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**Cantonments Act, 2006**

**Section 107 - Power to institute suit for recovery Instead of proceeding against a defaulter by distress and sale of movable**

section 105 and this section, if any, shall immediately after the sale of the property, be credited to the cantonment fund, and the notice of such credit shall immediately be given to the person whose property has been sold, or to his legal representative and, if such money is claimed, within a period of one year from the date of notice, a refund thereof shall be made to the said person or his representative. (4) Any surplus of the sale proceeds not claimed within one year as aforesaid shall be the property of the Board. Section 107 - Power to institute suit for recovery Instead of proceeding against a defaulter by distress and sale of movable property or attachment and sale of immovable property as hereinbefore provided in this Chapter, or after a defaulter has been so proceeded against unsuccessfully or with only partial success, any sum due or the balance of any sum due, as the case may be, from such defaulter on account of a tax may be recovered from him by a suit in any court of competent jurisdiction.