



Government of Bombay  
Legal Department

## Second Supplement

to

# The Bombay Code

containing

The Acts passed by the Bombay Legislature during the year 1939, including an Act made by the Governor of Bombay in exercise of the powers vested in him by virtue of the Proclamation issued under Section 93 of the Government of India Act, 1935, and two Ordinances promulgated by the Governor of Bombay under Section 88 of the same Act and the Chronological Table of Enactments reproduced in this Supplement

*FIFTH EDITION, 1938*

BOMBAY

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## P R E F A C E

THIS supplement contains all the Acts passed by the Bombay Legislature during the year 1939 including an Act made by the Governor of Bombay in exercise of the powers vested in him by virtue of the Proclamation issued under section 93 of the Government of India Act, 1935, and also two Ordinances promulgated by the Governor of Bombay under section 88 of the same Act. The arrangement adopted in this Supplement is the same as that in the First Supplement to the Bombay Code, Fifth Edition, 1938.

J. R. DHURANDHAR.

LEGAL DEPARTMENT :

14th June 1940.

**CHRONOLOGICAL TABLE OF ACTS OF THE BOMBAY LEGISLATURE, 1939, INCLUDING AN ACT MADE BY THE GOVERNOR OF BOMBAY IN EXERCISE OF THE POWERS OF THE SAID LEGISLATURE VESTED IN HIM BY VIRTUE OF THE PROCLAMATION ISSUED UNDER SECTION 93 OF THE GOVERNMENT OF INDIA ACT, 1935, AND TWO ORDINANCES PROMULGATED BY THE GOVERNOR OF BOMBAY.**

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**BOMBAY ACT No. I OF 1939.<sup>1</sup>**

[THE BOMBAY WEIGHTS AND MEASURES (AMENDMENT) ACT, 1939.]

[15th March 1939.]

**An Act to amend the Bombay Weights and Measures Act, 1932.<sup>2</sup>**

WHEREAS it is expedient to amend the Bombay Weights and Measures Act, 1932, for the purpose hereinafter appearing : It is hereby enacted as follows :—

1. This Act may be called the Bombay Weights and Measures (Amendment) Act, 1939. Short title.

2. In section 34, of the Bombay Weights and Measures Act, 1932, hereinafter called the said Act— <sup>2</sup> Amendment of section 34 of Bom. XV of 1932.

(i) after the word “verified” the words “or reverified” shall be inserted ; and

(ii) to the said section the following explanation shall be added, namely :—

“*Explanation.*—When any such weight or measure or weighing or measuring instrument is found in the possession of any trader or of any employee or agent of such trader, such trader shall be presumed, until the contrary is proved, to have had it in his possession for use for trade.”

3. Section 36 of the said Act shall be deleted.

Deletion of section 36 of Bom. XV of 1932.

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<sup>1</sup> For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1939, Part V, p. 38 or Bombay Legislative Assembly Debates, 1939, Vol. 5, p. 3901 or Bombay Legislative Council Debates, 1939, Vol. 6, p. 648. For Proceedings in Assembly, see Bombay Legislative Assembly Debates, 1939, Vol. 5, pp. 63-73 and 4485 and for Proceedings in Council, see Bombay Legislative Council Debates, 1939, Vol. 6, pp. 31-34.

<sup>2</sup> See Bombay Code, Vol. 6, p. 47.

BOMBAY ACT No. II OF 1939.<sup>1</sup>

[THE BOMBAY SMALL HOLDERS RELIEF (AMENDMENT) ACT, 1939.]

[23rd March 1939.]

An Act to amend the Bombay Small Holders Relief Act, 1938.<sup>2</sup>

Bom. VIII of 1938. WHEREAS it is expedient to amend the Bombay Small Holders Relief Act, 1938, for the purpose hereinafter appearing ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Small Holders Relief (Amendment) Act, 1939. Short title and commencement.

(2) It shall come into force on the 31st March 1939.

Bom. VIII of 1938. 2. In sub-section (3) of section 1 of the Bombay Small Holders Relief Act, 1938,<sup>2</sup> hereinafter called "the said Act" for the figures "1939" the figures "1940" shall be substituted. Amendment of section 1 of Bom. VIII of 1938.

3. In sub-section (2) of section 3 of the said Act, for the words "one year" where they occur at both places, the words "two years" shall be substituted. Amendment of section 3 of Bom. VIII of 1938.

4. In sub-section (1) of section 4 of the said Act, for the figures "1939", the figures "1940" shall be substituted. Amendment of section 4 of Bom. VIII of 1938.

5. In sub-section (1) of section 9 of the said Act, for the figures "1938" where they occur at both the places, the figures "1939" shall be substituted. Amendment of section 9 of Bom. VIII of 1938.

<sup>1</sup> For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1939, Part V, p. 42 or *Bombay Legislative Assembly Debates*, 1939, Vol. 5, p. 3507 or *Bombay Legislative Council Debates*, 1939, Vol. 6, p. 642. For Proceedings in Assembly, see *Bombay Legislative Assembly Debates*, 1939, Vol. 5, pp. 400-412 and 1485 and for Proceedings in Council, see *Bombay Legislative Council Debates*, 1939, Vol. 6, pp. 27-28.

<sup>2</sup> See *Bombay Code*, 1st Supplement, p. 43.

**BOMBAY ACT No. III OF 1939.<sup>1</sup>**

[THE BOMBAY DISTRICT POLICE (AMENDMENT) ACT, 1939.]

[23rd March 1939.]

**An Act to amend the Bombay District Police Act, 1890.<sup>2</sup>**

Bom. IV of 1890. WHEREAS it is expedient to amend the Bombay District Police Act, 1890, for the purpose hereinafter appearing; It is hereby enacted as follows :—

1. This Act may be called the Bombay District Police (Amendment) Short title Act, 1939.

Bom. IV of 1890. 2. After paragraph 2 of sub-section (I) of section 6 of the Bombay District Police Act, 1890,<sup>2</sup> the following shall be inserted, namely :— of section 6 of Bom. IV of 1890.  
“The District Superintendent of Police may, with the previous permission of the Provincial Government, delegate any of the powers conferred upon him by or under this Act to an Assistant Superintendent or Deputy Superintendent of Police.”

<sup>1</sup> For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1939, Part V, p. 2 or Bombay Legislative Assembly Debates, 1939, Vol. 5, p. 2940 or Bombay Legislative Council Debates, 1939, Vol. 6, p. 647. For Proceedings in Assembly, see Bombay Legislative Assembly Debates, 1939, Vol. 5, pp. 61-63 and 1485 and for Proceedings in Council, see Bombay Legislative Council Debates, 1939, Vol. 6, pp. 29-31.

<sup>2</sup> See Bombay Code, Vol. III, p. 451.

# BOMBAY ACT No. IV OF 1939.<sup>1</sup>

[THE BOMBAY FINANCE (AMENDMENT) ACT, 1939.]

[30th March 1939.]

## An Act to amend the Bombay Finance Act, 1932.<sup>2</sup>

WHEREAS it is expedient to amend the Bombay Finance Act, 1932, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Finance (Amendment) Act, 1939. Short title and commencement.

(2) It shall come into force on the 31st March 1939.

Bom. 11 of 1932. 2. For sub-section (3) of section 2 of the Bombay Finance Act, 1932<sup>2</sup> (hereinafter called "the said Act"), the following shall be substituted, namely :— Amendment of section 2 of Bom. II of 1932.

"(3) This Act shall remain in operation for eight years from the date on which it comes into force :

Bom. 11 of 1926. Provided that the expiration of this Act shall not revive the provisions of the Indian Stamp (Bombay Amendment) Act, 1926, hereby repealed."

3. In Part II of the said Act—

Amendment of Part II of Bom. II of 1932.

(1) In the proviso to section 5—

(i) after the word "undertaking" the word "or" shall be inserted ; and

(ii) the words "or class of persons" shall be deleted ;

(2) After sub-section (3) of section 6 the following new sub-section shall be inserted, namely :—

"(4) Every person other than a licensee who generates energy for his own use shall pay to the Provincial Government at the time and in the manner prescribed the proper electricity duty payable under this Part on the units of energy consumed by him.

Nothing in this sub-section shall apply to any person who generates energy for the purpose of supplying it for the use of vehicles or vessels."

<sup>1</sup> For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1939, Part V, pp. 93-95 or Bombay Legislative Assembly Debates, 1939, Vol. 5, pp. 3517-3518 or Bombay Legislative Council Debates, 1939, Vol. 6, pp. 659-660 ; For Proceedings in Assembly, see Bombay Legislative Assembly Debates, 1939, Vol. 5, pp. 1082-1264, 1320-1341 and 1398-1420, and for Proceedings in Council, see Bombay Legislative Council Debates, 1939, Vol. 6, pp. 148-206 and 210-279.

<sup>2</sup> See Bombay Code, Vol. 6, p. 7.



(3) In section 7, after the word "licensee" the following words shall be inserted, namely :—

"and every other person who is liable to pay electricity duty under sub-section (4) of section 6."

(4) In section 8 for the words "of licensees" the words and figure "kept under section 7" shall be substituted ;

(5) In section 9 for the words, figures and brackets commencing with the words "at the option of Government" and ending with the words "land revenue" the following shall be substituted, namely :—

"either through a civil court or as an arrear of land revenue—

(a) if the sum was payable under sub-section (1) of section 6, either from the consumer, or, subject to the proviso to the said sub-section from the licensee, at the option of the Provincial Government, and

(b) if the sum was payable under sub-section (4) of section 6 from the person who generates energy for his own use";

(6) In the First Schedule—

(i) for clause (a) substitute the following :—

"(a) In respect of all premises not falling under clause (b) and not exempted under the proviso to section 5 and the Second Schedule.

(1) In the City of Bombay.

(i) For each unit of energy consumed for the use of a cinema house or theatre .. ¾ anna per unit.

(ii) For each unit of energy consumed for any other purpose—

(a) where the total consumption per month does not exceed 12 units .. 1 anna per unit.

(b) where the total consumption per month exceeds 12 units .. 1½ annas per unit.

(2) In other areas .. Such rate for each unit of energy consumed, not exceeding the rates prescribed in clause (1), as the Provincial Government may by notification in the Official Gazette specify."

(ii) in clause (b)—

(a) for the words "Annas per mensem" the words "Such rate as may be prescribed by Government not exceeding annas per mensem", shall be substituted;

(b) for the figures 2, 3, 4, 6 and 1, the following shall respectively be substituted:—

5,  $7\frac{1}{2}$ , 10, 15 and  $2\frac{1}{2}$ ; and

(c) the "Explanation" shall be deleted.

(7) In the Second Schedule—

(i) exemption (7),

(ii) in explanation (1), the figure and brackets "(1)", and

(iii) explanation (2),

shall be deleted.

4. (1) After sub-section (2) of section 15 of the said Act, the following new sub-section shall be inserted, namely:—

Amendment  
of section 15  
of Bom. II of  
1932.

"(2A) To section 17, the following proviso shall be added, namely:—

'Provided that a clearance list described in Article 20A of Schedule I may be stamped at any time but not later than two months after it is submitted by a member of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925, to the clearing house of such stock exchange.'

Bom.  
VIII  
of  
1925.

(2) The amendment made by this section shall be deemed to have been made on and to have had effect from the 31st March 1938.

5. In clause (c) of sub-section (5) of section 15 of the said Act—

Amendment  
of section 15  
of Bom. II  
of 1932.

(1) in entry (d) in the "Exemptions" under Article 5 relating to "Agreement or Memorandum of an Agreement", for the words, figures and letter "an entry relating to which is made in a clearance list which is duly stamped under Article 20A", the words and figures "an entry relating to which is required to be made in a clearance list in accordance with the rules of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925" shall be substituted; and

Bom.  
VIII  
of  
1925.

(2) in the "Exemption" under Article 43 relating to Note or Memorandum sent by a Broker or Agent to his principal, for the words, figures and letter "an entry relating to which is made in a clearance list which is duly stamped under Article 20A" the words and figures "an entry relating to which is required to be made in a clearance list in accordance with the rules of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925" shall be substituted.

Bom.  
VIII  
of  
1925.

Amendment  
of Part V of  
Bom. II of  
1932.

**6. In Part V of the said Act—**

(1) in the heading for the word “cities” the words “cities and urban areas” shall be substituted;

(2) in section 16, for the words “Karachi only” the words “such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf” shall be substituted;

(3) in section 17—

(i) in clause (a) for the words commencing with the words “municipal district” and ending with the word “Sabarmati” the words “the limits of the municipal borough of Ahmedabad, the Cantonment of Ahmedabad and the notified area of Sabarmati” shall be substituted; and

(ii) for clause (c) the following clauses shall be substituted, namely :—

“(c) ‘City’ [when used in connection with any city other than those mentioned in clauses (a) and (b) above] means any urban area which the Provincial Government may, by notification in the Official Gazette, declare as being included in the said city; and

(d) ‘Urban area’ means any area within the limits of a municipality, cantonment or notified area committee”;

(4) in section 18—

(i) for the words “to the Cities of Bombay, Ahmedabad, Poona and Karachi” the following words, brackets, letters and figures shall be substituted, namely :—

“(a) to the City of Bombay,

(b) to the Cities of Ahmedabad, Poona and any other city to which this Part has been extended under section 16, and

(c) to any urban area [other than those to which clause (a) or (b) applies] to which this Part has been extended under section 16”;

(ii) after the words “within the said cities” the words “and urban areas” shall be inserted;

(iii) for the entries against Article 23, the following entries shall be substituted, namely :—

The City of Bombay.		The Cities of Ahmedabad and Poona and any other city.		Urban areas other than those mentioned in columns 1 and 2.		
1		2		3		
		Rs. a. p.		Rs. a. p.	Rs. a. p.	
23. Conveyance [as defined by section 2 (10)] so far as it relates to immovable property.	Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300 ..	10 0 0	Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300 ..	7 8 0	Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300 ..	4 8 0
	Where it exceeds Rs. 300 but does not exceed Rs. 400 ..	14 0 0	exceeds Rs. 300 but does not exceed Rs. 400 ..	10 8 0	exceeds Rs. 300 but does not exceed Rs. 400 ..	6 0 0
	Where it exceeds Rs. 400 but does not exceed Rs. 500 ..	18 0 0	exceeds Rs. 400 but does not exceed Rs. 500 ..	13 8 0	exceeds Rs. 400 but does not exceed Rs. 500 ..	7 8 0
	Where it exceeds Rs. 500 but does not exceed Rs. 600 ..	22 0 0	exceeds Rs. 500 but does not exceed Rs. 600 ..	16 8 0	exceeds Rs. 500 but does not exceed Rs. 600 ..	9 0 0
	Where it exceeds Rs. 600 but does not exceed Rs. 700 ..	26 0 0	exceeds Rs. 600 but does not exceed Rs. 700 ..	19 8 0	exceeds Rs. 600 but does not exceed Rs. 700 ..	10 8 0
	Where it exceeds Rs. 700 but does not exceed Rs. 800 ..	30 0 0	exceeds Rs. 700 but does not exceed Rs. 800 ..	22 8 0	exceeds Rs. 700 but does not exceed Rs. 800 ..	12 0 0
	Where it exceeds Rs. 800 but does not exceed Rs. 900 ..	34 0 0	exceeds Rs. 800 but does not exceed Rs. 900 ..	25 8 0	exceeds Rs. 800 but does not exceed Rs. 900 ..	13 8 0
	Where it exceeds Rs. 900 but does not exceed Rs. 1,000 ..	38 0 0	exceeds Rs. 900 but does not exceed Rs. 1,000 ..	28 8 0	exceeds Rs. 900 but does not exceed Rs. 1,000 ..	15 0 0
	and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	20 0 0	and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	15 0 0	and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	10 0 0

and

(*it*) after the entry relating to Article 33 "Gift" the following entry shall be inserted, namely :—

"

1

2

35. Lease.—

- (b) (i) Where the lease is granted for money advanced and where no rent is reserved. The same duty as is leviable on a conveyance [No. 23, as it stood before its amendment by the Bombay Finance (Amendment) Act, 1932] for a consideration equal to the amount of such advance as set forth in the lease.
- (b) (ii) Where the lease is granted for a fine or premium and where no rent is reserved. The same duty as is leviable on a conveyance (No. 23) under the Bombay Finance (Amendment) Act, 1932, for a consideration equal to the amount of such fine or premium as set forth in the lease.
- (c) (i) Where the lease is granted for money advanced in addition to rent reserved. Same duty as is leviable on a conveyance [No. 23, as it stood before its amendment by the Bombay Finance (Amendment) Act, 1932] for a consideration equal to the amount of advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no advance had been paid or delivered :
- Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
- (c) (ii) Where the lease is granted for a fine or premium in addition to rent reserved. The same duty as is leviable on a conveyance (No. 23) under the Bombay Finance (Amendment) Act, 1932, for a consideration equal to the amount of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered :
- Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

Insertion of new Part VI in Bom. II of 1932.

7. After Part V of the said Act, the following part shall be added, namely :—

'PART VI.

*Urban Immoveable Property Tax.*

Extent of Part VI.

20. This Part extends to—

- (i) the City of Bombay,
- (ii) the limits of the municipal boroughs of Thana, Kurla, Bandra and Ahmedabad,

(iii) the limits of the municipal districts of Ville Parle, Ghatkopar-Kiroi and Juhu in the Bombay Suburban District,

(iv) the notified areas of Malad, Kandivali, Borivali, Chembur and Mulund in the Bombay Suburban District, Bhayandar in the District of Thana and Sabarmati in the District of Ahmedabad, and

(v) the limits of the Cantonment of Ahmedabad.

21. Unless there is anything repugnant in the subject or context,— Definitions

(1) "Annual letting value" means—

(a) in the City of Bombay, the rateable value of buildings or lands as determined in accordance with the provisions of the City of Bombay Municipal Act, 1888 ;

Bom.  
III of  
1888.

(b) in other Municipal areas, the annual letting value of buildings or lands as determined in accordance with the provisions of section 78 of the Bombay Municipal Boroughs Act, 1925, or section 63 of the Bombay District Municipal Act, 1901, as the case may be ;

Bom.  
XVIII  
of  
1925.

(c) in the area of the Cantonment of Ahmedabad, the annual value as defined by section 64 of the Cantonments Act, 1924 :

Bom.  
III of  
1901.

II of  
1924.

Provided that if in any case the property tax is assessed on any building or land on its capital value, such percentage of the capital value as may be determined by the Provincial Government shall be deemed to be the annual letting value.

(2) "Buildings" and "lands" have the same meanings as they have in the City of Bombay Municipal Act, 1888, the Bombay Municipal Boroughs Act, 1925, the Bombay District Municipal Act, 1901, or the Cantonments Act, 1924, as the case may be ;

Bom.  
III of  
1888.

Bom.  
XVIII  
of  
1925.

Bom.  
III of  
1901.  
II of  
1924.

(3) "Urban Immoveable Property tax" means a tax leviable under the provisions of section 22 ;

(4) "Municipality" includes a Notified Area Committee ;

(5) "Municipal area" means an area within the limits of a municipality ;

(6) "Prescribed" means prescribed by rules ;

(7) "Property tax" means in the City of Bombay the general tax levied under section 143 of the City of Bombay Municipal Act, 1888, and in other Municipal areas and in the area of the Cantonment of Ahmedabad, a tax or rate on buildings or lands, or a tax or rate in the form of such tax or rate on buildings or lands levied under the Bombay Municipal Boroughs Act, 1925, or the Bombay District municipal Act, 1901, or the Cantonments Act, 1924, as the case may be ; and

Bom.  
III of  
1888.

Bom.  
XVIII  
of  
1925.

Bom.  
III of  
1901.

(8) "Rules" means rules made under section 29,

Levy of  
Urban  
Immoveable  
Property  
tax.

22. There shall, subject to the provisions of section 23, be levied <sup>II of</sup> and paid to the Provincial Government a tax on buildings and lands, <sup>1924.</sup> hereinafter called the "Urban Immoveable Property tax" at ten per cent. of the annual letting value of such buildings or lands :

Provided that such tax shall be levied and paid to the Provincial Government at the rate of five per cent. of the annual letting value—

(a) in the City of Bombay on the buildings and lands the annual letting value of which does not exceed Rs. 2,000, and

(b) in other areas on the buildings and lands the annual letting value of which does not exceed such amount as the Provincial Government may, by notification in the Official Gazette, declare.

Provided further that if any building consists of more than one tenement and such tenements are separately assessed to the property tax, the urban immoveable property tax shall be assessed on the annual letting value of the building as a whole.

Exemption  
of certain  
buildings and  
lands from  
the levy of  
Urban  
Immoveable  
Property tax.

23. The Urban Immoveable Property tax shall not be leviable in respect of the following :—

(a) buildings and lands or portions thereof exclusively occupied for public worship or for charitable purposes ;

(b) buildings and lands vesting in His Majesty for purposes of the Central Government ;

(c) buildings and lands vesting in His Majesty for purposes of the Provincial Government or belonging to a Municipality or a local board or a Cantonment Board and used solely for public purposes and not used or intended to be used for purposes of profit ; and

(d) (i) buildings and lands vesting in the trustees of the Port of Bombay and not used or intended to be used for purposes of profit ; and

(ii) wharves, docks, piers, Railways and light-houses (as defined in the Bombay Port Trust Act, 1879) vesting in the Trustees of the Port of Bombay, and used as such and such other properties vesting <sup>Bom. VI of</sup> in the said Trustees as the Provincial Government may notify in this <sup>1879.</sup> behalf.

*Explanation.*—For the purposes of this section—

(1) the following buildings and lands or portions thereof shall not be deemed to be exclusively occupied for public worship, or for charitable purposes, namely :—

(a) those in which trade or business is carried on ; and

(b) those in respect of which rent is derived, whether rent is or is not applied exclusively to religious or charitable purposes ;

(2) where any portion of any building or land is exempt from the Urban Immoveable Property tax by reason of its being exclusively occupied for public worship or for charitable purposes, such portion shall be deemed to be a separate property.

24. (1) The Urban Immoveable Property tax shall be levied and collected—

- (a) in the areas within the limits of a municipality to which this Part extends under section 20, by the municipality concerned,
- (b) in the area of the Cantonment of Ahmedabad, by the Collector of Ahmedabad.

Authorities competent to levy and collect Urban Immoveable Property tax and the manner of such levy and collection.

(2) The levy and collection of the Urban Immoveable Property tax shall be made—

- (a) in any area within the limits of a municipality in the same manner in which the property tax is levied and collected in the said area, and
- (b) in the area of the Cantonment of Ahmedabad, as an arrear of land revenue :

Provided that if in any area within the limits of a municipality no property tax is levied by the municipality concerned, the Urban Immoveable Property tax shall be levied and collected in such manner as may be prescribed.

25. A Municipality required to levy and collect the Urban Immoveable Property tax under this Part shall be entitled for its cost of collection to such rebate as may be prescribed.

Municipality entitled to rebate for cost of collection.

26. (1) The Urban Immoveable Property tax shall be leviable primarily on the actual occupier of the buildings or lands 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 granted by or on behalf of Government, or on a building or other lease from any person or local authority.

Primary responsibility for the Urban Immoveable Property tax.

(2) In other cases the Urban Immoveable Property tax shall be primarily leviable as follows :—

- (a) if the property is let, upon the lessor ;
- (b) if the property is sublet, upon the superior lessor ;
- (c) if the property is unlet, upon the person in whom the right to let vests.

(3) On failure to recover any sum due on account of the Urban Immoveable Property 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 annual letting value thereof.

(4) An occupier who makes any payment for which he is not primarily liable under this section shall be entitled to be reimbursed by the person primarily liable for the payment and may deduct the amount so paid



from the amount of any rent from time to time becoming due from him to such person.

Remission  
and refund.

27. (1) Where any building or land assessed to Urban Immoveable Property tax—

(a) has been vacant and unproductive of rent for any period of not less than sixty consecutive days;

(b) consists of separate tenements, one or more of which has or have been vacant and unproductive of rent for any such period as aforesaid;

(c) is wholly or in great part demolished or destroyed by fire or otherwise deprived of value, the municipality concerned or the Collector of Ahmedabad, as the case may be, shall remit or refund such portion of the Urban Immoveable Property tax as may be prescribed.

*Explanation.*—For the purpose of this section a building or land shall be deemed to be productive of rent if let to a lessee who has a continuing right of occupation thereof, whether it is actually occupied by such lessee or not.

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

Default of  
municipality.

28. (1) If any municipality makes default in the levy, collection or payment to the Provincial Government of any sum due in respect of the Urban Immoveable Property tax, the Provincial Government may, after holding such inquiry as it thinks fit, fix a period for the levy, collection or payment of such sum.

(2) If the levy, collection or payment of such amount is not made within the period so fixed, the Provincial Government may direct any bank in which any moneys of the municipality are deposited or the person in charge of the Government treasury or of any other place of security in which the moneys of the municipality are deposited to pay such sum from such moneys as may be standing to the credit of the municipality in such bank or as may be in the hands of such person or as may from time to time be received from or on behalf of the municipality by way of deposit by such bank or person; and such bank or person shall be bound to obey such order.

(3) Every payment made pursuant to an order under sub-section (2) shall be a sufficient discharge to such bank or person from all liability to the municipality in respect of any sum so paid by it or him out of the moneys of the municipality so deposited with such bank or person.

Rules.

29. (1) The Provincial Government may make rules for carrying out the purposes of this Part.

(2) Without prejudice to the generality of the foregoing provision such rules shall provide for the following matters :—

(a) the manner in which the Urban Immoveable Property tax shall be levied and collected in any municipal area in which no property tax is levied ;

(b) the amount of rebate to which a municipality or other authority would be entitled under section 25 for the cost of collection of the Urban Immoveable Property tax ;

(c) the time at and the manner in which the amount of the Urban Immoveable Property tax collected shall be paid to the Provincial Government ;

(d) the portion of the Urban Immoveable Property tax which shall be refunded or remitted, and the manner in which, and the conditions subject to which, such remission or refund shall be granted ;

(e) such other matters which in the opinion of the Provincial Government are required to be prescribed by rules.

(3) The rules made under this section shall be subject to the condition of previous publication.'

# THE BOMBAY SALES TAX ACT, 1939.

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