Cantonments Act, 2006

Section 72 - 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 which it is empowered under this Act to impose and which is not already imposed within the said area or to enhance any existing tax in such a manner or to such an 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 Government. (2) The Central Government may, at any time, cancel or modify any direction issued by it under sub-sec. (1) with effect from 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.