

Source: sooperkanoon.com/act/219910

Copra Cess Act, 1979

Section 10 - RECOVERY OF SUMS DUE TO GOVERNMENT -Where any duty of excise demanded from any person or any other sum payable by any

a) the Collector may deduct the amount so payable from any money owing to such person which may be under the control of the Collector or any other officer; or (b) the Collector may recover the amount so payable by detaining and selling any goods belonging to such person which are under the control of the Collector or any other officer; or (c) if the amount cannot be recovered from such person in the manner provided in clause (a) or clause (b), the Collector may prepare a Certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector shall, on receipt of such certificate, proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.