

Cantonments Act, 1924

Section 65 - Incidence of Taxation

(1) Save as otherwise expressly provided in the notification imposing the tax, every tax 1 [assessed] on the annual value of buildings or lands or of both shall be leviable primarily upon the actual occupier of the property upon which the said tax is assessed, if he is the owner of the buildings or lands or holds them on a building or other lease 2 [granted by or on behalf of the Government or] the 3 [Board] or on a building lease from any person.

(2) In any other case, the tax shall be primarily leviable as follows, namely:--

(a) if the property is let, upon the lessor;

(b) if the property is sub-let, upon the superior lessor;

(c) if the property is unlet, upon the person in whom the right to let the same vests.

4 [(2A) The liability of the several owners of any building which is, or purports to be, severally owned in parts or flats or rooms or separate tenements for the payment of such tax or any installment thereof payable during the period of such ownership shall be joint and several.]

(3) On failure to recover any sum due on account of such tax from the person primarily liable, there may be recovered from the occupier of any part of the buildings or lands in respect of which the tax is due such portion of the sum due as bears to the whole amount due the same ratio which the rent annually payable by such occupier bears to the aggregate amount of the letting value thereof, if any, stated in the authenticated assessment list.

(4) An occupier who makes any payment for which he is not primarily liable under this section shall, in the absence of any contract to the contrary, be entitled to be reimbursed by the person primarily liable for the payment, and, if so entitled, may deduct the amount so paid from the amount of any rent from time to time becoming due from him to such person.

1. Inserted by Act 26 of 1927, section 7.

2. Substituted by Act 24 of 1936, section 25, for "from the Secretary of State in Council or from".

3. Substituted by Act 24 of 1936, section 69, for "Cantonment Authority".

4. Inserted by Act 15 of 1983, section 42 w.e.f. 1-10-1983.
