**Cantonments Act, 1924**

**Section 92 - Recovery of Tax**

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(1)If the person liable for the payment of any tax does not, within thirty days from the service of the notice of demand, pay the amount due, or show sufficient cause for non-payment of the same to the satisfaction of the Executive Officer, such sum, with all costs of recovery, may be recovered under a warrant, issued in the form set forth in Schedule II, by distress and sale of the movable property1[or attachment and sale of the immovable property] of the defaulter:

Provided that the Executive Officer shall not recover any sum the liability for which has been remitted an appeal under this Chapter:

1[Provided further that the sale of any immovable property attached under this subsection shall not be made, save under the orders of the Board.]

(2) Every warrant issued under this section shall be signed by the Executive Officer.

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**1.** Inserted by Act 15 of 1983, section 60 w.e.f. 1-10-1983.

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