

Cantonments Act, 1924

Section 76 - Remission of Tax

In a cantonment¹[* * *] when any building or land has remained vacant and unproductive of rent for²[sixty] or more consecutive days³[* * *] the⁴[Board] shall remit or refund, as the case may be,⁵[one-half of such portion of any tax] assessed on the annual value thereof⁶[* * *] as maybe proportionate to the number of days during which the said building or land has remained vacant and unproductive of rent:

⁷[Provided that in any cantonment which the Central Government, by notification in the Official Gazette, has declared to be a hill cantonment and in respect of which the Central Government by the same or a like notification has declared a portion of the year to be the season for the cantonment, when any building or land is leased for occupation through the season only, but the rent charged is the full annual rent, no remission or refund shall be admissible under this section in respect of any time outside the season during which the building or land remains vacant, but in respect of any time, not being less than sixty consecutive days during which within the season such building or land has remained vacant and unproductive of rent, the Board shall remit or refund one-half of such portion of any tax] assessed on the annual value thereof as bears to the whole of the tax so assessed the same proportion as the number of days during which the building or land has remained vacant and unproductive of rent bears to the total length of the season.

1 The words "other than a hill cantonment" omitted by Act 24 of 1936, section 30.

2. Substituted by Act 24 of 1936, section 30, for "ninety".

3. The words "other than a hill cantonment" omitted by Act 24 of 1936, section 30.

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

5. Substituted by Act 15 of 1983, section 49, for "such portion of any tax" w.e.f. 1-10-1983.

6. The words "and payable in respect of that year" omitted by Act 24 of 1936, section 30.

7. Inserted by Act 15 of 1942, section 7.
