

law in force in the City of Bombay for the confinement of debtors, for which purpose a certificate of demand under the Collector's signature sent with the defaulter shall be the Sheriff's sufficient warrant equally with the usual legal process in ordinary cases of arrest in execution of judgment for debt :

Provided that, no such apprehension shall be made unless the default is wilful and the defaulter is given an opportunity to show cause against his apprehension and confinement :

Provided further that, such imprisonment shall cease at any time upon payment of the sum due and that it shall in no case exceed—

- (i) a period of six months when the sum due is more than fifty rupees ; and
- (ii) a period of six weeks in any other case.

V of
1908.

270. (1) All such property as is by the Code of Civil Procedure, 1908, exempted from attachment and sale in execution of a decree, shall also be exempt from attachment and sale under section 267.

Exemption
from
attachment
and sale.

(2) The Collector's decision as to what property is so entitled to exemption shall be conclusive.

271. The decision of the Collector upon any question arising out of the provisions of sections 262 to 269 shall, ¹[subject to the provisions of sub-sections (4) and (5) of section 262B and section 274] be binding upon all persons whom it may concern, and shall be acted upon accordingly, but the Collector's decision shall be stayed on any such person giving security to the satisfaction of the Collector that he will, within sixty days from the date when such decision was made known to him, make an appeal before ²[³the Commissioner], ⁴[or as the case may be, the Maharashtra Revenue Tribunal]] for the purpose of contesting the legality of the Collector's decision and will fulfil the order that may be passed against him, and will pay all costs and interest which may be so ordered or that, if he fails to file an appeal as above specified, he will when required, pay the amount demanded.

Collector's
decision to
be acted in
the first
instance but
may be
stayed on
security
being
furnished

272. All compulsory process against a defaulter shall cease on his paying or tendering the amount demanded of him under protest to the officer executing such process or on his filing an appeal ⁵[before the Commissioner, or as the case may be, the Maharashtra Revenue Tribunal] to contest the legality of the demand and furnishing security satisfactory to the Collector, ⁶[the Commissioner], ⁷[or as the case may be, the Maharashtra Revenue Tribunal] that he will pending the decision of the said appeal neither quit the jurisdiction nor remove nor transfer his property therein, without providing to the satisfaction of the Collector, or ⁸[of the Commissioner or of the Maharashtra Revenue Tribunal] for the execution of the order passed in appeal.

Compulsory
process to
cease on
payment
under
protest and
on filing
appeal and
furnishing
security.

¹ These words, brackets, figures and letter were substituted for the words and figures "subject to the provision of section 274", by Mah. 44 of 1969, s. 20, Second Schedule.

² These words were inserted, *ibid*.

³ These words were substituted for the words "the State Government" by Mah. 47 of 1981, s. 10.

⁴ These words were inserted by Mah. 23 of 2007, s. 6.

⁵ These words were substituted for the words " before the Commissioner ", *ibid*, s. 7 (a).

⁶ These words "the Commissioner" were substituted for the words "the State Government" by Mah. 47 of 1981, s. 11.

⁷ These words were inserted by Mah. 23 of 2007, s. 7(b).

⁸ These words were substituted for the words " of the Commissioner", *ibid*, s. 7(c).