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**Cantonments Act, 1924**

**Section 60 - GENERAL POWER OF TAXATION Act 15 of 1983, Clause 39.- Sub-section**

2) of section 60 of the Act provides that a tax imposed under this section shall take effect from the date of notification in the Official Gazette. This provision does not confer power on the Board to notify that the tax may also be imposed from a date specified in such notification as this will give information to the persons residing in the cantonment and also facilitate realisation of tax. An amendment for this purpose is proposed to be made in this section.- Gaz. of Ind., 9-7-1982, Pt. II, S. 2, Ext., p. 49 (No. 26).