Cantonments Act, 2006

Section 96 - 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 rateable value of buildings or lands or both, brought within thirty days next after the date of the authentication of the assessment list under (S.77) (exclusive of the time required 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 under (S.79) 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 the District Court before whom the appeal is preferred that he had sufficient cause for not preferring it withirfthat period; (b) the amount including the assessed tax or duty, if any, in dispute in the appeal shall be Deposited by the appellant every year on or before the due date in the office of the Board till the appeal is decided by the District Court.