Cantonments Act, 1924

Section 92A - Interest Payable on Taxes Due

1[92A Interest payable on taxes due.--

(1) If a person or whom a notice of demand has been served under section 91, 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,--

(a) one-half per cent, of the sum due for each complete month for the first six months, from the date of the expiry of the period of thirty days aforesaid; and

(b) one per cent of the sum due for each complete month thereafter, during the time he continues to make default in the payment of the sum due.

(2) The amount of interest shall be recoverable in the same manner as moneys recoverable by the Board under section 259 :

Provided that--

(a) where no appeal has been preferred, the Executive Officer with the previous sanction of the Board, and

(b) in any other case, the District Court hearing the appeal under section 84, may remit the whole or any part of the interest payable in respect of any period.]

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1. Inserted by Act 15 of 1983, section 61 w.e.f. 1-10-1983.