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**Cantonments Act, 2006**

**Section 102 - Interest payable on taxes due**

1) If a person on whom a notice of demand has been served under (S.100), does not, within thirty days from the service of such notice, pay the sum demanded in the notice, he shall be liable to pay by way of interest, in addition to the sum and other charges due one per cent., of the sum due for each complete month from the date of expiry of the period of thirty days as aforesaid. (2) The amount of interest shall be recoverable in the same manner as moneys recoverable by the Board under (S.324) . Provided that (a) where no appeal has been preferred, the Chief Executive Officer with the previous sanction of the Board; and (b) in any other case, the District Court hearing the appeal under (S.93), may remit the whole or any part of the interest payable in respect of any period.