

Cantonments Act, 1924

Section 82 - Evasion of Octroi or Terminal Tax

(1) Any person who takes or attempts to take past any octroi station or any other place appointed within a cantonment for the collection of octroi, terminal tax or toll any goods, vehicles or animals, on account of which octroi, terminal tax or toll is leviable and thereby evades, or attempts to evade, the payment of such octroi, terminal tax or toll and any person who abets any such evasion or attempt at evasion, shall be punishable with fine which may extend either to ten times the value of such octroi, terminal tax or toll, or to ¹[two hundred and fifty rupees], whichever is greater, and which shall not be less than twice the value of such octroi, terminal tax or toll, as the case may be.

(2) In case of non-payment of any octroi or terminal tax or toll on demand, the officer empowered to collect the same may seize any goods, vehicles or animals on which the octroi, terminal tax or toll is chargeable or any part or number thereof which is of sufficient value to satisfy the demand²[and shall give a receipt specifying the items seized].

(3) The³[Executive Officer], after the lapse of five days from the seizure, and after the issue of a notice in writing to the person in whose possession the goods, vehicles or animals were at the time of seizure, fixing the time and place of sale, may cause the property so seized, or so much thereof as may be necessary, to be sold by auction to satisfy the demand and any expenses occasioned by the seizure, custody and safe thereof, unless the demand and expenses are in the meantime paid:

Provided that the Executive Officer may, in any case, order that any article of a perishable nature which cannot be kept for five days without serious risk of damage, or which cannot be kept save at a cost which, together with the amount of octroi, terminal tax or toll, is likely to exceed its value, shall be sold after the lapse of such shorter time as he may, having regard to the nature of the article, think proper.

(4) If, at any time before the sale has begun, the person whose property has been seized tenders to the Executive Officer the amount of all expenses incurred and of the octroi, terminal tax or toll, the Executive Officer shall release the property seized.

(5) The surplus, if any, of the sale-proceeds shall be credited to the cantonment fund, and shall, on application made⁴[to the Executive Officer] within one year after the sale, be paid to the person in whose possession the property was at the time of seizure, and, if no such application is made, shall be the property of the⁵[Board].

1. Substituted by Act 15 of 1983, section 52, for "fifty rupees" w.e.f. 1-10-1983.

2. Added by Act 24 of 19376, section 31.

3. Substituted by Act 15 of 1983, section 52, for "Board" w.e.f. 1-10-1983.

4. Substituted by Act 15 of 1983, section 52, for "to the Board" w.e.f. 1-10-1983.

5 Substituted by Act 24 of 1936, section 69, for "Cantonment Authority"

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