Cantonments Act, 1924

Section 63A - POWER OF CENTRAL GOVERNMENT TO ISSUE DIRECTIONS TO THE BOARD

1) Where the Central Government is of opinion that for securing adequate financial provision for the efficient discharge of the duties and functions of a Board it is necessary so to do, it may issue directions to the Board requiring it to impose within the cantonment area any tax specified in the direction which it is empowered under this Act to impost and which is not already imposed within the said area or to enhance any existing tax in such manner or to such extent as the Central Government considers fit and the Board shall, in accordance with the direction, forthwith impose or enhance such tax in accordance with the provisions of this Chapter: Provided that- (a) no such directions shall be issued without giving the Board and the inhabitants .of. the cantonment area, an opportunity of showing cause why such directions should not be issued; (b) the Central Government shall take into consideration any objection which the Board or any inhabitant of the cantonment area may make against the imposition or enhancement of such tax; (c) it shall not be lawful for the Board to modify or abolish such tax when, imposed or enhanced without the sanction of the Central Governments (2) The Centre Government may, at,any time, cancel or modify any direction issued, by it under sub-section (1) With effect fromf-such date as may be specified in the direction and on and from the date so specified the imposition or enhancement of such tax shall cease or be modified accordingly.] Act 18 of 1983, Clause 41.- This clause seeks to insert newsection 63Ain the Act to empower the Central Government to issue directions to a cantonment Board to impose new taxes or to enhance an existing tax when the Government considers it necessary so to do for augmenting the revenues of the Board.-Gaz. of Ind.,9-7-1982, Pt. II, S 2, Ext., p. 50 (No. 26).