61. <u>Unlawful detention of pay</u>.— Any officer, junior commissioned officer, warrant officer or non-commissioned officer who, having received the pay of a person subject to this Act unlawfully detains or refuses to pay the same when due, shall, on conviction by court-martial, be liable to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned.

NOTES

- 1. This offence cannot be committed by a sepoy.
- 2. This section is a corollary of <u>AA.s.25</u> which provides that the pay of any person subject to AA shall be paid without any deductions other than those authorised by or under AA or any other Act. For deductions authorised by or under AA see <u>AA.ss.90</u>. <u>91</u> and <u>AR 205</u>.
- 3. <u>AA.s.90(c)</u> also makes provision for penal deductions to be made from the pay and allowances of an officer to make good any sum which has unlawfully been retained or withheld by him but recovery under that clause does not require disciplinary action. However, as there is no similar provision in <u>AA.s.91</u>, a JCO, WO or NCO must be tried for the offence before he can be placed under stoppages.