Cantonments Act, 1924

Section 87 - CONDITIONS OF RIGHT TO APPEAL No appeal shall be heard or determined under this chapter unless

a) the appeal is, in the case of a tax assessed on the annual value of buildings or lands or both, brought within thirty days next after the date of the authentication of the assessment list undersection 69(exclusive of the time requisite for obtaining a copy of the relevant entries therein),or as the case may be, within thirty days of the date on which an amendment is finally made undersection 71, and in the case of any other tax, within thirty days next after the date of the receipt of the notice of assessment or of alteration of assessment or. if no notice has been given, within thirty days next after the date of the presentation of the first bill in respect thereof: Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this section if the appellant satisfies thea[District Court] before whom the appeal is preferred that he had sufficient cause for not preferring it within that period; (b) the amount, if any, in dispute in the appeal has been deposited by the appellant in the office of theb[Board]