Cantonments Act, 2006

Section 121 - for the execution of specific development projects

section 105 and this section, if any, shall immediately after the sale of the property, be credited to the cantonment fund, and the notice of such credit shall immediately be given to the person whose property has been sold, or to his legal representative and, if such money is claimed, within a period of one year from the date of notice, a refund thereof shall be made to the said person or his representative. (4) Any surplus of the sale proceeds not claimed within one year as aforesaid shall be the property of the Board. Instead of proceeding against a defaulter by distress and sale of movable property or attachment and sale of immovable property as hereinbefore provided in this Chapter, or after a defaulter has been so proceeded against unsuccessfully or with only partial success, any sum due or the balance of any sum due, as the case may be, from such defaulter on account of a tax may be recovered from him by a suit in any court of competent jurisdiction. A Board shall be dVeemed to be a municipal committee for the purposes of taxation as per the Municipal Taxation Act, (11 of 1881) 1881. The Central or the State Government, as the case may be, shall pay to a Board annually service charges for providing collective municipal services or development work in a cantonment where the Central or the State Government properties are situated as worked out by the Board based on the guidelines issued in this behalf by the Central Government or the State Government. A Board may make special provisions for the cleansing of any factory, hotel, club or group of buildings or lands used for any one purpose and under one management, and may fix a special rate and the dates and other conditions for periodical payment thereof, which shall be determined by a written agreement with the person liable for payment of the conservancy or scavenging tax in respect of such factory, hotel, club or group of buildings or lands: Provided that, in fixing the amount, proper regard shall be had to the probable cost to the Board of the services to be rendered. (1) When in pursuance of section 110, a Board has fixed a special rate for the cleansing of any factory, hotel, club or group of buildings or lands, such premises shall be exempted from the payment of conservancy or scavenging tax imposed in the cantonment. (2) The following buildings and lands shall be exempt from any property tax other than tax imposed to cover the cost of specific services rendered by the Board, namely:-- (a) places set apart for public worship and either actually so used or used for no other purpose and rendering services free of cost without deriving any income whatsoever; (b) buildings used for educational purposes, public libraries, play grounds and dharamshalas which are open to the public and from which no income is derived; (c) hospitals and dispensaries maintained wholly by charitable contributions; (d) burning and burial grounds, not being the property of the Government or a Board, which are controlled under the provisions of this Act; (e) buildings or lands vested in a Board; and (f) any buildings or lands, or portion of such buildings or lands, which are the property of the Government. The Central Government may, by notification in the Official Gazette, exempt, either wholly or in part from the payment of any tax imposed under this Act, any person, or class of persons or any property or goods or class of property or goods. 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. (1) The Board may, with the previous sanction of the General Commanding Officer-in-Chief, the Command, allow any person to compound for any tax. (2) Every sum due by reason of the composition of a tax under sub-section (1) shall be recoverable as if it were a tax. The Board may write off any sum due on account of any tax or rate or of the costs of recovering any tax or rate if such sum is, in its opinion, irrecoverable: Provided that, where the sum written off in favour of any one person exceeds two thousand and five hundred rupees, the sanction of the General Officer Commanding-in-Chief, the Command shall be first obtained. (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. No assessment and no charge or demand on account of any tax or fee shall be impeached or affected by reason only of any mistake in the name of any person liable to pay such tax or fee, or in the description of any property or thing, or any mistake in the amount of the assessment, charge or demand, if the directions contained in this Act and the rules and bye-laws made thereunder have in substance and effect been complied with; but any person who sustains any special damage by reason of any such mistake shall be entitled to recover such compensation for the same, as the Board may decide. No distress levied or attachment made under this Chapter shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account only of any defect of form in the notice of demand, warrant of distress or attachment and sale or other proceeding relating thereto; nor shall any such person be deemed a trespasser ab initio on account of any irregularity afterwards committed by him; but any person who sustains any special damage by reason of any such irregularity shall be entitled to recover such compensation for the same, as the Board may decide. (1) There shall be formed for every cantonment a cantonment fund and there shall be placed to the credit thereof the following sums, namely:-- (a) the balance if any, of the cantonment fund formed for the cantonment under the Cantonments Act, 1924; (b) all sums received by or on behalf of the Board. (2) There shall also be formed for every cantonment, a cantonment development fund and there shall be placed to the credit, thereof the following sums, namely:-- (i)any sum received from the Central Government or the Government of any State by way of contributions, grants, subsides or by any other way for the implementation of any specific scheme or for the execution of any specific project; (ii) any sum received from any individual or association of individuals by way of gift or deposit; and (iii) any sum raised or borrowed under section 121 for the execution of specific development projects.