Cantonments Act, 2006

Section 84 - Remission of tax In a cantonment when any building or land has remained vacant and unproductive of rent for sixty or

a) when any building or land is leased for occupation through the season only, but the rent charged is the full annual rent, no remission or refund shall be admissible under this section in respect of any time outside the season during which the building or land remains vacant; (b) when such building or land has remained vacant and unproductive of rent, in respect of any time, not being less than sixty consecutive days during which within the season, the Chief Executive Officer shall remit or refund one-half of such portion of any tax assessed on the annual rateable value thereof as bears to the whole of the tax so assessed the same proportion as the number of days during which the building or land has remained vacant and unproductive of rent bears to the total length of the season.