

Cantonments Act, 1924

Section 259 - Method of Recovery

1[259. Method of recovery

(1) Notwithstanding anything elsewhere contained in this Act,²[arrears of any tax,³[and any other money recoverable, including rent on land and buildings 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 a⁴[Judicial Magistrate] having jurisdiction in the cantonment or in any place where the person from whom such⁵ [tax, rent or money] is recoverable may for the time being be residing,⁶[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 too is of artisans,⁷[growing crops up to the value of five hundred rupees and implements and cattle used for the purposes of agriculture] shall be exempt from such distress or sale.

(2) An application to a⁴[Judicial Magistrate] under sub-section (1) shall be in writing and shall be signed by the President or Vice-

President of the Board or by the Executive Officer⁷[or the [Defence Estates Officer]], but shall not require to be personally presented.]

8[(3) Upon receiving the application, the Judicial Magistrate referred to in sub-section (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 sections 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.]

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1. Substituted by Act 24 of 1936, section 61, for the original section.
 2. Substituted by Act 2 of 1954, section 22, for "arrears of any tax and any other money recoverable by a Board under this Act".
 3. Substituted by Act 15 of 1983, section 148, for certain words (w.e.f. 1-10-1983).
 4. Substituted by Act 15 of 1983, section 148, for "Magistrate" (w.e.f. 1-10-1983).
 5. Substituted by Act 2 of 1954, section 22, for "tax or money".
 6. Substituted by Act 15 of 1983, section 148, for certain words (w.e.f. 1-10-1983).
 7. Inserted by Act 2 of 1954, section 22.
 8. Inserted by Act 15 of 1983, section 148 (w.e.f. 1-10-1983).
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