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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 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. Special provisions relating to taxation, etc.