The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982

TAMILNADU India

The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982

Rule

THE-CHENNAI-METROPOLITAN-WATER-SUPPLY-AND-SEWERAGE-B of 1982

- Published on 18 June 1982
- Commenced on 18 June 1982
- [This is the version of this document from 18 June 1982.]
- [Note: The original publication document is not available and this content could not be verified.]

The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982Published vide Notification No. SKO C-10/83, MMWSSB/FIN/MCR/27342/83No. SROC-10/83. - In pursuance of the provision under sections 44,45, 47, 49 and 51 and under the powers conferred by clauses (j) and (n) of sub-section (2) of section 81 of the [Chennai] [Substituted for the word 'Madras' by the Tamil Nadu Act 28 of 1996.] Metropolitan Water Supply and Sewerage Act, 1978 (Tamil Nadu Act 28 of 1978), the [Chennai] [Substituted for the word 'Madras' by the Tamil Nadu Act 28 of 1996.] Metropolitan Water Supply and Sewerage Board, with the approval of the Government in the G. O. Ms. No. 898, Rural Development and Local Administration Department/dated 18th June 1982, makes, the following regulations for the levy and collection of water supply charges from the consumers who are supplied with water from the sources maintained and operated by the Board and from ground water sources.

Part I – Preliminary

1. Short title and commencement.

(1) These regulations may be called the [Chennai] [Substituted for the word 'Madras' by the Tamil Nadu Act 28 of 1996.] Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982.(2) These regulations shall come into force at once.

1

2. Definitions.

- In this regulations, unless the context otherwise requires,-(1)"Act" means the [Chennai] [Substituted for the word 'Madras' by the Tamil Nadu Act 28 of 1996.] Metropolitan Water Supply and Sewerage Act, 1978 (Tamil Nadu Act 28 of 1978);(2)["authorised bank" means any bank authorised by the Board to receive payments or bills for water supply and sewerage charges; [Substituted by G. O. Ms. No. 1376, M. A. & W. S., dated the 26th December 1986.](3)"commercial premises" means premises fully or partly used as places of business, trade, building purposes, and includes the premises used for the following purposes,-(1)Laundry shop;(2)Pan shop;(3)Egg shop;(4)Tailor shop;(5)Provision Stores;(6)Vegetable shop;(7)Fire wood Bunk;(8)Hair cutting saloon;(9)News paper mart;(10)Waste paper mart;(11)Cycle hire and repair shop; and(12)Flower shop.(4)["consumer" means any person drawing water supply from the Board and or having sewerage connection provided by the Board or owner or occupier of any premises provided with a service connection by the Board; [Substituted by G. O. Ms. No. 1376, M.A. & W.S., dated the 26th December 1986.](5)"domestic non-residential premises" means premises fully or partly used as theatres, hotels, boarding houses, lodges, residential clubs, houses, hostels (other than those attached to schools and colleges). If recognised by Central or State Government or by competent authority, hospitals run by Charitable institutions, schools and colleges and fire stations, Kalyana Mandapams, Private nursing homes and clinics, swimming baths premises used for keeping animals for sale or hire and premises fully used for gardens.(6)"domestic residential premises" means any premises including a block of flats, a line of houses, residential Government quarters, legislative hostel, and a hostel of a college or a school recognised by State or Central Government or by competent authority if it is used exclusively as a dwelling place and orphanages recognised by the State of Central Government.](7)[* * *] [Omitted by Notification No. SRO C-26/97, dated the 26th November 1997.](8)"industrial premises" means buildings and premises used wholly or partly for running an industry, factory, manufacture, mills, motor vehicle service station, news paper printing, printing press or any other industrial centre;(9)"premises" means any land or building;(10)"Public authority premises" means premises used wholly or partly as offices, including hospitals by Central or State Government and Chennai Corporation.(11)"public supply" means the gratuitous supply of water to the public through public hydrants, fire hydrants or other conveniences.(12)[* * *] [Omitted by Notification No. SRO C-3/95, dated the 1st March 1995.]

2A. [[Substituted by Notification No. SRO C-3/95 dated 1-3-1995.]

"Bulk Consumer" means a consumer of any premises having a separate and exclusive feeder line from live the trunk main for Supply of water irrespective of purposes.]

3.

(1)All premises having water supply connections from the sources maintained and operated by the Board and private ground water sources may be subject to a charge whether such connections are metered or not as prescribed under these regulations. The decision as to which connection shall be metered or not shall vest with the Board.(2)All premises having sewerage connections from the sewerage system maintained and operated by the Board shall be subject to charge for the allied

The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982 services, rendered, wherever applicable as provided in regulations 8 and 15.]

Part II - Metered Consumers

4.

[* * *] [Omitted by Notification No. SRO C-26/97, dated the 26th November 1997.]

5.

[* * *] [Omitted by G. O. Ms. No. 1377, M.A. & W.S., dated the 26th December 1986.]

6. Frequency of billing.

- The Board shall normally endeavour to render bills at regular intervals as provided for in these regulations. It shall however be open to the Board to change the frequency of billing at its discretion.

7.

[* * *] [Omitted by G. O. Ms. No. 1377, M.A. & W.S., dated the 26th December 1986.]

8.

(1) The scale of tariff or frequency of billing applicable to different categories of metered consumers shall be as specified in the Table below for quantities in excess of the free allowance:(2) For arriving at the quantity, to be billed for, quantities below 500 litres shall be ignored and 500 litres and quantities in excess of 500 litres shall be charged as for 1,000 litres.(3) With reference to the classification of any consumer under any of the classes mentioned in clause (1) above, the decision of the Board shall be final.

Purpose/ Class	Rate	Minimum rate chargeable for water supply	[Sewerage surcharge]	Frequency of billing
(1)	(2)	(3)	(4)	(5)
[Class I-Domestic-] [Substituted by Notification No. SRO C 26/97, dated the 26th November 1997.]				
A. Residential-				
(i) Domestic Residential premises (other thanFlats	Up to 10000 litres Rs. 1.30 per 1000	Rs. 40 p.m. per dwelling unit	20% on water	Bi-monthly.

or Block or line of Houses	litres.Above 10000 litres but below 20000 litres Rs. 13 + Rs. 2.60 per1000 litres, Above 20000 litres Rs. 39 + Rs.3.90 per 1000 litres.	(includingSewerage Charges) Rs. 75 p.m. if meter is not working	charges	
(ii) Individual Flats or houses in a Block ofFlats or line of houses respectively used wholly for residential purposes. (iii) Individual Flats or houses in a Block ofFlats or line of houses		Rs. 40 p.m. per dwelling unit (includingsewerage charges)		Half yearly
respectively used for other than residential purposes				
Commercial	Flat rate of Rs. 165 p.m. per flat		Half yearly	
DNR/Industry	Flat rate of Rs.330 p.m. per flat (includingsewerage charges).			Half yearly
B. Non-Residential-	Rs. 15 per 1000 litres for entire consumptions.	Rs. 330 p.m. (including sewerage charges).	20% on water charges.	Monthly
Class-II-Commercial-				
A. General Purpose Commercial	Rs. 15 per 1000 litres for entire consumption	Rs. 165 p.m. per connection (including seweragecharges)	20% on water charges	Monthly
B. Building Construction	Do.	Do.	Do.	Monthly
C. General Purpose Commercial from Ground watersources.	Do.	Do.	Do.	Do.
Class III-Industrial				
A. Industrial in General.	Rs. 35 per 1000 litres for entire consumption.	Rs. 330 p.m. per connection (including seweragecharges).	20% on water charges.	Monthly
B. Aerated water supply Factories and IceFactories	Do.	Do.	Do.	Do.

'	11,7	11,7 0 ()	,	,
C. Supply of water to Chennai Port Trust.	Do.	Do.	Do.	Do.
D. Supply of water to General purpose outsidecity ground water sources. Class IV-Public	Do.	Do.	Do.	Do.
Authorities-				
A. Public Office	Rs.15 per 1000 litres for entire consumption	Rs. 165 p.m. per connection (including seweragecharges).	20% on water charges.	Monthly
B. Government Hospitals	Rs.15 per 1000 litres for entire consumption	Rs. 165 p.m. per connection (including seweragecharges)	Do.	Do.
Class IV A-Bulk Consumer-				
A. Bulk (for all category of consumers)	Rs.25 per 1000 litres for entire consumption.	Rs. 330 p.m. per connection (including seweragecharges).	20% on water charges.	Monthly
Class V-Public Supply -				
A. (i) Hydrant and Public fountains	Rs. 400 per fountain per month includingmaintenance charges			[Monthly] [**Sewerage charges is applicable wherever Sewerage connections are provided.]
(ii) Maintenance charges				
B. (i) Mobile water supply to slums	Rs. 4 per 1000 litres for entire quantitysupplied.			Monthly
(ii) Maintenance charges for Steel Tanks.	Rs. 200 per month per Tank			Monthly
Class VI-Casual Water Supply-				
A. (i) Mobile water supply to Customers	1. Rs. 250 for every, load up to 6000 litres.			

The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982

2. Rs. 375 for every load up to 9000 litres.

3. Rs. 500 for every load up to 12000 litres.

(ii) Water supply at the Metro Water fillingpoints.

Rs. 25 per 1000 litres.

(iii) For the employees of the ChennaiMetropolitan Water Supply and Sewerage Board who desire to availthe lorry water supply for their own household requirements, thecost will be calculated at actuals.

B. Hire charges for Tanks hired out.

Rs. 250 for two days and Rs.50 for everyadditional day.

9.

In addition to the tariff as specified in regulation 8, the Board shall also levy service charges to defray the cost of purchase and installation, maintenance, repairs, renewal of meters. The service charges shall be as mentioned below:-

Size of meter Rupees/ Paise per month or part thereof

15 mm. 0.50

20 mm.

25 mm.

40 mm. 4.00 50 mm. 6.00

Meter service charge shall become payable from the date on which the meter is fixed and no deduction shall be allowed in respect of any period during which the meter is not registering correctly or is under repair or has been removed for renewal repairs.

10.

The meter shall normally be read every month or periodically as possible on identical dates. The revenue collectors of the Board shall be divesting between 7 a.m. and 5 p.m. for meter reading purposes. The meter reader or authorized authority shall read the meter as far as is possible in the presence of the consumer. If the consumer is not available, the bill with the readings shall be handed over to any person on the premises. In respect of flats the bill shall normally be made out in the

name of the Secretary of the Association of residents and if specifically required individual bills shall be served. Non-receipt of the bill shall not however be accepted as a valid reason for non-payment of dues.

11. [[Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.]

The owner or occupier of die premises to which a meter is fixed shall be liable to pay for any loss or legal use thereof, tampering there with or other damages thereto, such amount as may be considered reasonable by the authorised authority. He shall also be liable to got the meter repaired at his cost if so directed by the authorised authority. No person shall alter the index of any meter or prevent any meter from duly registering the quantity of water supplied.]

12.

Complaints in regard to the incorrect or excess readings or billing rates or classification or clerical errors are to be made within thirty days of the date of a bill; otherwise the readings shall be taken as correct and the bill shall not be revised. The authorised authority may grant or refuse stay for payment of the bill for the disputed amount. Complaints regarding incorrect meters made within the period specified above should be accompanied by payment of a meter testing fee of Rs. 10. The fee shall be forfeited to the Board if the meter on test is found to be correct and shall be refunded if the meter is found to be incorrect. An error of 5 per cent either way shall be ignored.

13.

(1)In the event that a meter reading cannot be made due to the fact that the meter has been out of order on account of no fault of the consumer of the meter has been taken or removed by the Board on the orders of the competent authority for the purpose of testing or rectifying the defects, the Board shall bill the consumer for that period on anyone of the following basis, namely:-(a)based on the actual reading of the meter for the corresponding month in the previous year if available, or -(b)an average of the meter reading for the previous 6 months or 12 months when the meter was functioning.(2)[In the event that a meter reading cannot be made due to the fact that the meter has been tampered or willfully removed by the consumer so as to avoid billing on actual consumption the Board shall bill the consumer for that period on flat rate on the following basis, namely:-] [Substituted by G.O. Ms. Nos. 1378 to 1383, M.A. & W.S., dated the 26th December 1986.]

(a) Individuals houses
Rs. 30 per month.
(b) Per flat in case of common service connection.
Rs. 30 per month.
(c) Hostel-Per room
Rs. 5 per month.
(d) Domestic-Non-residential
Rs. 250 per month.
(e) Public authority
Rs. 125 per month
(f) Commercial
Rs. 125 per month

Provided that no charge shall be levied under this clause unless the consumer is given a reasonable opportunity of being heard of the charges of tampering or wilful removal of the meter.(3)In the event that a meter fixed having either failed or removed before the first meter reading or before the readings for three consecutive months are taken, water charges shall, in such cases, be levied on the basis of subsequent readings for 3 months after the meter is restored or replaced.(4)In the case of a new connection, if on account of any reason, the Board is able to fix a meter the Board shall take note of the subsequent readings for period of three months when the premises is subsequently metered and adopt the same for billing for the unmetered period.

14.

[* * *] [Omitted by Notification No. SRO E-3/95, dated 1.3.1995]

Part III - Unmetered Consumers

15. [[Substituted by Notification No. S.R.O. C 26/97, dated 26-11-1997.]

(1) The scale of Tariff for the unmetered consumers who are located in premises with a service connection from the Board shall be as specified in the Table below:-]

Purpose/ Glass	Water charges per month	Sewerage charges per month	Frequency of billing
(1)	(2)	(3)	(4)
Class I - Domestic-			
A. Domestic Residential	Rs. 40 p.m. (including sewerage charges)	e -	Half yearly
B. Domestic	Rs. 330 p.m. (including sewerage charges)	e	
Non-Residential Bigger			
Establishments like sewerage charges)	-	Half yearly	
Hotels Lodges and			
Cinema Theatres			
Class II - Commercial			
Small establishments like shops	Rs. 165 p.m. (including sewerage charges)	e -	Half yearly
Class III - Industrial-			
Miscellaneous		-	Half yearly

The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982

Rs. 330 p.m.

(including sewerage

charges)

Class IV - Public Authority-

Rs. 165 p.m.

A. Public Offices. (including sewerage - Half yearly

charges)

Rs. 165 p.m.

(including sewerage -B. Government Hospital

Half yearly

charges)

Class V - Public Supply-

A. Tube well pumps or Mark II group

Rs. 40 per Pump

Rs. 10 per

Pump

Quarterly

Class VI - Sewerage Services Charges - (Where

there is only sewer connection)

A. (i) Domestic Residential premises (other thanFlats or) Block or line of Houses)

Rs. 20 p.m. per Half yearly dwelling unit.

(ii) Individual Flats or House in a Block offlats or

line of houses respectively used wholly for

flat.

flat.

Rs. 20 p.m. per Half yearly

residentialpurposes.

(iii) Individual Flats or House in a Block offlats or line of houses respectively used for other

Rs. 50 p.m per

Half yearly

than residential purposes.

B. Other Than Domestic

Rs. 50 p.m. per unit Half yearly

(2) The decision of the Board regarding the classification on any consumer under any of the categories under clause (1) shall be final.

Part IV - Payment Conditions

16.

The Board shall render a consumer demand card for water and sewerage charges due under these regulations. The consumer demand card shall be served to the consumer by the revenue collectors as specified in section 86 of the Act. The Consumer shall not refuse to receive the consumer demand card on any account.

17. [[Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.]

All demands raised under the consumer demand card shall be paid to the Board within fifteen working days of the date of such demand.

18.

If any amount due under these regulations is not paid within fifteen working days of the date of the demand, the authorised authority shall issue a notice for cutting off the connection between any water works main or pipeline of the Board and the premises to which water is supplied and sewerage is provided giving a further grace time of three days from the date of the notice for making payment of dues to the Board.]

19.

If the charges due are not paid even after the grace time in the notice specified in regulation 18, the authorised authority may proceed to cut off the water supply and sewerage connection.

20.

Restoration of water supply and sewerage connection which were cut off under regulation 19 shall be done only after payment of the entire charges due together with a penalty of Rs. 50 and payment of all disconnection and reconnection expenses incurred by the Board. The authorised authority shall order reconnection after satisfying himself that all payments due have been made. The Board may at its discretion grant time for payment in exceptional cases.

21. [[Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.]

Payment of water and sewerage charges shall be made by cash or cheque or demand draft drawn in favour of the Chennai Metropolitan Water Supply and Sewerage Board on any branch of the banks in the City of Chennai authorised by the Board to receive payments due to the Board producing consumer demand card or water supply bills in triplicate.]

22.

The owners and occupiers of the building shall be jointly and severally liable for the payment of [all sums due towards water supply and sewerage charges] [Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.] and they should intimate in writing to the authorised authority of any change in ownership or tenancy.

23.

Request that [water supply and sewerage connection] [Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.] should not be cut off for non-payment on the plea that such arrears are due from previous owners or occupiers shall not be considered. In such cases new owners or occupiers shall remit the arrears.

Part V – [Proceeding for collection of water and Sewerage Charges] [Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.]

24.

Where any charges due under these regulations have not been paid within thirty days after cut off or thirty days from the expiry of the time allowed in the bill for charges, the authorised authority shall cause to be served upon or sent to such persona demand-for the sum due failing which proceedings under regulation 25 would be enforced

25.

(1)If the amount due on accounts of any charges covered in the demand under regulation 24 is not paid within fifteen days from the service of the notice and if the person from whom the charges are due has not shown cause to the satisfaction of the authorised, authority why it has not been paid, the authorised authority may recover by distraint under his warrant by sale of the movable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which the charge is due, by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of the charge together with the warrant fee, distraint fee and such further sums as will satisfy the probable charge that will be incurred in connection with the detection and the sale of the property so distrained:Provided that always that the movable property described in the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall not be liable to distraint.(2)If for any reason the distraint or, a sufficient distraint of the defaulter's property is impracticable, the authorised authority may prosecute the defaulter before a Magistrate.(3)Nothing herein contained shall preclude the Board from suing in a Civil Court for the recovery of the water and sewerage charges, or other amount due to it under the Act.

26.

Under a special order in writing of the authorised authority, any officer charged with the execution of a warrant of distress may between sunrise and sunset, break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property of the defaulter which is liable to seizure, and if after notifying his authority and purpose and duly demanding admittance has not otherwise obtain admittance: Provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given three hours notice of his intention and has given such women an opportunity to withdraw.

27.

The officer charged with the execution of a warrant shall, before making the distraint, demand payment of the charges due and the warrant fee. If the charges due and warrant fee are paid no distraint shall be made and if the charges or warrant fee are not paid, the officer shall-(a)seize such movable property of the defaulter as he may think necessary;(b)make an inventory of the property seized; and(c)give to the person in possession of the property seized, at the time of seizure, a copy of the inventory and the notice of sale:Provided that a period of seven days shall be allowed for paying the amounts due and redeeming the property seized.

28.

The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the charge due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale.

29.

(1) If the amount due by the defaulter on account of [water and sewerage charge] [Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.], the warrant fee and distraint fee and the expenses incidental to the detention of the property are not paid within the period of seven days allowed under proviso to regulation 27 and if the distraint warrant is not suspended by the authorised authority, the property seized or a sufficient portion thereof shall be sold by public auction under the orders of the authorised authority who shall apply the proceeds of the sale to the payment of the amount due on account of the charges due, the warrant fee and the distraint fee and the expenses incidental to the detention and sale to the property, and shall return to the person in whose possession the property was at the time of seizure any property or sum which may remain after the sale and application of the proceeds thereof as aforesaid if application is made, the property or sum so remaining shall be forfeited to the Board. If the proceeds of the sale are insufficient for the payment of the amount due on account of the water charges, the warrant fee and the distraint fee and the expenses incidental to the detention and sale of the property, the authorised authority may again proceed under regulations 25 and 26 of this part in respect of the sum remaining unpaid.(2)When the property seized is perishable or subject to speedy natural decay or if the expense of keeping it shall together with the water charges due shall exceed the value of the property, the authorised authority may sell it at any time before the expiry of the same period of seven days unless the amount is sooner paid.(3)the authorised authority shall consider any objection to the distraint of any property which are made within the same period of seven days and may postpone the sale pending investigation thereof. If the authorised authority decide that the property attached was not liable to distraint, he shall return it or if it has already been sold, the proceeds of the sale to the person appearing to be entitled thereto and may again proceed under regulations 25 and 26 and all fees and expenses connected with the first distraint and sale shall be recoverable from the defaulter if it shall appear to the authorised authority that he willfully permitted the distraint of the property when to his knowledge was not liable to distrain

30.

(1) Fees shall be levied on such distraints with reference to the amount due for which the distraint is made and according to the rates specified in the following Table:-

Sum distrained for Fees (Rs.)
Below Rs. 25 5.00

Below Rs. 25 5.00
Rs. 25 and above but below Rs. 50 7.00
Rs. 50 and above but below Rs. 100 15.00
Rs. 100 and above 25.00

(2)Such fees shall include all expenses, except-(i)the cost of maintaining any livestock or the expenses incidental to the detention of the distrained property; and(ii)the charge payable on account of person having or put in charge of the property, namely, Rs. 5/- per day per person.

31.

(1) The immovable property of a defaulter may be distrained wherever it may be found within the State of Tamil Nadu.(2) If it is necessary to distrain property outside the limits of the City, *the authorised authority shall address this warrant to such public servant having local jurisdiction as the Government of Tamil Nadu may by general or special order direct.(3)Such public servant shall execute the warrant himself or cause it to be executed by some person subordinate to himself.(4)Subject to the modifications set out in the following clauses, the provisions of regulations 27 to 31 (both inclusive) shall apply to the execution of the warrant and the disposal of the sale proceed.(5) For the purpose of action under regulation 27, no special order in writing of the authorised authority shall be required but if the public servant to whom the warrant is addressed charges any subordinate with the execution thereof, he shall furnish such subordinate with a special order in writing to that effect and such subordinate shall then have authority to take action under the regulation. (6) I or the purpose of action under regulation 29 the public servant to whom the warrant is addressed may without further orders from the authorised authority, sell or direct the sale of the property seized and shall on completion of the sale, transit proceeds to the authorised authority subject to such deduction, if any, as may be necessary to meet expenses incurred locally.(7)It shall be unlawful for such public servant himself or for any person sub-ordinate to him to purchase directly or indirectly any such sale.

32.

If the [water and sewerage charges] [Substituted by Notification No. SRO C-3/95, dated the 1st March 1995.] due on any account of any building or land remains unpaid in whole or in part at the end of the period specified in regulation 17, the authorised Authority may, if the said charges due have remained unpaid for more than twelve months, require the occupier for the time being of such building or land to pay the amount within a specified period not being less than fifteen days and if the occupier fails to comply with such requisition the authorised authority may distrain and sell any immovable property found on the building or land and the provisions of the foregoing regulations

The Chennai Metropolitan Water Supply and Sewerage Board's Water Supply Charges (Levy and Collection) Regulations, 1982 shall mutatis mutandis apply to all distraints and sales effected under this regulation:Provided that

no occupier shall be liable for prosecution or to a civil suit in respect of any sum recoverable from him under these regulation unless he had willfully prevented distraint or a sufficient distraint.

33.

If any charge due from any person remains unpaid in whole or in part at end of the period specified in regulations 17 and 18 and if such a person has left India or cannot be found, the said amount or such part thereof as remains unpaid together with all sums payable in connection therewith shall be recoverable as if it were as arrear of land revenue.

34.

(1) If any charge due from any person remains unpaid in whole or in part at the end of the period specified in regulations 17 and 18 the defaulter shall be liable on proof to the satisfaction of the Magistrate that he wilfully omitted to pay the amount due by him, to pay a fine not exceeding twice the amount which may be due by him on account of-(a)the charge; due and the warrant fee, if any; and(b)if distraint has taken place, the distraint fee and the expenses incidental "the detention and sale, if any, of the property distrained.(2)Whenever any person is convicted of an offence under clause (1) above the Magistrate shall in addition to any fine which may be imposed recover summarily and pay over to the Board the amounts, if any, due, under the heads specified in items (a) and (b) of clause (1) and may in his discretion also recover summarily and pay to the Board such amounts, if any, he may fix as the costs of the prosecution.

35.

No officer or subordinate of the Board shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing regulations.