

Code of Civil Procedure, 1908

Section 60 - Property Liable To attachment and Sale in Execution of Decree

160. Property liable to attachment and sale in execution of decree.--

(1) The following property is liable to attachment and sale in execution of a decree, namely, lands, houses or other buildings, goods, money, bank notes, cheques, bills of exchange, hundis, promissory notes, Government securities, bonds or other securities for money, debts, shares in a corporation and, save as hereinafter mentioned, all other saleable property, movable or immovable, belonging to the judgment-debtor, or over which, or the profits of which, he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the judgment-debtor or by another person in trust for him or on his behalf:

Provided that the following particulars shall not be liable to such attachment or sale, namely:--

(a) the necessary wearing-apparel, cooking vessels, beds and bedding of the judgment-debtor, his wife and children, and such personal ornaments as, in accordance with religious usage, cannot be parted with by any woman;

(b) tools of artisans, and, where the judgment-debtor is an agriculturist, his implements of husbandry and such cattle and seed-grain as may, in the opinion of the Court, be necessary to enable him to earn his livelihood as such, and such portion of agricultural produce or of any class of agricultural produce as may have been declared to be free from liability under the provisions of the next following section;

(c) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to 2[an agriculturist or a labourer or a domestic servant] and occupied by him;

(d) books of account;

(e) a mere right to sue for damages;

(f) any right of personal service;

(g) stipends and gratuities allowed to pensioners of the Government 3 [or of a local authority or of any other employer], or payable out of any service family pension fund 4 notified in the Official Gazette by 5 [the Central Government or the State Government] in this behalf, and political pension;

6[(h)] the wages of labourers and domestic servants, whether payable in money or in kind 7 [***];

8[(i) salary to the extent of 9[the first 10 [11[one thousand rupees]] and two-thirds of the remainder] 12[in execution of any decree other than a decree for maintenance];

13[Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and, where such attachment has been made in execution of one and the same decree, shall, after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree;]

12[(ia) one-third of the salary in execution of any decree for maintenance;]

14[(j) the pay and allowances of persons to whom the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957), applies;]

(k) all compulsory deposits and other sums in or derived from any fund to which the Provident Funds Act, 15 [1925] (19 of 1925), for the time being applies in so far as they are declared by the said Act not to be liable to attachment;

3 [(ka) all deposits and other sums in or derived from any fund to which the Public Provident Fund Act, 1968 (23 of 1968), for the time being applies, in so far as they are declared by the said Act as not to be liable to attachment;

(kb) all moneys payable under a policy of insurance on the life of the judgment-debtor;

(kc) the interest of lessee of a residential building to which the provisions of law for the time being in force relating to control of rents and accommodation apply;]

16 [(l) any allowance forming part of the emoluments of any 17 [servant of the Government] or of any servant of a railway company or local authority which the 18 [appropriate Government] may by notification in the Official Gazette declare to be exempt from attachment, and any subsistence grant for allowance made to 19 [any such servant] while under suspension;]

(m) an expectancy of succession by survivorship or other merely contingent or possible right or interest;

(n) a right to future maintenance;

(o) any allowance declared by 20 [any Indian law] to be exempt from liability to attachment or sale in execution of a decree; and

(p) where the judgment-debtor is a person liable for the payment of land-revenue ; any movable property which, under any law for the time being applicable to him, is exempt from sale for the recovery of an arrear of such revenue.

21 [Explanation I.--The moneys payable in relation to the matters mentioned in clauses (g), (h), (i) (ia), (j), (l) and (o) are exempt from attachment or sale, whether before or after they are actually payable, and, in the case of salary, the attachable portion thereof is liable to attachment, whether before or after it is actually payable.]

22 [Explanation II.--In clauses (i) and (ia),] "salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l), derived by a person from his employment whether on duty or on leave.

23 [Explanation 24 [III]--In clause (1) "appropriate Government" means--

(i) as respect any person in the service of the Central Government, or any servant of 25 [a Railway Administration] or of a cantonment authority or of the port authority of a major port, the Central Government;

26 [***]

(iii) as respects any other servant of the Government or a servant of any other 27 [* * *] local authority, the State Government.]

31[Explanation IV.--For the purposes of this proviso, "wages" includes bonus, and "labourer" includes a skilled, unskilled or semi-skilled labourer.

Explanation V.--For the purposes of this proviso, the expression "agriculturist" means a person who cultivates land personally and who depends for his livelihood mainly on the income from agricultural land, whether as owner, tenant, partner, or agricultural labourer.

Explanation VI.--For the purposes of Explanation V, an agriculturist shall be deemed to cultivate land personally, if he cultivates land--

(a) by his own labour, or

(b) by the labour of any member of his family, or

(c) by servants or labourers on wages payable in cash or in kind (not being as a share of the produce), or both.]

[32](#)[(1A) Notwithstanding anything contained in any other law for the time being in force, an agreement by which a person agrees to waive the benefit of any exemption under this section shall be void.]

(2) Nothing in this section shall be deemed [28](#)[***] to exempt houses and other buildings (with the materials and the sites thereof and the lands immediately appurtenant thereto and necessary for their enjoyment) from attachment or sale in execution of decrees for rent of any such house, building, site or land [29](#) [***].

[30](#) [***]

1. For amendments to section 60, in its application to East Punjab, see the Punjab Relief of Indebtedness Act, 1934 (Punjab Act 7 of 1934), section 35, as amended by Punjab Acts 12 of 1940 and 6 of 1942.

2. Substituted by Act 104 of 1976, section 23(i)(a), for "an agriculturist" (w.e.f. 1-2-1977).

3. Inserted by Act 104 of 1976, section 23(i)(b), (w.e.f. 1-2-1977).

4. For such a notification, see Gazette of India, 1909, Pt. I, p.5.

5. Substituted by the A.O. 1937, for "the G.G. in C."

6. Substituted by Act 9 of 1937, section 2, for clauses (h) and (i). The amendments made by that section have no effect in respect of any proceedings arising out of a suit instituted before 1st June, 1937, See Act 9 of 1937, section 3.

7. The words "and salary, to the extent of the first hundred rupees and one-half the remainder of such salary" omitted by Act 5 of 1943, section 2.

8. Substituted by Act 5 of 1943, section 2, for clause (i) and proviso.

9. Substituted by Act 26 of 1963, section 2, for "the first hundred rupees".

10. Substituted by Act 104 of 1976, section 23(i)(c)(i), for "two hundred rupees and one-half the remainder" (w.e.f. 1-2-1977).

11. Substituted by Act 46 of 1999, sec. 6 for "four hundred rupees" (w.e.f. 1-7-2002).

12. Inserted by Act 66 of 1956, section 6 (w.e.f. 1-1-1957).

13. Substituted by Act 104 of 1976, section 23(i)(c)(ii), for the proviso (w.e.f. 1-2-1977).

14. Substituted by Act 104 of 1976, section 23(i)(d), for clause (j) (w.e.f. 1-2-1977).

15. Substituted by Act 9 of 1937, section 2, for "1897".

16. Substituted by Act 9 of 1937, section 2, for the clause (1).

17. Substituted by Act 5 of 1943, section 2, for "public officer".

18. Substituted by the A.O. 1937, for "G.G. in C."

19. Substituted by Act 5 of 1943, section 2, for "any such officer or servant".

20. Substituted by A.O. 1937, for "any law passed under the Indian Councils Acts, 1861 and 1892."

21. Substituted by Act 104 of 1976, section 23(i)(f), for Explanation 1 (w.e.f. 1-2-1977).
22. Substituted by Act 104 of 1976, sec. 23(i)(g), for "Explanation 2.-- In clause (h) and (i)" (w.e.f. 1-2-1977).
23. Inserted by the A.O. 1937.
24. Substituted by Act 104 of 1976, section 23(i)(h), for "3" (w.e.f. 1-2-1977).
25. Substituted by the A.O. 1950, for "a Federal Railway".
26. Clause (ii) omitted by the A.O. 1948.
27. The word "railway or" omitted by the A.O. 1950.
28. The letter and brackets "(a)" rep. by Act 10 of 1914, section 3 and Schedule II.
29. The word "or" rep. by Act 10 of 1914, sec. 3 and Schedule II.
30. Clause (b) rep. by Act 10 of 1914, sec. 3 and Schedule II.
31. Inserted by Act 104 of 1976, Section 23(i)(i) w.e.f. 01-02-1977).
32. Inserted by the 104 of 1976, Section. 23(ii) (w.e.f. 01-02-1977).