

(10)

Copy of Gazette Notification No. 109  
dated 28th January, 1939.

\*\*\*\*\*

No. 109.- In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 ( II of 1924), <sup>and</sup> ~~in~~ supersession of clause 1 of the notification of the Government of the Punjab, No. 384, dated the 11th February 1927, the Cantonment Board, Dagshai, with the previous sanction of the Central Government, hereby imposes a tax at the rate of 12½ per cent. per annum payable by the owner of the annual value of buildings, situated within the limits of the Dagshai Cantonment.

\*\*\*\*\*

-----

TRUE COPY.

*M. S. C. C.*  
Cantonment Executive Officer Dagshai.

MINISTRY OF DEFENCE

12

New Delhi, the 24th May, 1974.

S.R.O.189 - In exercise of the powers conferred by section 60 of the Cantonments Act, 1924(2 of 1924), and in superseasion of the notification of the Government of India in the Defence Department No.126/9/G/C& L/45 dated the 11th August, 1945, the Cantonment Board, Dagshai, with the previous sanction of the Central Government, hereby imposes a water tax, payable by the occupier of any building situated within the limits of the Dagshai Cantonment, at the rate of 12½ per cent of the annual value of the building.

2. In the case of default of payment of water tax by the occupier of a building the owner of such building shall be liable to pay the said tax.

3. No tax shall be payable in respect of the following buildings namely:-

- (1) Building situated in Katcher Khana, Oria Mohalla and houses Nos 526, 526A, 526BC, 526D, 526F, 527 to 581, 544 to 544-B, 546 to 549, 614 to 616, 651-C, D and E, 656 to 660-A, 662 to 662B and 664 where no facilities for water have been provided.
- (2) Mosque (No.472).
- (3) Shri Sanatan Dharam Sabha Temple.
- (4) Arya Samaj Temple (No.147 -148).  
Sikh Gurudwara (No.676).  
Balmiki Temple ( No.678).

4. For the purpose of determining the period of actual occupation for the purposes of tax ;

- (i) A period of fifteen days or less shall be reckoned as half a month.
- (ii) A period of more than fifteen days shall be reckoned as a full month.

5. A person shall be deemed to be in actual occupation of a building while he or any of the members of his family or servants reside therein, or any animal belonging to him is kept in the building or in any out house or land appurtenant thereto.

TRUE COPY

*Kamal G...*  
Cantonment Executive Officer,  
Dagshai.