Cantonments Act, 2006

Section 106 - Recovery from a person about to leave cantonment and refund of surplus sale proceeds, if any

1) If the Chief Executive Officer has reason to believe that any person from whom any sum is due or is about to become due on account of any tax is about to move from the cantonment, he may direct the immediate payment by such person of the sum so due or about to become due, and cause a notice of demand for the same to be served on such person. (2) If, on the service of such notice, such person does not forthwith pay the sum so due or about to become due, the amount shall be leviable by distress and sale of movable property or attachment and sale of immovable property in the manner hereinbefore provided in this Chapter, and the warrant of such distress and sale or attachment and sale may be issued and executed without any delay. (3) The surplus of the sale proceeds arising out of (S.104), (S.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.

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