

Source: sooperkanoon.com/act/554686

The DCS Act 2003

Section 109 - The Registrar or any person empowered by him in this behalf shall be deemed,

when exercising any powers under this Act for the recovery of any amount by the attachment and sale or by sale without attachment of any property, or when passing any orders on any application made to him for such recovery or for taking a step in aid of such recovery, to be civil court for the purposes of article 136 of the Schedule to the Limitation Act, 1963 (36 of 1963).Section 110 - Recovery of sums due to Government