management and maintenance of a place to retain its historical, architectural, aesthetic or cultural significance or of environment and includes the protection, improvement, preservation, restoration, reconstruction and adoption or a combination of more than one of these activities, and the use of such place in a way that ensures the social as well as economic benefits; (b) "ancient and historical monuments, archaeological sites and remains or place of public importance" include buildings, artefacts, structures, areas, or precincts of historical or aesthetical or educational or scientific or cultural or environmental significance, and those natural features of environmental signifcance or scenic beauty, as may be declared by the Board. (2) A Board may, either within or outside the cantonment, make provision for the doing of anything on which expenditure is declared by the Central Government, or by the Board with the sanction of the Central Government, to be an appropriate charge on the cantonment fund or the cantonment development fund. (1) A Board may make provision subject to availability of funds for--(i) educational objects in a cantonment; (ii) the objectives of public health and medical care; (iii) works relating to water-supply, drainage and lighting; (iv) the preservation, improvement and upgradation of environment, outside the cantonment, if it is satisfied that the interests of the residents of the cantonment will be served thereby. (1) The Board shall, with the previous sanction of the Central Government, impose the following taxes for the purposes of this Act:-- (a) property tax; and (b) tax on trades, professions callings and employments. (2) In addition to the taxes specified in sub-section (1) the Board may, for the purposes of this Act, impose any tax which under any enactment for the time being in force may be imposed in any municipality in the State in which the cantonment is situated: Provided that the Board shall revise every five years, the rates of taxes imposed under sub-sections (1) and (2): Provided further that the Board shall not abolish any tax imposed under this section or vary it to the Board's financial disadvantage without the prior sanction of the Central Government and the tax mentioned in sub-section (2) shall not exceed the ceiling prescribed in this behalf by clause (2) of article 276 of the Constitution. (3) The taxes specified in sub-sections (1) and (2) shall be imposed, assessed and collected in accordance with the provisions of this Act, rules and the bye-laws made thereunder. (4) Any tax imposed under this section shall take effect from the date of its notification in the Official Gazette or where any later date is specified in this behalf in the notification, from such later date. a) licence fee on vehicles and animals; (b) licence fee on advertisements other than advertisements in newspapers; (c) fee relating to maintenance of property records; (d) processing fee on buildings payable along with application for sanction of the building plan; (e) licence fee on entry of vehicles; (f) betterment fee on the increase in land value caused by the execution of any development work; and (g) such other fee which the Board may by regulation specify: Provided that the fee charged under clause (g) of this section shall not be less than the cost incurred by the Board for or in connection with the specific service to which the fee relates.