Cantonments Act, 1924

Section 60 - General Power of Taxation

1[60. General power of taxation.--

(1) The Board may, with the previous sanction of the Central Government], impose in any cantonment any tax which, under any enactment for the time being in force, may be imposed in any municipality in the State wherein such cantonment is situated.

2[* * *]

(2) Any tax imposed under this section shall take effect from the date of its notification in the Official Gazette3[or where any later date is specified in this behalf in the notification, from such later date].

---

1. Substituted by Act 24 of 1936, section 23, for the original section.

2 The proviso to sub-section (1) rep. by the A.O. 1937.

3 Inserted by Act 15 of 1983, section 39 w.e.f. 1-10-1983.