

duty, shall be liable for every such offence to a fine of not less than two pounds nor more than ten pounds, or to imprisonment for any term not less than one month nor more than one year, or to both.

16. Every officer or other person employed by Government in the collection of tithe who wilfully and with intent to defraud, takes or demands from any person any sum of money over and above what is actually due from such person in respect of tithe, shall for every such offence be liable to repay to such person all money wrongfully taken from him, and shall also be liable to a fine of not less than five pounds nor more than twenty pounds, and to imprisonment for any term not less than three months nor more than three years.

Officers  
overcharging  
tithe-payers.

17. Any portion not exceeding one-half of any fine recovered for an offence under this Law may, at the discretion of the High Commissioner, be paid to any person on whose information the offender was convicted.

Reward to  
informer.

18. This Law may be cited as the Tithe Law, 1881.

Short title.

## 14 OF 1882.

### TO FACILITATE THE COLLECTION OF TITHES, TAXES AND EXCISE DUTIES.

ROBERT BIDDULPH.]

[November 3, 1882.]

1. Where any amount has been duly assessed upon any person in respect of any tithe, tax or excise duty and he fails to pay the amount or any part thereof within ten days after it has become payable by him and after service upon him of a written or printed demand calling upon him to pay the sum due and unpaid, the Mejlis Idaré of the Qaza within which the tithe, tax or duty is payable shall, on receipt of a certificate under the hand of the Commissioner of the District or Principal Officer of Customs within the District that the sum is properly due and unpaid as aforesaid, issue their warrant to any officer legally authorized to collect the tithe or tax in respect of which any such sum is payable, commanding the officer to demand immediate payment of the sum due, and in default of payment to levy it by the seizure and sale of the movable property of the person by whom it is payable in manner hereinafter mentioned.

When  
Mejlis Idaré  
may issue  
warrant for  
seizure and  
sale.

2. The officer to whom the warrant is issued shall demand the immediate payment of the sum named therein from the person by

Execution  
of warrant.

whom it is payable, and upon his refusal or neglect to pay it shall proceed to execute the warrant in the following manner:—

If he is able to obtain admittance without force, he shall enter the house or lands of the person in default and seize such of his goods and chattels found in or upon his house or lands as he shall deem sufficient, and shall keep the goods so seized for the space of four days at the costs and charges of the person in default; and if the said person does not pay the amount mentioned in the warrant, together with the reasonable costs and charges of the seizure, within the four days, then the said goods shall be valued by the Commission or two or more of the inhabitants of the village or quarter in which the seizure has been made, and shall be sold by the said officer for the payment of the sum due in such place as the Commissioner of the District shall direct; and the surplus, if any, after deducting the sum due, and also the costs and charges of taking, keeping and selling the goods seized (which costs and charges the said officer is hereby authorized to retain), shall be restored to the owner thereof.

When Mejlis Idaré may issue warrant for entering premises.

3. Where the officer to whom the warrant has been addressed is unable to obtain admittance to any house or premises of any defaulter for the purpose of executing the warrant, the Mejlis Idaré of the Qaza may, upon the sworn information of the officer, issue a further warrant authorizing and requiring the officer in the presence of the Mukhtar or two of the Commission of the village or quarter in which the house is situate, or of any member of the police force, to demand entrance to the house, and in case of resistance or of neglect or refusal to open it, to break open in the daytime the said house and to enter it, and to execute the original warrant in the manner provided by this Law.

Any Member of any Mejlis Idaré, or any clerk of a Mejlis Idaré, may for the purposes of this section administer an oath to any collector or other officer authorized to collect tithes, taxes, or excise duty, such oath to be in the customary form.

If no sufficient goods within Qaza, warrant may be executed in another Qaza.

4. If no sufficient goods of the person against whom the warrant has been issued upon which distraint can be made are found within the Qaza in which the warrant was issued, but it appears that he has goods upon which distraint can be made in any other Qaza, the warrant shall, upon the application of the officer to whom it is directed, be presented by the Commissioner of the last mentioned Qaza to the Mejlis Idaré thereof, who shall seal it with their seal, and it may thereupon be executed within the last mentioned Qaza as if it had been originally issued by the Mejlis Idaré thereof.

5. If no sufficient movable property can be found in the house or upon the lands of the person by whom the amount mentioned in the warrant is payable it shall be lawful for the Daavi Court<sup>(1)</sup> of the District, upon the application of the Officer legally authorized to collect the sum due, upon production of the warrant of the Mejlis Idaré and upon proof of such insufficiency as aforesaid, but without further proof of the amount due, to summon the defaulter before them and to make inquiry as to his circumstances and means of livelihood, and to make such order for the payment of the sum due, either forthwith or by instalments as they shall think fit; and, in default of payment either of the sum due or of any instalment thereof, without further process to commit the defaulter to prison, there to be kept without bail for any term not exceeding three months unless payment shall be made before the expiration of that period.

If no sufficient movable property, Court may order payment and imprisonment in default.

Provided always that no imprisonment under this section shall operate as a discharge of the defaulter's liability to pay any sum or instalment in respect of which the imprisonment was awarded.

6. If on any inquiry under the last preceding section it shall appear to the Court that the person from whom the tithe, tax or excise duty is due has immovable property capable of being sold for the payment of the sum so due, it shall be lawful for the Court without further process to issue their warrant for the sale of such immovable property or a sufficient part thereof in like manner as if it were sold by order of a competent Court for the payment of a judgment debt, and the proceeds of such sale shall be applied in payment of the sum due; and the surplus thereof, after deducting the sum due and also the reasonable costs and charges of the sale and of all the proceedings prior thereto, shall be paid to the defaulter.

Court may order sale of immovable property.

7. It shall not be lawful for the Court in any such inquiry as hereinbefore mentioned to inquire into the justice of the assessment or the correctness of the amount certified to be due; but the Court shall proceed to make their order as aforesaid, unless the defendant shall show that the warrant was issued wrongly or by mistake or that he is not the person mentioned therein.

Limits of inquiry before Court.

8. Every demand made under the provisions of section 1 of this Law shall be deemed to be sufficiently served if left at the usual abode or place of business of the person from whom the demand is made, or with the Mukhtar of his village or quarter.

Service of demand.

9. All demands, certificates and warrants issued under the provisions hereof shall be made in the forms prescribed by the Schedule

Forms.

(1) The powers formerly exercised by the Daavi Court under this Law may be exercised by a P.D.C. or an O.J. sitting alone. See C.C.J.O. 1902, 15.