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Cantonments Act, 2006

Section 114 - Composition

1) The Board may, with the previous sanction of the General Commanding Officer-in-Chief, the Command, allow any person to compound for any tax. (2) Every sum due by reason of the composition of a tax under sub-sec. (1) shall be recoverable as if it were a tax. SECTION 115 Irrecoverable debts: The Board may write off any sum due on account of any tax or rate or of the costs of recovering any tax or rate if such sum is, in its opinion, irrecoverable: Provided that, where the sum written off in favour of any one person exceeds two thousand and five hundred rupees, the sanction of the General Officer Commanding-in-Chief, the Command shall be first obtained.