Municipal Taxation.

6. If any question arises whether any duty is military, naval or air-force duty within the meaning of this Act, the decision of the President of the Union thereon shall be conclusive.

If any question arises whether any person is compelled as aforesaid to reside within the limits of a municipality or is bound as aforesaid to keep any horse, the decision thereon of such authority as the President of the Union may, from time to time, appoint in this behalf shall be conclusive.

THE GOVERNMENT BUILDINGS ACT.

[INDIA ACT IV, 1899.] (3rd February, 1899.)

1. * * * *

2. In this Act, the expression "municipal authority" includes a municipal corporation or a body of municipal commissioners constituted by, or under the provisions of, any law or enactment for the time being in force.

3. Nothing contained in any law or enactment for the time being in force to regulate the erection, re-erection, construction, alteration or maintenance of buildings within the limits of any municipality shall apply to any building used or required for the public service or for any public purpose, which is the property of the [State] or in the occupation of the Government, or which is to be erected on land which is the property or in the occupation of the Government:

Provided that, where the erection, re-erection, construction or material structural alteration of any such building as aforesaid (not being a building connected with defence, or a building the plan or construction of which ought, in the opinion of the President of the Union, to be treated as confidential or secret) is contemplated, reasonable notice of the proposed work shall be given to the municipal authority before it is commenced.

4. (1) In the case of any such building as is mentioned in the last preceding section (not being a building connected with defence or a building the plan or construction of which ought, in the opinion of the President of the Union, to be treated as confidential or secret), the municipal authority, or any person authorized by it in this behalf, may, with the permission of the President of the Union previously obtained, but not otherwise, and subject to any restrictions or conditions which may, by general or special order, be imposed by the President of the Union, inspect the land and building and all plans connected with its erection, re-erection, construction or material structural alteration, as the case may be, and may submit to the President of the Union a statement in writing of any objections or suggestions which such municipal authority may deem fit to make with reference to such erection, re-erection, construction or material structural alteration.

1 Substituted for the word "Crown" by the Union of Burma (Adaptation of Laws) Order, 1948
Government Buildings.

(2) Every objection or suggestion submitted as aforesaid shall be considered by the President of the Union, who shall, after such investigation (if any) as he shall think advisable, pass orders thereon, and the building referred to therein shall be erected, re-erected, constructed or altered, as the case may be, in accordance with such orders:

Provided that, if the President of the Union overrules or disregards any such objection or suggestion as aforesaid, he shall give his reasons for so doing in writing.

THE LOCAL AUTHORITIES LOANS ACT.

[India Act IX, 1914.] (28th February, 1914.)

1. * * *

2. In this Act, "local authority" means any person legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty or tax within any local area;

"funds", used with reference to any local authority, includes any local or municipal fund to the control or management of which such authority is legally entitled, and any cess, rate, duty or tax which such authority is legally entitled to impose, and any property vested in such authority;

"prescribed" means prescribed by rules made under this Act; and

"work" includes a survey, whether incidental to any other work or not.

3. (f) A local authority may, subject to the prescribed conditions, borrow on the security of its funds or any portion thereof for any of the following purposes, namely:

(i) the carrying out of any works which it is legally authorized to carry out,

(ii) the giving of relief and the establishment and maintenance of relief works in times of famine or scarcity,

(iii) the prevention of the outbreak or spread of any dangerous epidemic disease,

(iv) any measures which may be connected with or ancillary to any purposes specified in clauses (ii) and (iii),

(v) the repayment of money previously borrowed in accordance with law:

Provided that nothing in clause (v) shall be deemed to empower a local authority to fix a period for the repayment of any money borrowed thereunder which, when the period fixed for the repayment of the money previously borrowed is taken into account, will exceed the maximum period fixed for the repayment of a loan by or under any enactment for the time being in force:

Provided further that, in the case of loans other than loans made by the Government, no amount exceeding twenty-five lakhs of rupees shall be