

Cantonments Act, 1924

Section 103 - Obligation to Disclose Liability

(1) The Executive Officer may, by written notice, call upon any inhabitant of the cantonment to furnish such information as may be necessary for the purpose of ascertaining--

(a) whether such inhabitant is liable¹[to pay, or has correctly paid, any tax] imposed under this Act;

(b) at what amount he should be assessed; or

(c) the annual value of the building or land which he occupies and the name and address of the owner or lessee thereof.

²[(2) If any person, when called upon under sub-section (1) to furnish information, neglects to furnish it within the period specified in this behalf by the Executive Officer or furnishes information which is not true to the best of his knowledge or belief, he shall be punishable with fine which may extend to five hundred rupees] and shall also be liable to be assessed at such amount on account of tax as the Board may deem proper, and the assessment so made shall, subject to the provisions of this Act, be final.

1. Substituted by Act 15 of 1983, section 68, for "to pay any tax" w.e.f. 1-10-1983.

2. Substituted by Act 2 of 1954, section 13, for the original sub-section (2).
