**Cantonments Act, 2006**

**Section 91 - Power to seize etc**

1) Any person who takes or attempts to take past any octroi station or any other place appointed within a cantonment for the collection of octroi, terminal tax or toll any goods, vehicles or animals, on account of which octroi, terminal tax or toll is leviable and thereby evades, or attempts to evade, the payment of such octroi, terminal tax or toll and any person who abets any such evasion or attempt at evasion, shall be punishable with fine which may extend either to ten times the value of such octroi, terminal tax or toll, or to two thousand five hundred rupees, whichever is greater, and which shall not be less than twice the value of such octroi, terminal tax or toll, as the case may be. (2) In case of non-payment of any octroi or terminal tax or toll on demand, the officer empowered to collect the same may seize any goods, vehicles or animals on which the octroi, terminal tax or toll is chargeable or any part or number thereof which is of sufficient value to satisfy the demand and shall give a receipt specifying the items seized. (3) The Chief Executive Officer, or an officer of the Board authorised by him, after the lapse of five days from the seizure, and after the issue of a notice in writing to the person in whose possession the goods, vehicles or animals were at the time of seizure, fixing the time and place of sale, may cause the property so seized, or so much thereof as may be necessary, to be sold by auction to satisfy the demand and meet expenses occasioned by the seizure, custody and safe thereof, unless the demand and expenses are in the meantime paid: Provided that the Chief Executive Officer may, in any case, order that any article of a perishable nature which cannot be kept for five days without serious risk of damage, or which cannot be kept safe at a cost which, together with the amount of octroi, terminal tax or toll, is likely to exceed its value, shall be sold after the lapse of such shorter times as he may, having regard to the nature of the article, think proper. (4) If, at any time before the sale has begun, the person whose property has been seized tenders to the Chief Executive Officer the amount of all expenses incurred and of the octroi, terminal tax or toll, the Chief Executive Officer shall release the property seized. (5) The surplus, if any, of the sale proceeds shall be credited to the cantonment fund, and shall, on application made to the Chief Executive Officer within six months after the sale, be paid to the person in whose possession the property was at the time of seizure, and, if no such application is made, shall become the property of the Board.

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