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(e) A drainage Tax;

(f) A special water tax for water supplied by the Council in individual cases, charges for such supply being fixed in such mode or modes as shall be best suited to the varying circumstances of any class of cases or of any individual case;

(g) A tax on pilgrims resorting periodically to a shrine within the limits of the council;

(h) A special education tax;

(i) Any other tax which under the constitution of India the state legislature has power to impose in the State.

Provided that, no special sanitary tax in respect of private latrines, premises or compounds shall be levied, unless and until the council has -

- (1) made provision for the cleaning there of by manual labour, or for conducting or receiving the sewage thereof into municipal sewers and
- (2) issued either severally to the persons to be charged, or generally to the inhabitants of the municipal area or part thereof to be charged with such tax, one month is notice of the intention of the council to perform such cleaning and to levy such tax are not allowed to be abolished without the previous sanction of the State Government (section 110).

Municipal Council may vary Rates and Taxes within prescribed limits

Notwithstanding any rule, by law or resolution specifying