

- (b) a tax on dogs kept within the city ;
- (c) a toll on vehicles and animals entering the city but not liable to taxation under clause (b) of sub-section (1) ;
- (d) market dues on persons exposing goods for sale in any market or in any space belonging to or under the control of Government or of the Corporation;
- (e) a drainage tax where a system of drainage has been introduced ;
- (f) a tax on pilgrims resorting periodically to a shrine within the limits of the Corporation ;
- (g) a tax on passengers and goods carried by road or inland waterways ;
- (h) a toll on new bridges constructed by the Corporation ;
- (i) Octroi ; and
- (j) any other tax with the prior approval of the State Government.

Levy of Surchage on tax. 145. The Corporation may levy, with the sanction of the Government, a surcharge on any tax other than taxes on profession, trades and callings, levied by the Corporation for the purpose of providing any specific civic service or amenity :

Provided that no such surcharge shall be levied if a tax or cess is already being levied for the same purpose by the Corporation.

Procedure in levying tax, etc. 146. Before the Corporation passes any resolution imposing a tax or duty or fee for the first time, it shall direct the Commissioner to publish a notice in the Gazette or in the local newspapers clearly indicating the nature and amount of the tax or duty or fees and the date from which it is proposed to impose such tax, duty or fees :

Provided that any resolution abolishing an existing tax or duty or fees or reducing or increasing the rates at which any tax or duty or fee is levied shall not be carried into effect without the sanction of the Government.

## CHAPTER XII

## The Property Taxes

Components  
and rates of  
property  
taxes.

147. Save as otherwise provided in this Act, the property tax shall be levied on lands and buildings in each holding and shall consist of the following, namely:—

- (a) a water-tax of such percentage of the rateable value of lands and buildings as the Corporation may deem reasonable for providing water supply in the city ;
- (b) a scavenging tax of such percentage of the rateable value of lands and buildings as the Corporation may deem reasonable for providing for the collection, removal and disposal by municipal agency of all filth and polluted and obnoxious matter from latrines, urinals and cesspools and for efficiently maintaining and repairing the municipal drains constructed or used for the reception or conveyance of such filth or polluted and obnoxious matter ;
- (c) a lighting tax of such percentage of the rateable value of lands and buildings as the Corporation may deem reasonable for providing for defraying the expenses necessary for the lighting of the city ;
- (d) a general tax of not less than ten and not more than twenty-five per cent of the rateable value of lands and buildings ; provided that the Corporation may, when fixing the rate at which the general tax shall be levied during any year, determine that the rate leviable in respect of lands and buildings or portions of lands and buildings in which any particular class of trade or business is carried on shall be higher than the rate determined in respect of other lands and buildings by an amount not exceeding one half of the rate so fixed.

*Explanation.*— Where any portion of a land or building is liable to a higher rate, such portion shall be deemed to be a separate property for the purpose of municipal taxation.

**Exemption from general property tax.** 148. The Corporation may exempt the following properties from payment of property taxes :—

- (a) buildings and lands vesting in the Central Government without the prior approval of the Central Government except where the provisions of clause (2) of Article 285 of the Constitution of India apply ;
- (b) buildings and lands occupied and used for public worship or for charitable purposes, so declared by the Corporation;
- (c) buildings and lands the rental value of which does not exceed twenty rupees per month :  
 Provided that—
  - (i) the building is occupied by the owner, and
  - (ii) the owner does not possess any other building or land the rent whereof exceeds twenty rupees per month in the aggregate.

**Water tax and Scavenging tax.** 149. (1) Save as otherwise provided in this Act, the water tax shall be levied only in respect of lands and buildings—

- (a) to which water-supply is made or which are connected by means of pipes from municipal waterworks; or
- (b) which are situated in any portion of the city in which the Commissioner has given public notice that sufficient water is available from municipal water works for a reasonable supply to all the lands and buildings in the said portion.

(2) Save as otherwise provided in this Act, the scavenging tax shall be levied only in respect of lands and buildings—

- (a) in which there is a latrine, urinal, cesspool, bathing place or cooking place connected with a municipal drain; or
- (b) which are situated in any portion of the city in which the Commissioner has given public notice that the collection, removal and disposal of all filth and polluted and obnoxious matter from latrines, urinal and cess-pools will be undertaken by municipal agency.

(3) The Corporation may allow a rebate upto  $33\frac{1}{3}$  per cent of the scavenging tax on holdings having sanitary latrines.

Determina-  
tion of rate-  
able value  
of lands and  
buildings as-  
sessable to  
property  
taxes.

150. (1) The rateable value of any land or building assessable to property taxes shall be the annual rent at which such land or building might reasonably be expected to let from year to year, less—

(a) a sum equal to ten per cent of the said annual rent which shall be in lieu of all allowances for cost of repairs and insurance, and other expenses, if any, necessary to maintain the land or building in a state to command that rent; and

(b) the water tax or the scavenging tax or both if the rent is inclusive of either or both of the said taxes:

Provided that if the rent is inclusive of charges for water supplied by measurement, then for the purpose of this section, the rent shall be treated as inclusive of water tax on rateable value and the deduction of the water tax shall be made as provided therein:

Provided further that in respect of any land or building the standard rent of which has been fixed under the Assam Urban Areas Rent Control Act, 1951, the rateable value thereof shall not exceed the annual amount of the standard rent so fixed.

(2) The rateable value of any land which is not built upon, but is capable of being built upon and of any land on which a building is in process of erection shall be fixed at five per cent of the estimated capital value of such land.

(3) All plant and machinery contained or situated in or upon any land or building and belonging to any of the classes specified from time to time by public notice by the Commissioner under bye-laws made in this behalf shall be deemed to form part of such land or building for the purpose of determining the rateable value thereof under sub-section (1) but save as aforesaid no account shall be taken of the value of any plant or machinery contained or situated in or upon any such land or building:

Provided that where the Corporation so resolves, the annual value in case of owner occupied building and land shall for the purpose of assessment of property taxes be deemed to be 25 per cent less than the annual value otherwise determined under this section.

Charge by measurement in lieu of water tax in certain cases.

151. (1) The Commissioner may in such cases as the Standing Finance Committee may either generally or specifically direct, instead of levying water-tax in respect of any land or building liable thereto under section 149 charge for the water supplied to such land or building by measurement at such rate as shall from time to time be specified in this behalf.

(2) The Standing Committee may, for the cases in which the Commissioner charges for water supplied by measurement under sub-section (1), specify such conditions as it may think fit regarding the use of the water and regarding the charge to be paid for water consumed whilst a meter is out of order or under repair:

Provided that no condition specified under this sub-section shall be inconsistent with this Act or with any bye-law made thereunder.

(3) A person who is charged for water supplied by measurement shall not be liable for payment of water tax, but any sum payable by him on account of water and not paid when it becomes due shall be recoverable by the Commissioner as an arrear of water-tax under this Act.

(4) In specifying charges for water supplied by measurement under sub-section (1), it shall be lawful for the Standing Committee to specify different rates in respect of different classes of lands and buildings.

Special rates  
of scaveng-  
ing charge  
in certain  
cases.

152. (1) The Commissioner may whenever he thinks fit fix the scavenging charge to be paid in respect of any hotel or club or any other large premises at such special rate in this behalf either generally or in any particular cases, whether the service in respect of which such charge is leviable is performed by scavengers or by substituted means or appliances.

(2) In the cases referred to in sub-section (1), the amount of the scavenging charge shall be fixed with reference to the cost or the probable cost of the collection, removal and disposal, by municipal agency of filth and polluted and obnoxious matter from the hotels, clubs and other large premises referred to in that sub-section.

Incidence  
of property  
taxes.

153. (1) The property taxes shall be primarily leviable as follows:—

- (a) if the land or building is let, upon the lessor;
- (b) if the land or building is sub-let upon the superior lessor ;
- (c) if the land or building is unlet, upon the person in whom the right to let the same vests.

(2) If any land has been let for a term exceeding one year to a tenant and such tenant has built upon the land, the property taxes assessed in respect of that land and the building erected thereon shall be primarily leviable upon the said tenant, whether the land and building are in the occupation of such tenant or sub-tenant of such tenant.

**Explanation:—**The term "tenant" includes any person deriving title to the land or the building erected upon such land from the tenant whether by operation of law or by transfer *inter-vivos*.

(3) The liability of the several owners of any building which is, or purports to be, severally owned in parts or flats or rooms, for payment of property taxes or any instalment thereof payable during the period of such ownership shall be joint and several.

(4) The property tax in respect of Government buildings shall be payable by the Government themselves to the Corporation and not by occupiers.

Recovery  
of property  
taxes from  
occupiers.

154. On the failure to recover any sum due on account of property taxes in respect of any land or building from the person primarily liable therefor under section 153, the Commissioner shall recover from every occupier of such land or building by attachment in accordance with section 189, of the rent payable by such occupier, a portion of the total sum due which bears, as nearly as may be, the same proportion to that sum as the rent annually payable by such occupier bears to the total amount of rent annually payable in respect of the whole of the land or building.

Property  
taxes a first  
charge on  
premises on  
which they  
are assessed.

155. Property taxes due under this Act in respect of any land or building shall subject to the prior payment of land revenue, if any, due to the Government thereon, be a first charge—

- (a) in the case of any land or building held immediately from the Government, upon the interest in such land or building of the person liable for such taxes and upon the goods and other movable properties, if any, found within or upon such land or building and belonging to such land or building and belonging to such person; and
- (b) in the case of any other land or building upon such land or building and upon the goods and other movable properties, if any found within or upon such land or building and belonging to the person liable for such taxes.

*Explanation.*—The term 'Property taxes' in this section shall be deemed to include—

- (i) charges payable under Sections 151 and 152; and
- (ii) the costs on recovery of property taxes and the penalty, if any, payable under this Act or the rules framed thereunder.

Assessment  
list.

156. (1) Save as otherwise provided in this Act, the Commissioner with the approval of the Standing Committee shall cause an assessment list of all lands and buildings in the city to be prepared in such form and manner and containing such particulars with respect to each land and building as may be prescribed in the bye-laws.

(2) When the assessment list has been prepared the Commissioner shall give public notice thereof and of the place where the list or a copy thereof may be inspected, and every person claiming to be the owner, lessee or occupier of any land or building

included in the list and any authorised agent of such person, shall be at liberty to inspect the list and to take extracts therefrom free of charge.

(3) The Commissioner shall, at the same time, give public notice of a date, not less than one month thereafter, when he will proceed to consider the rateable values of lands and buildings entered in the assessment list, and in all cases in which any land or building is for the first time assessed, or the assessment is increased, he shall also give written notice thereof to the owner or to any lessee or occupier of the land or building.

(4) Any objection to a rateable value or assessment or any other matter as entered in the assessment list shall be made in writing to the Commissioner before the date fixed in the notice and shall state in what respect the rateable value, assessment or other matter is disputed and all objections so made shall be recorded in a register to be kept for the purpose.

(5) The objections shall be inquired into and investigated, and the persons making them shall be allowed an opportunity of being heard either in person or by his authorised agent, by the Commissioner or any officer of the Corporation authorised in this behalf by the Commissioner.

(6) When all objections have been disposed of and the revision of the rateable value and assessment has been completed, such assessment list shall be authenticated by the signature of the Commissioner or the municipal officer as authorised by him in this behalf who shall certify that except in the cases, if any, in which such amendments have been made as shown therein no valid objection has been made to the rateable values or assessments or any other matters entered in the said list.

(7) The assessment list so authenticated shall be deposited in the office of the Corporation and shall be open for inspection, free of charge during office hours to all owners, lessees or occupiers of lands and building comprised therein or the authorised agents of such persons and public notice that it is so open shall forthwith be published.

Evidential  
value of  
assessment  
list.

157. Subject to such alterations as may be made in the assessment list under Section 150 and to the result of any appeal made under the provisions of this Act, the entries in the assessment list



authenticated and deposited as provided in Section 156 (7) shall be accepted as conclusive evidence—

- (a) for the purpose of assessing any tax levied under this Act, of the rateable value of all lands and buildings to which such entries, respectively relate ; and
- (b) for the purposes of any tax levied on lands or building, of the amount of each such tax leviable therein during the year to which such list relates.

Amendment  
of assessment  
list.

158. (1) The Commissioner with the approval of the Standing Committee may, at any time, amend the assessment list—

- (a) by inserting therein the name of any person whose name ought to be inserted; or
- (b) by inserting therein any land or building previously omitted; or
- (c) by striking out the name of any person not liable for the payment of property taxes; or
- (d) by increasing or reducing for adequate reasons the amount of any rateable value and of the assessment thereupon ; or
- (e) by making or cancelling any entry exempting any land or building from liability to any property tax ; or
- (f) by altering the assessment on the land or building which has been erroneously valued or assessed through fraud, mistake or accident ; or
- (g) by inserting or altering an entry in respect of any building erected, re-erected, altered or added to, after the preparation of the assessment list :-

Provided that no person shall by reason of any such amendment become liable to pay any tax or increase of tax in respect of any period prior to the commencement of the year in which the amendment is made.

(2) Before making any amendment under sub-section (1) the Commissioner shall give to any person affected by the amendment, notice of not less than one month that he proposes to make the amendment and consider any objections which may be made by such person.

Preparation  
of new  
assessment  
list.

159. It shall be in the discretion of the Commissioner to prepare for the whole or any part of the city a new assessment list every year or to adopt the rateable value and assessment contained in the list for any year, with such alterations as may in particular cases be deemed necessary, as the rateable values and assessments for the year following, giving the same public notice as well as individual notices, to persons affected by such alterations, of the rateable values and assessments as if a new assessment list had been prepared.

Notice of  
transfer.

160. (1) Whenever the title of any person primarily liable for the payment of property taxes on any land or building is transferred, the person whose title is transferred and the person to whom the same is transferred shall within three months after the execution of the instrument of transfer or after its registration, if it is registered, or after the transfer is effected, if no instrument is executed, give notice of such transfer in writing to the Commissioner.

(2) In the event of death of any person primarily liable as aforesaid, the person on whom the title of the deceased devolves, shall give notice of such devolution to the Commissioner within six months from the date of death of the deceased.

(3) The notice to be given under this section shall be in such form as may be determined by bye-laws made under this Act, and the transferee or the other person on whom the title devolves shall, if so required, be bound to produce before the Commissioner any documents evidencing the transfer or devolution.

(4) Every person who makes a transfer as aforesaid without giving such notice to the Commissioner shall, in addition to any penalty to which he may be subjected under the provisions of this Act, continue to be liable for the payment of all property taxes from time to time payable in respect of the land or building transferred until he gives such notice or until the transfer has been recorded in the Commissioner's book, but nothing in this sub-section shall be deemed to affect the liability of the transferee for the payment of he said tax.

(5) The Commissioner shall record every transfer or devolution of title notified to him under this section in his books and in the assessment list.

(6) On a written request by the Commissioner, the Registrar or sub-Registrar of the city appointed under the Indian Registration Act, 1908, shall furnish such particulars regarding the registration of instruments of transfer of immovable properties in the city, as the Commissioner may from time to time require.

(7) Such information shall be furnished as soon as may be after the registration of an instrument of transfer is effected, or, if the Commissioner so requests, by periodical returns at such intervals as the Commissioner may fix.

Notice of  
erection  
of building.

161. When any new building is erected or when any building is re-built or enlarged or when any building which has been vacant is re-occupied, the person primarily liable for the property taxes assessed on the building shall give notice thereof in writing to the Commissioner within fifteen days from the date of its completion or occupation whichever first occurs, or as the case may, from the date of its enlargement or re-occupation; and property taxes shall be assessable on the building from the said date.

Notice of  
demolition  
or removal  
of building.

162. (1) When any building or any portion of a building which is liable to the payment of property taxes is demolished or removed, otherwise than by order of the Commissioner, the person primarily liable for the payment of the said taxes shall give notice thereof in writing to the Commissioner.

(2) Until such notice is given the person aforesaid shall continue to be liable to the payment of such property taxes as he would have been liable to pay in respect of such building if the same or any portion thereof had not been demolished or removed.

Power of  
Commissioner  
to call  
for informa-  
tion and re-  
turns and to  
enter and  
inspect pre-  
mises.

163. (1) To enable him to determine the rateable value of any land or building and the person primarily liable for the payment of any property taxes leviable in respect thereof, the Commissioner may require the owner or occupier of such land or building, or of any portion thereof to furnish him, within such reasonable period as the Commissioner may fix in this behalf with information or with a written return signed by such owner or occupier—

- (a) as to the name and place of residence of the owner and occupier, or of both the owner and occupier of such land or building;
- (b) as to the measurements or dimensions of such land or building or of any portion thereof and the rent, if any, obtained from such land or building or any portion thereof; and

(c) as to the actual cost or other specified details connected with the determination of the value of such land or building.

(2) Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of his knowledge or belief.

(3) Whoever omits to comply with any such requisition or fails to give true information or to make a true return to the best of his knowledge or belief shall, in addition to any penalty to which he may be liable, be precluded from objecting to any assessment made by the Commissioner in respect of such land or building of which he is the owner or occupier.

Premises owned by, or let to, two or more persons in severally to be ordinarily assessed as one property

164. Notwithstanding the fact that any land or building is owned by, or let to, two or more persons in severalty, the Commissioner shall, for the purpose of assessing such land or building to property taxes, treat the whole of it as one property :

Provided that the Commissioner may, in respect of any land or building which was originally treated as one property but which subsequently passes on by transfer, succession or in any other manner to two or more persons who divide the same into several parts and occupy them in severalty, treat, subject to any bye-law made in this behalf, each such several part, or two or more of such several parts together, as a separate property and assess such part or parts to property taxes accordingly.

Assessment in case of amalgamation of premises.

165. If any land or building, bearing two or more municipal numbers, or portions thereof, be amalgamated into one or more new premises, the Commissioner shall on such amalgamation assign to them one or more numbers and assess them to property taxes accordingly :

Provided that the total assessment on amalgamation shall not be greater than the sum of the previous assessments of the several premises except when there is any revaluation of any of the said premises.

Employment of valuers.

166. (1) The Corporation may, if it thinks fit, employ one or more persons to assist the Commissioner in connection with the valuation of any land or building and any person so employed shall have power, at all reasonable times and after giving due notice, and on production, if so required, of authorisation in writing in that behalf from the Commissioner to enter on, survey and value any land or building which the Commissioner may direct him to survey and value.

(2) No person shall wilfully delay or obstruct any such person in the exercise of any of his powers under this section.

### CHAPTER XIII

#### TAXES ON VEHICLES, BOATS AND ANIMALS

Tax on cer- 167. (1) Except as hereinafter provided, a tax at  
tain vehicles, rates not exceeding those specified in the  
boats and animals. First Schedule shall be levied on vehicles, boats and  
animals of the description specified in the Schedule,  
when kept for use in the city for the conveyance of  
passengers or goods in the case of vehicles and boats  
and for riding, racing, draught or burden, in the case  
of animals.

(2) The Corporation may, by notification in the  
official gazette, from time to time, increase the rates of  
the tax specified in the schedule, in relation to any  
animal, class of vehicle or boat.

**Explanation.**—A vehicle, boat or animal kept  
outside the limits of the city but regularly used  
within such limits shall be deemed to be kept in the  
city.

The tax on 168. The tax on vehicles, animals or boats shall  
whom leviable. be leviable upon the owner of or the person having  
possession or control of such vehicles or animals or boats  
in respect of which the tax is leviable :

Provided that in the case of an animal generally used  
or employed in drawing any vehicle, the tax in respect  
of such animal shall be leviable upon the owner of or  
the person having possession or control of, such  
vehicle, whether or not such animal is owned by such  
owner or person :

Provided further that the said tax shall not be  
leviable in respect of,—

- (a) vehicles, boats and animals belonging to  
the Corporation;
- (b) vehicles, boats and animals vesting in the  
Government and used solely for public  
purposes and not used or intended to be  
used for purposes of profit including  
vehicles, boats and animals belonging to  
the Defence Forces ;

(a) vehicles and boats intended exclusively for the conveyance free of charge of the injured, sick or dead ;

(d) children's perambulators and tricycles ;

(e) vehicles belonging to municipal employees who are required by the terms or their appointment to maintain a conveyance for the discharge of their duties.

Tax when payable.

169. The tax on vehicles, animals or boats shall be payable in advance in such number of instalments and on such manner as may be determined by rules made in this behalf.

Power of Commissioner to compound with livery stable keeper, etc., for tax.

170. The Commissioner may compound for any period not exceeding one year at a time, with any livery stable keeper or other person keeping vehicles for hire or animals for sale or hire for a lump sum to be paid in respect of the vehicles or animal so kept in lieu of the taxes leviable under section 147 which such livery stable keeper or other person would otherwise be liable to pay.

#### CHAPTER XIV

#### TAX ON THEATRES, ETC.

Theatre tax.

171. Save as otherwise provided in this Act, there shall be levied a tax (referred to in this Act as theatre-tax) in respect of every cinema, circus, theatre, carnival and other place of entertainments to which persons are ordinarily admitted on payment for performances or shows held or conducted thereat, at such rates not exceeding those specified in the Second Schedule:

Provided that the theatre-tax shall not be levied in respect of any performance or show if the Commissioner is satisfied—

(a) that the entire receipts from such performance or show will be devoted to philanthropic, religious or charitable purposes ; or

(b) that the performance or show is of a wholly educational character ; or

(c) that the performance or show is provided for partly educational or partly scientific purposes by a society not conducted or established for profit.

(2) The Corporation may by notification in the official gazette, from time to time, increase the rates specified in the Schedule.

**Liability to pay theatre tax.** 172. Every proprietor, manager, or person in charge of a theatre, cinema, circus, carnival or other place of entertainment shall be liable to pay the theatre tax and shall pay the same in advance before the commencement of the performance or shows :

Provided that the Commissioner may compound for any period not exceeding one month, with such proprietor, manager or person for a lump sum to be paid for such series of performances or shows or for the performances or shows held or conducted during such period.

## CHAPTER XV

### Tax on Advertisements other than Advertisements published in the Newspapers

**Tax on advertisements.** 173. (1) Every person, who erects, exhibits, fixes or retains upon or over any land, building, wall hoarding, frame, post or structure or upon or in any vehicle any advertisement or, who displays any advertisement to public view in any manner whatsoever, visible from a public street or public place (including any advertisement exhibited by means of cinematograph) shall pay for every advertisement which is so erected, exhibited, fixed or retained or so displayed to public views, a tax specified in the Third Schedule :

Provided that no tax shall be levied under this section on any advertisement which—

- (a) relates to a public meeting or to any election to any legislative body or the Corporation or to the candidature in respect of such election ; or
- (b) is exhibited within the window of any building if the advertisement relates to the trade, profession or business carried on in that building ; or

- (c) relates to the trade, profession or business carried on within the land or building upon or over which such advertisement is exhibited or to any sale or letting of such lands or building or any effects therein or to any sale, entertainment or meeting to be held on or upon or in the same ; or
- (d) relates to the name of the land or building upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building ; or
- (e) relates to the business of a railway administration and is exhibited within any railway station or upon any wall or any other property of a railway administration ; or
- (f) relates to any activity of the Central Government or the State Government or the Corporation.

(2) The Corporation may, by notification in the official Gazette, from time to time, increase the rate specified in the schedule.

(3) The tax on any advertisement leviable under this section shall be payable in advance in such number of instalments and in such manner as may be determined by rules made in this behalf.

**Explanation 1:**—The word “structure” in this section includes any movable board on wheel used as an advertisement or an advertisement medium.

**Explanation 2:**—The word “advertisement” in relation to a tax on advertisement under this Act means any word, letter, model, sign, placard, notice, device or representation, whether illuminated or not in the nature of and employed wholly or in part for the purposes of advertisement, announcement or direction.

**Prohibition of advertisements without written permission of the Commissioner.** 174. (1) No advertisement shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or shall be displayed in any manner whatsoever in any place in the city without the written permission of the Commissioner granted in accordance with bye-laws made under this Act.



(2) The Commissioner shall not grant such permission if—

- (a) the advertisement contravenes any bye-law made under this Act ; or
- (b) the tax, if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2) in the case of an advertisement liable to the advertisement tax, the Commissioner shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission.

**Permission of the Commissioner to become void in certain cases.** 175. The permission granted under section 174 shall become void in the following cases, namely—

- (a) if the advertisement contravenes any bye-law made under this Act ;
- (b) if any material change is made in the advertisement or any part thereof without the previous permission of the Commissioner ;
- (c) if any addition or alteration is made to, or in the building, wall, hoarding, frame, post or structure upon or over which the advertisement is erected, exhibited, fixed or retained and if such addition or alteration affects the advertisement or any part thereof ; and
- (d) if the building, wall, hoarding, frame, post or structure over which the advertisement is erected, exhibited, fixed or retained is demolished or destroyed.

**Presumption in case of contravention.** 176. Where any advertisement has been erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or displayed to public view from a public street or public place in contravention of the provisions of this Act or any bye-laws made thereunder, it shall be presumed unless and until contrary is proved, that the contravention has been committed by the person or the persons on whose behalf the advertisement purports to be or the agents of such person or persons.

Power of Commissioner in case of contravention. 177. If any advertisement be erected, exhibited, fixed or retained in contravention of the provisions of section 174, the Commissioner may require the owner or occupier of the land, building, wall, hoarding, frame, post or structure or vehicle upon or over or in which the same is erected, exhibited, fixed or retained, to pull down or remove such advertisement or may enter any land, building, property or vehicle and have the advertisement dismantled, pulled down or removed or spoiled, defaced or screened.

## CHAPTER XVI

### Duty on transfer of property

Duty on transfer of property and method of assessment thereof. 178. (1) Save as otherwise provided in this Act, the Corporation shall levy a duty on transfer of immovable property situated within the limits of the city in accordance with the provisions hereafter in this section contained.

(2) The said duty shall be levied—

(a) in the form of a surcharge on the duty imposed by Indian Stamp Act, 1899, as in force for the time being in the State, on every instrument of the description specified below; and

(b) at such rate as may be determined by the Corporation not exceeding five per cent, on the amount specified below against such instruments;

Description of instrument—Amount on which duty should be levied.

- (i) Sale of immovable property.—The amount or value of the consideration for the sale, as set forth in the instrument.
- (ii) Exchange of immovable property.—The value of the property of the greater value, as set forth in the instrument.
- (iii) Gift of immovable property.—The value of the property as set forth in the instrument.
- (iv) Mortgage with possession of immovable property.—The amount secured by the mortgage as set forth in the instrument.

- (v) Lease in perpetuity of immovable property. —The amount equal to one-sixth of the whole amount or value of the rent which would be paid or delivered in respect of the first fifty years of the lease as set forth in the instrument.

Provisions applicable on the introduction of transfer duty. 179. On the introduction of the duty on transfer of property—

(a) section 27 of the Indian Stamp Act, 1899 (Act II of 1899) shall be read as if it specifically required the particulars to be set forth separately in respect of property situated within and without the city; and

(b) section 64 of the said Act shall be read as if it referred to the Corporation as well as the Government.

#### CHAPTER XVII TAX ON PROFESSIONS, TRADES AND CALLINGS

License to be taken out annually. 180. (1) Every person who exercises or carries in the city, either by himself or by an agent or representative, any of the professions, trades or callings indicated in the Fourth Schedule, shall annually take out a license before the first day of April in each year or within one month of his taking up the profession, trade or calling, as the case may be, and pay for the same such fee as is mentioned in that behalf in the said schedule :

Provided also that the grant of such a license shall not be deemed to affect the liability of the licensee to take out a license under any other section of this Act :

Provided also that the Commissioner may—

(a) remit or refund any portion of the fee so payable in respect of the exercise or carrying on of any profession, trade or calling if he is satisfied that the profession, trade or calling has not been exercised or carried on for more than six consecutive months ; or

(b) exempt a person, who in the opinion of the Commissioner is unable to pay the fee due for a license, from liability to take out such license, or declare that he shall be entitled to take out a license under a lower class than that under which he is chargeable according to the said schedule ;

(c) in any other case exempt any person from liability to take out a license or declare that any person shall be entitled to take out a license under a lower class than before.

(2) The Commissioner may at any time grant a license for any previous year for which no licence has been taken out, on payment of the fee which would have been payable therefor in the first instance:

Provided that the production of such a licence shall not afford a valid defence if the licensee is prosecuted for failing to take a licence within the time required by this Act.

Power of Commissioner to call for list of persons. (3) The Commissioner may, by written notice, require the owner or occupier of any building or place of business to forward to him within seven days a list, signed by such owner or occupier of the names of all persons exercising or carrying on any professions, trades or calling therein, and of their respective professions, trades, and callings.

Liability and class how to be determined. (4) The liability of any person to take out a licence and the class under which he shall be deemed bound to take out a licence, shall be determined in accordance with the rules that may be made in this behalf by the Corporation.

(5) The Corporation may, by notification in the official gazette, from time to time, increase the rates specified in the Schedule.

## CHAPTER XVIII

### OCTROI

Octroi on goods carried by Railway, road or water. 181. The Corporation after it is established may from any point of time levy on all goods carried by Railway or road or water or pipe line into the city of Gauhati from any place outside thereof an octroi as may be determined from time to time by the Corporation with the previous approval of the State Government.

Recovery of Octroi. 182. The Octroi levied under this Act shall be payable on demand and shall be collected by the Commissioner in such manner and through such agency as may be specified by notification in the official gazette.

Fewer to  
make rules.

183. The Corporation may make rules in relation to the levy, assessment and collection of octroi under this Act and may by such rule provide for the following among other matters, namely:—

(a) the examination of goods liable to payment of octroi;

(b) the inspection, weighing or otherwise examining the conveyance or package for the purpose of ascertaining whether it contains any goods in respect of which octroi is payable;

(c) the seizure and confiscation of goods liable to octroi in case of refusal to pay such tax;

(d) the measures to prevent evasion of octroi; and

(e) any other matter which is to be or may be prescribed for the levy, assessment or collection of octroi.

#### CHAPTER XIX

#### Land Revenue, Local Rates, Urban Property Tax, Taxes on Entertainment and Betting and Tax on Motor Vehicles collected within the limits of the City of Gauhati

184. The proceeds of the following taxes collected in the City reduced by the cost of collection as determined by the State Government shall be paid to the Corporation for the performance of its function under this Act.

State Government to pay proceeds of Land Revenue, Local rates, Urban Property Tax, Motor Vehicles Tax, Betting tax collected in Gauhati to Corporation.

(1) Land Revenue collected under the Assam Land and Revenue Regulation, 1886.

(2) Local rates collected under the Assam Local Rates Regulation, 1879.

(3) Property Tax collected under the Assam Urban Immovable Property Tax Act, 1969.

(4) Motor Vehicles tax collected under the Assam Motor Vehicles Taxation Act, 1936.

(5) Entertainment Tax collected under the Assam Amusements and Betting Tax Act, 1939.

## CHAPTER XX

## PAYMENT AND RECOVERY OF TAXES

**Time and manner of payment of taxes.** 185. Save as otherwise provided in this Act any tax levied under this Act shall be payable on such dates, in such number of instalments and such manner as may be prescribed.

**Presentation of bill.** 186. (1) When any tax has become due, the Commissioner shall cause to be presented to the person liable for the payment thereof, a bill for the amount due:

Provided that no such bill shall be necessary in the case of —

- (a) a tax on vehicles, boats and animals;
- (b) a theatre tax; and
- (c) a tax on advertisements.

(2) Every such bill shall specify the particulars of the tax and the period for which the charge is made.

**Notice of demand and notice fee.** 187. (1) if the amount of the tax for which a bill has been presented under section 186 is not paid within fifteen days from the presentation thereof, or if the tax on vehicles, boats and animals or the theatre tax or the tax on advertisements is not paid after it has become due, the Commissioner may cause to be served upon the person liable for the payment of the same a notice of demand in the form to be prescribed in this behalf.

(2) For every notice of demand which the Commissioner causes to be served on any person under this section, a fee of such amount not exceeding two rupees as may be determined by bye-laws made in this behalf, shall be payable by the said person and shall be included in the cost of recovery.

**Penalty in the case of default of payment of tax.** 188. (1) If the person liable for the payment of any tax does not, within thirty days of the service of the notice of demand under section 187 pay the sum due and if no appeal is preferred against such tax, he shall be deemed to be in default.

(2) When the person liable for the payment of any tax is deemed to be in default under subsection (1) such sum not exceeding twenty per cent of the amount of the tax as may be determined by the Commissioner may be recovered from him by way

of penalty, in addition to the amount of the tax and the notice fee payable under sub-section (2) of section 187.

(3) The amount due as penalty under sub-section (2) shall be recoverable as an arrear of tax under this Act.

Recovery of tax. 189. (1) If the person liable for payment of the tax does not, within thirty days from the service of the notice of demand, pay the amount due, such sum together with all costs and the penalty provided for in section 188 may be recovered under a warrant, issued in the form to be prescribed by distress and sale of the movable property or the attachment and sale of the immovable property, of the defaulter.

(2) Where the property is in the city, the warrant shall be addressed to an employee of the Corporation and where the property is outside the city, to the Collector of the district concerned, who shall proceed to collect it as arrear of Land Revenue:

Provided that the employee to whom the warrant is addressed may endorse such warrant to a subordinate employee.

(3) For every warrant issued under this section a fee shall be charged at the rates to be prescribed by the Corporation and the amount of the said fee shall be included in the cost of recovery.

Power to break open door or window. 190. Any employee charged with the execution of a warrant of distress issued under section 189 may, if authorised by a special order in writing by the Commissioner, between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress with the approval of the Standing Finance Committee—

- (a) if he has reasonable ground for believing that such building contains property which is liable to such distress; and
- (b) if after notifying his authority and purpose and duly demanding admittance he cannot otherwise obtain admittance:

Provided that such employee shall not enter or break open the door or window of any apartment appropriated to the use of women until he

has given not less than three hours notice of his intention and has given such women an opportunity to withdraw.

**Warrant of distress.** 191. The employee charged with the execution of a warrant of distress issued under section 189 shall if authorised by the warrant, distrain, wherever it may be found, any movable property or attach any immovable property of the person named in the warrant subject to the following conditions, namely:—

(a) the following property shall not be distrained:—

- (i) the necessary wearing apparel and bedding of defaulter, his wife and children;
- (ii) the tools of artisans including equipment of persons engaged in medical profession;
- (iii) books of accounts of commercial houses and law books of persons engaged in legal profession; and
- (iv) when the defaulter is an agriculturist, his implements of husbandry, seed, grain and such cattle as may be necessary to enable the defaulter to earn his livelihood;

(b) the property distrained shall be as nearly as possible equal in value to the amount recoverable under the warrant, and if any property has been distrained which, in the opinion of the Commissioner or the person to whom the warrant was addressed, should not have been so distrained, it shall forthwith be returned to the defaulter;

(c) the employee shall forthwith make in the presence of two witnesses at least one of whom shall be a ratepayer an inventory of the movable property which he seizes under such warrant, and shall at the same time give a written notice, in the form to be prescribed in this behalf, to the person in possession hereof at the time of seizure, that such property will be sold as therein mentioned



(d) when the property is immovable:—

(i) the attachment shall be made by an order prohibiting the defaulter from transferring or charging the property in any way, and all persons from taking any benefit from such transfer or charge;

(ii) the order shall be proclaimed at some place on or adjacent to the property by beat of drum or other customary mode, and a copy of the order shall be fixed on a conspicuous part of the Municipal Office, and also when the property is land paying revenue to the Government, in the office of the Collector; and

(e) any transfer of or charge on the property attached or any interest therein made without the written permission of the Commissioner shall be void as against all claims of the Corporation enforceable under the attachment.

Sale of goods  
distrained in  
special cases.

192. (1) When the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody together with the amount to be levied is likely to exceed its value, the Commissioner shall at once give notice to the person in whose possession the property was when distrained to the effect that it will be sold at once and shall sell it accordingly unless the amount specified in the warrant be forthwith paid.

(2) On the expiry of the time specified in the notice served by the employee executing the warrant the property distrained or attached, or in the case of immovable property, a sufficient portion thereof, if not sold at once under sub-section (1), may be sold by public auction under the orders of the Commissioner, unless the warrant is suspended by him or the sum due is paid by the defaulter together with all costs incidental to the notice, warrant, distress, attachment or detention of the property, as the case may be.

(3) Where the sum due together with costs is paid by the defaulter aforesaid, the attachment, if any, of immovable property shall be deemed to have been removed.

(4) All sales of immovable property under this section shall, so far as may be practicable, be regulated in the manner to be prescribed.

(5) No Municipal employee shall directly or indirectly purchase any property at any such sale.

(6) The sale proceeds or such part thereof as may be sufficient shall be applied, first, in discharge of any sum due to the Government in respect of such property and secondly, in discharge of the sum due to the Corporation and all such incidental costs as aforesaid.

(7) The surplus, if any, of such proceeds shall be forthwith credited to the Municipal Fund and notice of such credit shall be given at the same time to the person in whose possession the property was at the time of distraint or attachment and if such person shall claim the surplus by written application of the Commissioner within one year from the date of the notice given under the sub-section, the Commissioner shall refund the surplus to him.

(8) Any such surplus not so claimed shall be the property of the Corporation.

Sale outside the city. 193. (1) When a warrant of distress has been issued against any person under section 189 and—

(a) if no sufficient movable property belonging to the said person can be found in the city of Gauhati, or

(b) when the said person is the occupier of premises in respect of which property taxes are due, if no sufficient movable property can be found on such premises,

The Commissioner may issue a warrant to any Magistrate in Assam outside the city of Gauhati, for the distress and sale of any movable property belonging to the said person within the jurisdiction of such Magistrate.

(2) Any Magistrate to whom a warrant is so issued shall—

(i) endorse the same and cause it to be executed, and

(ii) remit the amount realised under such warrant to the Corporation.

(3) If there has been any sale, the proceeds shall be dealt with as per provisions of 192.

Summary  
proceedings  
may be  
taken against  
persons  
about to  
leave city.

194. (1) If any sum recoverable under the provisions of this Act is due or is about to become due from any person and if the Commissioner shall have reason to believe that such person is about to leave the city, the Commissioner may direct the immediate payment by such person of such sum and cause a bill for the same to be presented to him.

(2) If, on presentation of such bill, the said person does not forthwith pay the said sum or does not furnish security to the satisfaction of the Commissioner, the amount shall be recoverable by distress and sale of his movable property or by the attachment and sale of his immovable property in the manner hereinbefore specified except that it shall not be necessary to serve upon him any notice of demand and the Commissioner's warrant for distress and sale may be issued and executed without any delay.

Power to  
institute suit  
by  
or recovery.

195. Instead of proceeding against a defaulter by distress and sale as hereinbefore provided, or after a defaulter has been so proceeded against unsuccessfully or with partial success, any sum due or the balance of any sum due, as the case may be, from such defaulter on account of a tax may be recovered from him by a suit in any court of competent jurisdiction.

Power of  
seizure of  
vehicle and  
animals in  
case of non-  
payment of  
tax thereon.

196. (1) If the tax on any vehicle or animal is not paid, then instead of proceeding against the defaulter by distress and sale of his other movable property as hereinbefore provided the Commissioner may, at any time after the tax has become due, seize and detain the animal or vehicle or both and if the owner or other person entitled thereto does not within seven days from the date of such seizure and detention, claim the same and pay the tax due together with the charges incurred in connection with the seizure and custody, the Commissioner may cause the same to be sold by auction and apply the proceeds of the sale or such part thereof as is required in discharge of the sum due and the charges incurred as aforesaid.

(2) The surplus, if any, remaining after the application of the sale proceeds under sub-section (1) shall be disposed of in the manner laid down in sub-sections (6) and (7) of Section 192.

197. (1) For the purposes of recovering the amount of any property taxes from any occupier under section 154 the Commissioner shall cause to be served on such occupier a notice requiring him to pay to the Corporation any rent due or falling due from him in respect of the land or building to the extent necessary to satisfy the portion of the sum due for which he is liable under the said section.

Occupiers  
may be re-  
quired to  
pay rent to-  
wards satis-  
faction of  
property  
taxes.

(2) Such notice shall operate as an attachment of the said rent unless the portion of the sum due shall have been paid and satisfied and the occupier shall be entitled to credit in account with the person to whom such rent is due for any sum paid by him to the Corporation in pursuance of such notice:

Provided that if the person to whom such rent is due is not the person primarily liable for payment of the property tax, he shall be entitled to recover from the person primarily liable for the payment of such tax any amount for which credit is claimed as aforesaid.

(3) If any occupier fails to pay to the Corporation any rent due or falling due which he has been required to pay in pursuance of a notice served upon him as aforesaid, the amount of such rent may be recovered from him by the Corporation as an arrear of tax under this Act.

Recovery of  
tolls and  
octroi.

198. (1) In case of non-payment of any toll or octroi on demand the employee empowered to collect the same may seize any article on which octroi is chargeable, or any animals on which the toll is chargeable, or any part of its burden of sufficient value to satisfy the demand.

(2) The Commissioner after the lapse of seven days from the seizure and after the issue of proclamation fixing the time and place of sale, may cause any property so seized, or so much as thereof as may be necessary, to be sold by action to satisfy the demand, with the expenses occasioned by the seizure, custody, and sale thereof unless the demand and expenses are in the meantime paid:

Provided that by order of the Commissioner, articles of perishable nature which cannot be kept for five days without serious risk of damage may be sold after the lapse of such shorter time as he may, having regard to the nature of the article, think proper.

Writing off  
of irrecover-  
able taxes.

199. The Commissioner may with the approval of the Standing Finance Committee, write off any sum due on account of any tax or of the costs of recovering any tax if such sum is, in his opinion irrecoverable.

Receipt to  
be given for  
all payments.

200. For all sums paid on account of any tax under this Act a receipt, stating the amount and the tax on account of which it has been paid, shall be tendered by the person receiving such payment.

## REMISSION AND REFUND

Demolition, etc., of building. 201. If any building is wholly or partly demolished or destroyed or otherwise deprived of value, the Commissioner may, on the application in writing of the owner or occupier, remit or refund such portion of any tax assessed, on the rateable value thereof as he thinks fit.

Remission or refund of tax on unoccupied immovable property. 202. (1) When any land or building or any portion of a building treated as a separate property for the purpose of assessment under any provision of this Act has been vacant and unproductive of rent for a period of at least sixty consecutive days, the Commissioner shall remit or refund one-half of the property-tax proportionately to the period during which the land or building had been vacant and unproductive of rent. Such a refund shall be granted proportionately for the number of months of vacancy, each complete consecutive period of thirty days being reckoned as one month.

(2) The burden of proving the facts entitling any person to claim relief under this section shall lie upon him.

(3) For the purposes of this section any building furnished and reserved by its owner for his own occupation whenever required shall be deemed to be occupied whether it is actually occupied by such owner or not.

(4) For the purposes of this section neither the presence of a care-taker nor the mere retention in any otherwise unoccupied dwelling house of the furniture habitually used in it shall constitute occupation of the house, if the house is ordinarily let to tenants and it is not reserved by the owner for his own occupation.

(5) No such remission or refund shall be granted unless notice in writing of the circumstances under which it is claimed has been given to the Commissioner within three months of the beginning of the period for which a refund or remission is claimed.

(6) In no case shall any such remission or refund be permitted unless the total sum demanded by way of all taxes on the property concerned has actually first been paid up to the end of the period for which the concession is claimed.

Power to reduce or remit taxes. 203. The Corporation may, at a meeting, reduce the amount payable on account of any of the taxes mentioned in section 147, or remit the same on ground of excessive hardship to the person liable to pay the same:

Provided that such reduction or remission shall not unless renewed by the Corporation at a meeting have effect for more than one financial year,

### Appeals

Appeal  
against  
Assessment. 204. (1) An appeal against the levy or assessment of any tax under this Act shall lie at the jurisdiction of the Standing Appeal Committee and against the order of the Committee to the Court of the District Judge.

(2) If, before or on the hearing of an appeal under this section by the District Judge any question of law or usage having the force of law or construction of a document arises, the court of the District Judge on its own motion may, or on the application of any party to the appeal shall draw up a statement of the facts of the case, and the question so arising, and refer the statement with its opinion on the question for the decision of the High Court.

(3) On a reference being made under sub-sections (2), the subsequent proceedings in the case shall be as nearly as may be, in conformity with the rule relating to references to the High Court contained in Order XLVI of the First Schedule to the Code of Civil Procedure, 1908.

(4) In every appeal, the costs shall be in the discretion of the court.

(5) Costs awarded under this section to the Corporation shall be recoverable by the Corporation as an arrear of tax due from the appellant.

(6) If the Corporation fails to pay any costs awarded to an appellant within ten days after the date of the order for payment thereof, the court may order the Commissioner to pay the amount to the appellant.

Conditions  
of rights to  
appeal.

205. No appeal shall be heard or determined, under section 204, unless—

- (a) the appeal is, in the case of a property tax brought within thirty days next after the date of authentication of the assessment list under section 156 (exclusive of the time requisite for obtaining a copy of the relevant entries therein) or, as the case may be, within thirty days of the date on which an amendment is finally made under section 158 and, in the case of any other tax, within thirty days next after the date of the receipt of the notice of assessment or of alteration of assessment or, if no notice has been given, within thirty days after the date of the presentation of the first bill or, as the case may be, the first notice of demand in respect thereof:

Provided that an appeal may be admitted after the expiration of the period prescribed therefore by this section if the appellant satisfies the court that he had sufficient cause for not preferring the appeal within that period ; and

- (b) the amount, if any, in dispute in the appeal has been deposited by the appellant in the office of the Corporation.

Finality of  
appellate  
orders.

206. The order of the Court confirming, setting aside or modifying an order in respect of any rateable value or assessment or liability to assessment or taxation shall be final:

Provided that it shall be lawful for the court, upon application or on its own motion, to review any order passed by it in appeal within three months from the date of the order.

#### CHAPTER XXI

##### Miscellaneous provisions relating to taxation

Power to ins-  
pect for pur-  
poses of de-  
termining  
rateable va-  
lue.

207. (1) The Commissioner, may without giving any previous notice, enter upon and make an inspection of—

- (a) any land or a building for the purpose of determining the rateable value of such land or building;
- (b) any stable, garage, or coach-house or any place wherein he may have reason to believe that there is any vehicle or animal liable to a tax under this Act;