

Special provisions  
is regard to non-  
payment of <sup>1</sup>[\* \*]  
toll.

**49.(1)** In the case of <sup>2</sup>[non-payment of or any toll on demand by any person authorized in this behalf by the Commissioner such person may seize any goods on] any vehicle or animal on which the toll is chargeable or any part of the burden of such vehicle or animal which is in his opinion of sufficient value to satisfy the demand together with the expenses incidental to the seizure, detention and eventual sale, if necessary, of such animal, goods, vehicle, burden or part thereof, and may detain the same. He shall thereupon give the person in possession of the vehicle, animal or thing seized, a list of the property together with a written notice in Form-I.

(2) When any property seized is subject to speedy decay, or when the expense of keeping it together with the amount of the <sup>3</sup>[\* \*] toll chargeable is likely to exceed its value, the person seizing such property may inform the person in whose possession it was that it will be sold at once; and shall sell it or cause it to be sold accordingly unless the amount of <sup>3</sup>[\* \*] toll demanded and the expenses incidental to the seizure be forthwith paid.

(3) If at any time before a sale has begun, the person from whose possession the property has been seized, tenders at the municipal office the amount of all expenses incurred and of the <sup>3</sup>[\* \*] toll payable, the Commissioner shall forthwith deliver to him the property seized.

(4) If no such tender is made the property seized may be sold, and the proceeds of such sale shall be applied in payment of such <sup>4</sup>[toll], and the expenses incidental to the seizure, detention and sale.

(5) The surplus, if any, of the sale proceeds shall be credited to the Municipal Fund, and may, on application made to the Commissioner in writing within six months next after the sale, be paid to the person in whose possession the property was when seized, and if no such application is made, shall become the property of the Corporation.

(6) The expenses incidental to the seizure of any property under this rule shall be determined in such manner as the Commissioner may specify in this behalf but shall not in any case exceed ten per cent, of the amount of <sup>3</sup>[\* \*] toll payable.

Fees for warrants  
issued, etc.

**50.** For every warrant issued, distraint or attachment made and for the maintenance of any animal seized fees shall be charged at such rates as the Corporation may from time to time specify with the sanction of the <sup>5</sup> [State] Government and such fees shall be included in the costs of recovery.

Fees for cost of  
recovery may be  
remitted.

**51.** The Commissioner may, in his discretion, remit the whole or any part of any fee chargeable under rule 41 or 50.

Attachment of  
rent due.

**52.(1)** Where a bill for any sum due on account of any property-tax is served upon an occupier of premises pursuant to sub-section (1) of section 140, the Commissioner may at the time of service or at any subsequent time cause to be served upon the occupier a notice requiring him to pay to the Corporation any rent due or falling due from him to the person primarily liable for the payment of the said tax to the extent necessary to satisfy the said sum due.

(2) Such notice shall operate as an attachment of the said rent until the said sum due on account of property tax shall have been paid and satisfied, and the occupier shall be entitled to credit in account with the person to whom the said rent is due for any sum paid by him to the Corporation in pursuance of such notice.

(3) If the occupier shall fail to pay to the Corporation any rent due or falling due which he has been required to pay in pursuance of a notice served upon him as aforesaid the amount of such rent may be recovered from him by the Corporation as if it were an arrear of property tax under section 140, provided that sub-section (3) of the said section shall not apply to such recovery.

1. In the marginal note, the word "octroi or" were deleted, by Guj. 22 of 2007, s. 8 (1) (d) (iv).

2. These words were substituted, *ibid.*, s. 8 (d) (ii).

3. The words "Octroi or" was deleted *ibid.*, s. 8 (1) (d) (i).

4. This words was substituted for the word "octroi", *ibid.*, s. 8 (1) (d) (iii).

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