

Cantonments Act, 2006

Section 324 - Method of recovery

1) Notwithstanding anything elsewhere contained in this Act arrears of any tax, and any other money recoverable, including rent on land and buildings due or damages and fine due under leases or licences executed by or in favour of a Board or the Defence Estates Officer under this Act or the rules made thereunder may be recovered together with the cost of recovery either by suit or on application to a Judicial Magistrate having jurisdiction in the cantonment or in any place where the person from whom such tax, rent or money is recoverable may for the time being be residing, either by the distress and sale of movable property of such person, or by the attachment and sale of immovable property of that person, which is within the limits of the jurisdiction of such Judicial Magistrate, or by both these methods, and shall, if payable by the owner of any property as such, be a charge on the property until paid: Provided that the tools of artisans, growing crops upto the value of five thousand rupees and implements and cattle used for the purposes of agriculture shall be exempt from such distress or sale. (2) An application to a Judicial Magistrate under sub-sec. (1) shall be in writing and shall be signed by the President or Vice-President of the Board or by the Chief Executive Officer or the Defence Estates Officer or the Officer Commanding the Station or any other officer authorised by any of these officers, but shall not require to be personally presented. (3) Upon receiving the application, the Judicial Magistrate referred to in sub-sec. (1) may take action for the recovery of the amount of tax; rent or money from the person specified in the application as if such amount were a fine recoverable under a sentence passed by him and the provisions of Secs. 421 and 422 of the Code of Criminal Procedure, 1973 (2 of 1974), shall, so far as may be, apply to the recovery of such amount: Provided that the recovery of no such amount shall be made by the arrest or detention in prison of the said person.