

Banglore Development Authority Act, 1976

Section 23 - Recovery of Betterment Tax

Where any person liable to pay betterment tax fails to pay the same within the time specified by the Authority or makes default in payment of two consecutive instalments or any three installments, the Authority shall be entitled to recover the whole of the amount due together with interest from the said person or his successor-in-interest in such land in the manner provided by the¹[Karnataka Municipal Corporations Act, 1976], for the recovery of taxes and if the said money is not so recovered, the²[Commissioner] may, after giving public notice of his intention to do so and not less than one month after the publication of such notice, sell the land or the interest of the said person or his successor-in-interest in such land by public auction and may deduct the said money and the expenses of the sale from the proceeds of the sale, and shall pay the balance (if any) to the defaulter.

1. Substituted by Act 34 of 1986 w.e.f. 7.10.1986.

2. Substituted by Act 18 of 1981 w.e.f. 30.12.1980.
