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**Cantonments Act, 2006**

**Section 113 - Exemption of poor persons A Board may exempt, for a period not exceeding one year at a time from the payment of any**

Section 113 - Exemption of poor persons A Board may exempt, for a period not exceeding one year at a time from the payment of any tax, or any portion of a tax imposed under this Act, any person who in its opinion is by reason of poverty unable to pay the same.