Cantonments Act, 1924

Section 71 - AMENDMENT OF ASSESSMENT LIST a[

1) The Board may amend the assessment list at any time- (a) by inserting or omitting the name of any person whose name ought to have been or ought to be inserted or omitted, or (b) by inserting or omitting any property which ought to have been or ought to be inserted or omitted, or (c) by altering the assessment on any property which has been erroneously valued or assessed through fraud, accident or mistake, whether on the part of the Board or of the Assessment Committee or of the assessee, or (d) by revaluing or re-assessing any property the value of which has been increased, or (e) in the case of a tax payable by an occupier, by changing the name of the occupier: Provided that no person shall by reason of any such amendment become liable to pay any tax or increase of tax in respect of any period prior to the commencement of the year in which the assessment is made.] b[(1a) Before making any amendment under sub-section (1) the Board shall give to any person affected by the amendment notice of not less than one month that it proposes to make the amendment.] (2) Any person interested in any such amendment may tender an objection to thec[Board] in writing before the time fixed in the notice, and shall be allowed an opportunity of being heard in support of the same in person or by authorised agent.