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Cantonments Act, 2006

Section 116 - Obligation to disclose liability

1) The Chief Executive Officer, may, by written notice, call upon any inhabitant of the cantonment to furnish such information as may be necessary for the purpose of ascertaining-- (a) whether such inhabitant is liable to pay, or has correctly paid, any tax imposed under this Act; (b) at what amount he should be assessed; or (c) the annual value of the building or land which he occupies and the name and address of the owner or lessee thereof. (2) If any person, when called upon under sub-section (1) to furnish information, neglects to furnish it within the period specified in this behalf by the Chief Executive Officer or furnishes information which is not true to the best of his knowledge or belief, he shall be punishable with fine which may extend to five thousand rupees and shall also be liable to be assessed at such amount on account of tax as the Chief Executive Officer may deem proper, and the assessment so made shall, subject to the provisions of this Act, be final.