

Control of Commissioner and President.

23. All proceedings of any Deputy Commissioner or revenue-officer under this Act shall be subject to control, revision and alteration by the Commissioner to whom he is subordinate and by the President of the Union.

Power to make rules.

24. The President of the Union may, from time to time, make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All such rules and all other rules made under this Act shall be published in the Gazette, and shall thereupon have the force of law.

THE REVENUE RECOVERY ACT.

[INDIA ACT I, 1890.] (14th February, 1890.)

1. * * * *

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) * * * *

(2) "Collector" means the chief officer in charge of the land-revenue administration of a district; and

(3) "defaulter" means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

Recovery of public demands by enforcement of process in other districts than those in which they become payable.

3. (1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the schedule, stating—

(a) the name of the defaulter and such other particulars as may be necessary for his identification, and

(b) the amount payable by him and the account on which it is due.

(2) The certificate shall be signed by the Collector making it or by any officer to whom such Collector may, by order in writing, delegate this duty, and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

Remedy available to person denying liability to pay amount

4. (1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and

signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.

recovered under last foregoing section.

(2) A suit under sub-section (1) must be instituted in a civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.

(4) This section shall apply if under this Act as in force as part of the law of India or Pakistan, or under any other similar Act forming part of the law of India or Pakistan, proceedings are taken against a person in India or Pakistan for recovery of an amount stated in a certificate made by a Collector in the Union of Burma.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act as if the sum were payable to himself.

Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities.

6. (1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immoveable property belonging to the defaulter in the district.

Property liable to sale under this Act.

(2) The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(3) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof, shall be void as against the Government and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

(4) Subject to the foregoing provisions of this section, when proceedings are taken against any immoveable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(5) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

Saving of local laws relating to revenue.

7. Nothing in the foregoing sections shall be construed—

- (a) to impair any security provided by, or affect the provisions of, any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue, or
- (b) to authorize the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

Recovery in the Union of Burma of land revenue, etc., accruing in India or P.kistan.

8. (1) The President of the Union may direct that an arrear of land-revenue accruing in India or Pakistan or a sum recoverable in India or Pakistan as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in India or Pakistan may be recovered under this Act in the Union of Burma and thereupon such arrear or sum shall be so recoverable :

Provided that the President of the Union shall not give any such direction unless he is satisfied that the remedy available under section 4 of this Act in the Union of Burma to a person paying under protest in the Union of Burma an arrear accruing in the Union of Burma is available under Indian or Pakistan law in India or Pakistan to a person paying under protest in the Union of Burma an arrear accruing in India or Pakistan.

(2) For recovering by virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super-tax in force in India or Pakistan, the Collector shall have such additional powers as he has in the case of Burma income-tax and super-tax under the proviso to section 46 (2) of the Burma Income-tax Act.

Duty of Collectors to remit moneys collected in certain cases.

9. Where a Collector receives a certificate under this Act from a Collector in India or Pakistan he shall remit any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter.

THE SCHEDULE.

CERTIFICATE.

[See section 3, sub-section (1).]

From

The Collector of

To

The Collector of

The sum of Rs.
account of

Dated the

of

19

is payable on

son of

by
residen

of _____, who is believed (to be
 at _____) (to have property consisting
 of _____ at _____) in your
 district.

Subject to the provisions of the Revenue Recovery Act, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at _____

A.B.,

Collector of _____

THE PROVISIONAL COLLECTION OF TAXES ACT.

[INDIA ACT XVI, 1931.] (28th September, 1931.)

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in bills relating to the imposition or increase of duties of customs or excise ; It is hereby enacted as follows :—

1. * * * *

2. In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration has been made under section 3. Definition.

3. Where a Bill to be introduced in the Union Parliament on behalf of Government provides for the imposition or increase of a duty of customs or excise, the President of the Union may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act. Power to make declarations under this Act.

4. (1) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced. Effect of declarations under this Act, and duration thereof.

(2) A declared provision shall cease to have the force of law under the provisions of this Act—

- (a) when it comes into operation as an enactment, with or without amendment, or
- (b) when the President of the Union, in pursuance of a motion passed by the Chamber of Deputies, directs, by notification, that it shall cease to have the force of law, or
- (c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of the sixtieth day after the day on which the Bill containing it was introduced.

5. (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the bill containing it was introduced, refunds shall be made Certain refunds to be made when