

the occupier of any premises in respect of which a property-tax is due, by distress and sale of any movable property found on the said premises or, if the tax be due in respect of any vehicle, boat or animal by distress and sale of such vehicle, boat or animal in whomsoever's ownership, possession or control the same may be.

(2) If after the service of the notice of demand the amount of the said tax is paid but the fee for the notice is not paid the sum due on account of the said fee may be levied under a warrant in the Form H (*mutatis mutandis*) to be issued by the Commissioner in the same manner as if such sum were due on account of the tax.

Property of defaulter may be distrained or attached wherever found.

43.(1) Where any property of a defaulter or any vehicle, boat or animal liable to be distrained or attached is situated within the City the warrant issued under rule 42 shall be addressed to an officer of the Corporation.

(2) Where such property, vehicle, boat or animal is situate outside the City, the warrant shall be addressed to—

(a) the Registrar, Court of Small Causes, ¹[Ahmedabad], if such property, vehicle, boat or animal is situate in the City of ¹[Ahmedabad];

(b) the Commissioner, if such property, vehicle, boat or animal is situate in a City;

(c) the Chief Officer or the Vice-President if such property, vehicle, boat or animal is situate in a municipal borough or municipal district, respectively ;

(d) the Executive Officer of the Cantonment if such property, vehicle, boat or animal is situate in a cantonment;

(e) an officer of Government not lower in rank than a Mahalkari if such property, vehicle, boat or animal is situate elsewhere.

(3) Any officer to whom a warrant is addressed under sub-rule (2) may endorse such warrant to a subordinate officer.

Warrant how to be executed in case of movable property.

44.(1) It shall be lawful for the officer to whom a warrant for the distraint and sale of any moveable property issued under rule 42 is addressed or endorsed to break open at any time between sunrise and sunset any outer or inner door or window of any building in order to make any distress directed in the warrant, if he has reasonable ground for believing that such building contains property which is liable to seizure under the warrant, and if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that such officer shall not enter or break open the door of any apartment appropriated for women, until he has given such women an opportunity to remove.

(2) It shall also be lawful for such officer to distrain, whenever the same may be found, any property of the person named in the said warrant as defaulter, provided that the following property shall not be distrained, namely;—

(a) the necessary wearing apparel and bedding of the defaulter, his wife and children;

(b) the tools of artisans;

(c) if the defaulter is an agriculturist, his implements of husbandry, seed-grain and such cattle as may be necessary to enable the defaulter to earn his livelihood.

Warrant how to be executed in case of immovable property.

45.(1) When a warrant is issued under rule 42 for the attachment and sale of immovable property, the attachment shall be made by an order prohibiting the defaulter from transferring or charging the property in any way, and all persons from taking any benefit from such transfer or charge, and declaring that the property will be sold unless the amount due, with the costs of recovery, are paid into the municipal office within five days.

1. This word was substituted for the word "Bombay" by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.