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The DCS Act 2003

Section 110 - (1) All sums due from a co-operative society, or from an officer or member or past

member of a co-operative society as such, to Government, including any costs awarded to Government under any provision of this Act, may on a certificate issued by the Registrar in this behalf, be recovered in the same manner as arrears of land revenue. (2) Sums due from a co-operative society to Government and recoverable under sub- section (1), may be recovered, firstly, from the property of the co-operative society, secondly, in the case of the co-operative society, the liability of the members of which is limited from the members, past members or the estates of deceased members, subject to the limit of their liability, and thirdly, in the case of other co-operative societies, from the members, past members or the estates of the deceased members :
Provided that the liability of past members and the estate of deceased members shall in all cases be subject to the provisions of section