

(2) Such order shall be proclaimed at some place on or adjacent to the property by beat of drum or other customary mode, and a copy of the order shall be fixed on a conspicuous part of the property and upon a conspicuous part of the municipal office and also, when the property is land paying revenue to the <sup>1</sup>[State] Government, in the office of the Collector of the district in which the land is situate.

(3) Any transfer of a charge on the property attached or of any interest therein made without the written permission of the Commissioner shall be void as against all claims of the Corporation enforceable under the attachment.

**46. (1)** The officer charged with the execution of warrant of a distress shall forthwith make an inventory of the moveable property or vehicles, boats or animals which he seizes under such warrant, and shall at the same time give a written notice in Form I or in a similar form to the person in possession thereof at the time of seizure that the said property or vehicles, boats or animals will be sold as therein mentioned.

Inventory and notice of distress and sale.

**47. (1)** Where the property seized is subject to speedy and natural decay or when the expense of keeping it in custody together with the amount to be levied is likely to exceed its value, the Commissioner shall at once give notice to the person in whose possession the property was, when distrained, to the effect that it will be sold at once, and shall sell it accordingly unless the sum due and the cost of recovery are paid forthwith.

Sale.

(2) If not sold at once under sub-rule (1) the property distrained or attached or, in the case of immovable property, a sufficient portion thereof may, after the expiry of the period stated in sub-rule (1) of rule 45, or named in the notice served under rule 46, as the case may be, be sold by public auction by order of the Commissioner, unless the warrant is suspended by him or the sum due and the costs of recovery are paid by the defaulter, and the Commissioner shall apply the proceeds or such part thereof as shall be requisite in discharge of the sum due and of the costs of recovery.

(3) The surplus, if any, shall be forthwith credited to the Municipal Fund, but, if the same be claimed by written application to the Commissioner within six months from the date of the sale, a refund thereof shall be made to the person in possession of the property at the time of the seizure or attachment and any surplus not claimed within six months as aforesaid shall be the property of the Corporation.

(4) Where the sum due and the costs of recovery are paid by the defaulter before a sale is effected, the property seized shall be returned to him and the attachment, if any, of immovable property shall be deemed to have been removed.

(5) Sales of the immovable property under this rule shall be held in the manner laid down in the standing orders.

(6) After sale of the immovable property as aforesaid the Commissioner shall put the person declared to be the purchaser in possession of same and shall grant him a certificate to the effect that he has purchased the property to which the certificate refers.

(7) It shall be lawful for the Commissioner on behalf of the Corporation to offer a nominal bid in the case of any immovable property put up for sale, provided the previous approval of the Standing Committee is obtained to such bidding.

(8) The Commissioner may direct the removal from the immovable property by any police officer of any person who obstructs him in any action taken in pursuance of sub-rule (6) and may also use such force as is reasonably necessary to effect entry on the said property.

**48. (1)** When the warrant is addressed outside the City, the Commissioner may by endorsement direct the person to whom the warrant is addressed to sell the property distrained or attached; and in such case it shall be lawful for such person to sell the property and to do all things incidental to the sale in accordance with the provisions of rule 47 and to exercise the powers and perform the duties of the Commissioner under the said rule in respect of such sale, except the power of suspending the warrant.

Sale outside City.

(2) Such person shall, after deducting all costs of recovery incurred by him, remit the amount recovered under the warrant to the Commissioner, who shall dispose of the same in accordance with the provisions of the said rule.

1. This word was substituted for the word "provincial" by the Adaptation of Laws Order, 1950.