Cantonments Act, 2006

Section 118 - Distraint not to be invalid by reasons of immaterial defect No distress levied or attachment made under this Chapter

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. The Board shall, for the purposes of this Act, charge the following fees, namely:-- (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. Save as otherwise provided in this Act, the property tax shall be levied on lands and buildings in the cantonment and shall consist of not less than ten and not more than thirty per cent of the annual rateable value of lands and buildings: Provided that the Board may, when fixing the rate at which the property tax shall be levied during any year, determine that the rate leviable in respect of lands and buildings or portions of lands and buildings in which any particular class of trade or business is carried on shall be higher than the rate determined in respect of other lands and buildings or portions of other lands and buildings by an amount not exceeding one half of the rate so fixed: Provided further that the tax may be levied on graduated scale, if the Board, so determines. Explanation.--Where any portion of a land or building is liable to a higher rate of the tax such portion shall be deemed to be a separate property for the purpose of municipal taxation alone. When a resolution has been passed by the Board proposing to impose a tax under