

# MANIPUR GAZETTE



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### GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (INSTITUTIONAL FINANCE)

#### NOTIFICATION

Imphal, the 20th March, 2023

No. 3/174/2013-D/IF: Whereas, the draft "the Manipur Public Demand Recovery Rules, 2023" was published as required under sub-section (1) of section 56 of the Manipur Public Demand Recovery Act, 2003 in the Manipur Gazette, Extra Ordinary No.446 dated 25.01.2023 under Finance Department Notification No.3/174/2013-D/IF dated 17.01.2023 thereby inviting objections and suggestion from the general public within 30 (Thirty) days from the date of the said Notification in the Official Gazette;

And whereas, no objections and suggestions have been received by the Deputy Director, Institutional Finance, Room No.82, Manipur Secretariat, North Block, Imphal on the said draft within the stipulated period;

Now, therefore, in exercise of the powers conferred under section 56 of the Manipur Public Demand Recovery Act, 2003, the State Government hereby makes the following Rules namely:-

#### **The Manipur Public Demand Recovery Rules, 2023**

**1. Short title and commencement.-** (1) These rules may be called the Manipur Public Demand Recovery Rules, 2023.

(2) These rules shall come into force from the date of their publication in the Official Gazette.

**2. Definitions.-** (1) In these rules, unless the context otherwise requires-

- "Act" means the Manipur Public Demand Recovery Act, 2003;
- "certificate-holder" means the Government or a person in whose favour a certificate has to be filed under the Act and includes any person whose name is substituted or added as creditor by the Certificate Officer;
- "Form" means a form appended to these rules; and
- "section" means a section of the Act.

(2) All words and expressions used and not defined in these rules but defined in the Act shall have the meaning respectively assigned to them in the Act.

**3. Jurisdiction of the Certificate Officers.-** (1) The Certificate Officers appointed by the Deputy Commissioner with the sanction of the Revenue Commissioner under clause (3) of section 2 of the Act shall exercise jurisdiction in respect of such areas and for such class of cases directed at the time of their appointments.

(2) Every requisition for the certificate shall be made to the **Certificate Officer** having jurisdiction upon the place where the public demand for the recovery of which requisition is sent, is payable.

**4. Filing of certificate.-** When the Certificate Officer is satisfied that any public demand payable to the Deputy Commissioner under section 3 of the Act is due, the Certificate Officer having local jurisdiction shall sign a certificate in Form I and shall cause the certificate to be filed in his office.

**5. Requisition of certificate.-** (1) Every requisition for certificate under sub-section (1) of section 4 of the Act may be sent to the Certificate Officer in Form II.

(2) Every requisition shall be signed and verified by the person making it or by some other person on his behalf who is proved to the satisfactions of the Certificate Officer to be acquainted with the facts of the case. The verification shall also state that the person signing the requisition has to be satisfied by enquiry that the amount stated in the requisition is actually due and also state the date on which it is signed.

(3) After sending a requisition, any payment towards or adjustment of or reduction in the certificate due is made, it shall be intimated to the Certificate Officer, as soon as possible, of such payment or adjustment or reduction made.

(4) Every requisition shall accompany a statement giving the detailed specification of landed property, if any, proposed to be attached and sold in execution of the certificate. In the event any landed property having been given a security for the public demand for recovering of which requisition is filed, there shall be specific mention of the details of such property in the statement.

**6. Filing of certification on requisition.-** On every requisition filed under section 4 of the Act, the Certificate Officer shall, if he is satisfied that the demand is recoverable, sign a certificate in Form I and shall cause the certificate to be filed in his office.

**7. Exemption from payment of court fee.-** (1) Any requisition made in respect of the public demand due to the Government Officers shall not be charged with any court fee.

(2) The State Government may, from time to time for reasons to be recorded in writing, grant exemption from payment of the court fee subject to such conditions as may be imposed in each individual case.

**8. Service of notice to the certificate-debtor.-** (1) On filing a certificate in the office of the Certificate Officer under section 3 or section 5 of the Act, the Certificate Officer shall serve a notice to the certificate-debtor in Form III with a copy of the certificate.

(2) Service of notice to the certificate-debtor shall be made by delivering or tendering a copy of the notice signed by the Certificate Officer and sealed with the seal of the Certificate Officer.

(3) Where it is practicable, the service of notice shall be made on the certificate-debtor in person unless he has an agent empowered to accept the service in which case service on such agent shall be sufficient.

(4) Where the certificate-debtor cannot be found, and no agent empowered to accept service of notice on his behalf, the service may be made on any adult male member of the certificate-debtor who is residing with him.

(5) Where a copy of the notice is delivered or tendered to the certificate-debtor personally, or to an agent or other person on his behalf, the signature of the person to whom the copy is so delivered or tendered to an acknowledgment of service endorsed on the original notice.

(6) Where the certificate-debtor or his agent or such other persons aforesaid refuses to sign the acknowledgment, or where after using all due and reasonable diligence, cannot find the certificate-debtor and there is no agent empowered to accept service of notice on his behalf or any other person on whom service can be made, the person serving the notice shall-

- (a) affix a copy of the notice on the outer door or some other conspicuous part of the house in which the certificate-debtor ordinarily resides or carries on business or personally works for gain, or
- (b) if there be land affected by the notice, affix a copy of the notice on some conspicuous place in the office of the certificate and also on some conspicuous part of the land,

and shall then return the original to the Certificate Officer by whom it was issued with a report endorsed thereon or annexed thereto stating that he had affixed a copy, the circumstances under which he did so, the name and address of the person, if any, by whom the house or land was identified and in whose presence the copy was affixed.

(7) Notwithstanding anything hereinbefore contained, the notice may, if the Certificate Officer so directs, be served by registered post.

**9. Petition denying liability by the certificate-debtor.-** (1) Every petition denying his liability by the certificate-debtor under section 8 of the Act shall be made in Form IV signed and verified by the certificate-debtor or by some other person on his behalf who is proved to the satisfaction of the Certificate Officer to be acquainted with facts of the case.

(2) The petition shall be heard and determined by the Certificate Officer as provided under section 9 of the Act.



(3) A petition under section 8 may be transferred from one Certificate Officer to another with the prior sanction of the Revenue Commissioner.

**10. Mode of execution of the certificate.**- The execution of a certificate by the Certificate Officer shall be subject to the conditions and limitations provided in the Code of Civil Procedure, 1908 relating to the attachment and sale of property, detention, etc.

**11. Attachment of movable property, other than agricultural produce in possession of certificate-debtor.**- Where the property to be attached is movable property other than agricultural produce in the possession of the certificate-debtor, the attachment shall be made by actual seizure. The attaching officer may keep the property in his own custody or in the custody of one of his subordinates, or may make it over to any person who is willing to be responsible for its safe keeping, who shall give a receipt therefore. If no such person can be found to take custody of the property the attaching officer shall bring it to the Court at once at the certificate-holder's expense. In the event of the certificate-holder failing to provide the necessary funds, the property may be released:

Provided that when the property seized is subject to speedy and natural decay or when the expense of keeping it in custody is likely to exceed its value, the attaching officer may sell it at once:

Provided further that in the case of livestock the same may be kept in the custody of the certificate-debtor, who shall give a receipt therefor and shall be subject to the conditions as determined by the Certificate Officer.

**12. Attachment of agricultural produce.**-Where the property to be attached is an agricultural produce, the attachment shall be made by affixing a copy of the warrant of attachment –

- (a) where such produce is a growing crop on the land on which such crop has grown; or
- (b) where such produce has been cut or gathered on the threshing floor or place of treading out grain or the like, or fodder-stock, on or in which it is deposited,

and another copy on the outer door or on some other conspicuous part of the house in which the certificate-debtor ordinarily resides, or, with the leave of the Certificate Officer on the outer door or on some other conspicuous part of the house in which he carries on business or personally works for gain, or in which he is known to have last resided or carried on business personally worked for gain; and the produce shall thereupon be deemed to have passed into the possession of the Certificate Officer.

**13. Provisions as to agricultural produce under attachment.-** (1) Where an agricultural produce is attached, the Certificate Officer shall make such arrangements for the custody thereof as he may deem sufficient, and, when the produce is a growing crop, shall have regard to the time at which it is likely to be fit to be cut or gathered.

(2) Subject to such conditions as may be imposed by the Certificate Officer in this behalf either in the order of attachment or in any subsequent order, the certificate-debtor may tend, cut, gather and store the produce and do any other act necessary for maturing or preserving it; and, if the certificate-debtor fails to do all or any of such acts, the certificate-holder may with the permission of the Certificate Officer and subject to the like conditions, do all or any of them either by himself or by any person appointed by him in this behalf, and the costs incurred by the certificate-holder shall be recoverable from the certificate-debtor as if they were included in the certificate.

(3) Agricultural produce attached as growing crop shall not be deemed to have ceased to be under attachment or to require re-attachment merely because it has been severed from the soil.

(4) Where an order for the attachment of a growing crop has been made at a considerable time before the crop is likely to be fit to be cut or gathered, the Certificate Officer may suspend the execution of the order for such time as he thinks fit and may, in his direction, make a further order prohibiting the removal of the crop pending the execution of the order of attachment.

(5) A growing crop which from its nature does not admit of being stored shall not be attached under this rule at any time less than twenty days before the time at which it is likely to be cut or gathered.

**14. Warrant of attachment.-** When any movable property is to be attached, the Certificate Officer shall issue in writing and signed by him a warrant in Form V to the Officer ordered to execute the attachment, specifying the names of the certificate-debtor and the amount to be realised from him.

**15. Service of copy of warrant.-**The Officer executing the warrant shall cause a copy of the same to be served on the certificate-debtor.

**16. Attachment.-**If, after service of the copy of warrant, the amount is not paid forthwith, the Officer executing warrant shall proceed to attach the movable property of the certificate-debtor.

**17. Inventory.-**In the case of attachment of movable property by actual seizure, the Officer attaching shall, after attachment of the property prepare an inventory in Form VI of all the property attached, specifying in it the place where it is longed or kept and shall forward the same to the Certificate Officer. A copy of the inventory shall be delivered by the Attaching Officer to the certificate-debtor.

**18. Attachment not to be excessive.**-The attachment of movable property by seizure shall be as nearly as possible proportionate to the amount specified in the warrant of attachment.

**19. Fees to be charged where attachment of movable property is by actual seizure.**- (1) Where warrant of attachment of movable property by actual seizure is issued, fees at the following rates shall be charged, and the Officer deputed to attach such property shall be furnished with a certificate setting the period for which the fees in accordance with this rule have been paid.

(i) When the amount under the certificate exceed	Rs. 10:00 Lakh
(a) for the seizure under the order of attachment	Rs. 3,000/-
(b) for each man necessary to ensure safe custody of property so attached when such man is actually in possession per diem.	Rs. 750/-
(ii) When the amount under certificate is Rs.10:00 Lakh or under, but above Rs. 5:00 Lakh	
(a) for the seizure under order of attachment	Rs. 2,000/-
(b) for each man necessary to ensure the safe custody of property so attached, when such man is actually in possession per diem	Rs. 500/-
(iii) When the amount under certificate is Rs. 5:00 Lakh or under -	
(a) for the seizure under order of attachment	Rs.1,000/-
(b) for each man necessary to ensure the safe custody of property so attached, when such man is actually in possession per diem	Rs.500/-

(2) Where process of attachment is issued in a number of cases relating to the same or neighbouring village, the fee (a) referred to above shall be paid in each case, and the daily fee, (b) only for the men actually employed. The daily fee (b) shall be paid at the time of obtaining the process for so many days as the Certificate Officer shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the Attaching Officer; but where the Officer is not to be left in possession, then the daily fee shall be paid only for the time to be occupied by the Officer going, effecting the attachment and



returning. Where the inventory filed by the certificate holder shows the property to be of such small value the expense of keeping it in custody may probably exceed the value, the Certificate Officer shall fix the daily fee with reference to the provisions of rule 11:

Provided that, if it appears that for any reason the number of days fixed by the Certificate Officer under this rule and in respect of which fees have been paid is likely to be exceeded and the certificate holder desires to maintain the attachment, the certificate holder shall apply to the Certificate Officer to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in sub-rule (3). If such additional fees be not paid within the period originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

(3) The fees prescribed by this rule shall be payable in advance at the time when the petition for service or execution is presented, and shall be paid by means of court-fee stamps affixed to the petition in addition to the stamps necessary for its own validity.

**20. Custody of attached live-stock with the certificate-debtor.-** The Certificate Officer may entrust, subject to his right of supervision, any live-stock seized in the custody of the certificate-debtor on his giving a receipt and executing a bond in Form VII subject to the conditions specified hereunder-

- (i) he shall not sell, give away, transfer, mortgage or otherwise alienate or encumber the attached live-stocks;
- (ii) he shall take the responsibility of feeding and tending the attached live-stock in his custody;
- (iii) he shall intimate forthwith to the Certificate Officer concerned any permanent injury, casualty or loss in respect of any live-stock kept in his custody, specifying the cause thereof. If the Certificate Officer is satisfied on enquiry that the permanent injury, casualty or loss was on account of negligence or carelessness of the certificate-debtor, the latter shall be liable to indemnify the damage or loss as the case may be;
- (iv) He shall, on receipt of intimation from the Certificate Officer produce before the latter or any other Officer entrusted with the sale, at his own cost on the date and place fixed for the sale, the attached live-stock kept in his custody.

**21. Custody of attached live-stock with a person other than the certificate-debtor.-** In the event of the certificate-debtor expressing his unwillingness or inability to keep the attached live-stock in his custody, the Certificate Officer may entrust the attached live-stock to any other fit person in the

locality under his own supervision. The Certificate Officer may fix the remuneration to be allowed to such person, after taking into account the local circumstances and charges which such person may have to incur for the maintenance and the custody of such livestock.

**22. Cost for feeding live-stock and expenses attending its removal to Certificate Office.-** If no fit person in the locality is available for keeping custody of the attached live-stock, the certificate-holder may be directed to make payment for feeding it on the spot, or for the expenses attending its removal to the office of the Certificate Officer. If the certificate-holder fails to provide for either, the officer shall report the matter without delay to the Certificate Officer, who may thereupon withdraw the attachment.

**23. Responsibility of officer for safe custody and proper feeding.-** When attached live-stock is brought to the office of the Certificate Officer, any officer ordered by the Certificate Officer to keep custody of the said live-stock, shall be responsible for the safe custody and proper feeding of it so long as the attachment continues.

**24. Custody of live-stock in pounds.-** If there is a legally constituted pound in or near the office of the Certificate Officer, any officer ordered by the Certificate Officer to keep custody of the said live-stock shall be at liberty to place in it such attached live-stock, as can properly be kept there, in which case the pound-keeper shall be responsible for the property to any Officer ordered by the Certificate Officer to keep custody of the said live-stock and shall receive the same rates for the accommodation and maintenance thereof as are paid in respect of impounded cattle of the same description.

**25. Custody of live-stock otherwise than in pound.-**If there be no pound available, or if, in the opinion of the Certificate Officer it be inconvenient to lodge the attached live-stock in the pound, any officer ordered by the Certificate Officer to keep custody of the said live-stock may keep it in his own premises, or he may entrust it to any person selected by himself and approved by the Certificate Officer.

The Certificate Officer shall, from time to time, fix the rates to be allowed for the custody and maintenance of the various description of live-stock with reference to the seasons and the local circumstances.

**26. Removal of attached property other than live-stock to the Certificate Officer.-**If no suitable place can be found for the safe custody of the attached property other than live-stock, the property shall be removed to the office of the Certificate Officer at the certificate-holder's expense. In the event of the certificate-holder failing to provide the necessary funds, the attachment shall be withdrawn.



**27. Debtor's consent to sale of property under attachment.**-If the certificate-debtor gives his consent in writing to the sale of the property without awaiting the expiry of the prescribed term, it shall be forwarded without delay to the Certificate Officer for orders.

**28. Custody of property under attachment at the Certificate Office on any officer as directed by the Certificate Officer.**-When the property is removed to the office of the Certificate Officer, it shall be kept by any officer as directed by the Certificate Officer on the sole responsibility of the former in such place as may be approved by the Certificate Officer. If the property cannot, from its nature or bulk, be conveniently kept in the office premises, any officer directed by the Certificate Officer to keep custody of the attached property, he may subject to approval by the Certificate Officer, make such arrangement for the safe custody under his own supervision as may be most convenient and economical and the Certificate Officer may fix the remuneration to be allowed to any person not being an officer subordinate to the Certificate Officer, in whose custody property is kept.

**29. Claim of any person other than the certificate-debtor to property under attachment.**-When property remains at the place where it is attached in the custody of the Attaching Officer, and any person other than the certificate-debtor claims the same, or any part of it, the officer shall nevertheless, unless the certificate-holder desires to withdraw the attachment of the property so claimed, remain in possession and shall direct the claimant to prefer his claim to the Certificate Officer.

**30. Withdrawal of attachment.**-If the certificate holder withdraws an attachment, the Certificate Officer shall inform the certificate-debtor or in his absence, an adult member of his family, that the property is at his disposal.

**31. Attachment of immovable property.**- Where the Certificate Officer directs attachment of the whole or any part of the immovable properties belonging to the certificate-debtor, attachment of such property shall be by an order in Form VIII prohibiting the certificate-debtor from transferring or charging property in any way and prohibiting all persons from taking any benefit under such transfer or charge.

**32. Removal of attachment on satisfaction or cancellation of certificate.**-Where-

(a) the amount due, with costs and all charges and expenses resulting from the attachment of any property or incurred in order to a sale, are paid to the Certificate Officer; or

(b) the certificate is cancelled, the attachment shall be deemed to be withdrawn, and, in the case of immovable property, the withdrawal shall, if the certificate-debtor so desires, be proclaimed at his expense, and a copy of the proclamation shall be affixed in the manner as directed by the Certificate Officer.

**33. Service of notice of attachment.**-A copy of the order of attachment shall be served on the certificate-debtor.

**34. Proclamation of attachment.**-The order shall be proclaimed at some place on or adjacent to such property by beat of drum or other customary mode. A copy of the order shall be affixed on a conspicuous part of the property and on the Notice Board of the Certificate Officer.

**35. Effect of attachment.**-The order of attachment shall be deemed to have been made as against transferees without consideration from the certificate-debtor from the date of the order of attachment and as against all other persons from the date on which they respectively had knowledge of the order of attachment or the date on which the order was duly proclaimed under rule 34, whichever is earlier.

**36. Date from which the attachment shall take effect.**-Where any immovable property is attached, the attachment shall relate back to and take effect from the date on which the notice under section 6 of the Act or the notice of attachment under rule 33 was served on the certificate-debtor, whichever is earlier.

**37. Power to order sale of attached property.**-Any Certificate Officer executing a certificate may order that any property liable to sale or such portion thereof as may seem necessary to satisfy the certificate, shall be sold.

**38. Proclamation of sale by public auction.**-(1) Where any immovable property, or any movable property is ordered to be sold by public auction, the Certificate Officer shall cause a proclamation of the intended sale to be made in Form IX.

(2) Such proclamation shall be drawn up after notice to the certificate-debtor and shall state the time and place of sale and shall specify, as fairly and accurately as possible-

- (a) the property to be sold;
- (b) where the property to be sold is an interest in an estate or in part of an estate paying revenue to the Government, the revenue assessed upon the estate or part of the estate;
- (c) the amount for the recovery of which the sale ordered; and
- (d) every other thing which the Certificate Officer considers it material for a purchaser to know in order to judge the nature and value of the property.

(3) For the purpose of ascertaining the matter to be specified in the proclamation, the Certificate Officer may summon any person whom he thinks necessary to summon, and may examine him in respect to any such matters and require him to produce any document in his possession or power relating thereto.

**39. Sale by public auction.**-Sale shall be by public auction to the highest bidder and shall be subject to the confirmation by the Certificate Officer.

**40. Authority to bid.**-All persons bidding at the sale shall be required to declare if they are bidding on their own behalf or on behalf of their principals. In the latter case, they shall be required to deposit their authority and on default they shall be debarred from participation in the bid.

**41. Sale to be held by whom and his remuneration.**-If the Certificate Officer is of the opinion that it will be more advantageous to entrust the sale of property to any person other than an official subordinate, he may appoint a fit person for the purpose and may fix the remuneration to be allowed to him for rendering such services. The remuneration payable to such person shall be deemed to be the costs of the sale.

**42. Reserve price.**-It shall be competent for the Certificate Officer to fix a reserve price in respect of any property, other than agricultural produce, to be sold and order that any bid shall be accepted only on condition that it is not less than the said reserve price.

**43. Interest.**- The interest recoverable under clause (a) of section 16 shall be calculated on the basis of simple interest upon the amount to which the certificate relates.

**44. Deposit of the sale money with the Certificate Officer.**-In the event of any person other than the Certificate Officer conducting the sale, he shall forthwith deposit the entire amount received by him from the purchaser of the property with the Certificate Officer and shall submit a report of the sale to the Certificate Officer.

**45. Mode of making proclamation.**-(1) Every proclamation for the sale of immovable property shall be made at some place on or near such property by an announcement through public address system, and a copy of the proclamation shall be affixed on a conspicuous part of the property and then upon a conspicuous part of the office of the Certificate Officer. A copy of the proclamation shall also be sent by registered post to the certificate-debtor or, if there be more than one certificate-debtor, to such one or more of them as the Certificate Officer may select in this behalf.

(2) Where the Certificate Officer so directs, such proclamation shall also be published in the Gazette or in a local newspaper, or in both; and the costs of such publication shall be deemed to be costs of the sale.

(3) Where property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the Certificate Officer, otherwise be given.



**46. Adjournment of stoppage of sale.**-(1) The Certificate Officer may, in his discretion, adjourn any sale hereunder to a specified day and hour and the officer conducting any such sale may in his discretion adjourn the sale, recording his reasons for such adjournment:

Provided that, where the sale is made in, or within the precincts of, the office of the Certificate Officer, no such, adjournment shall be made without the leave of the Certificate Officer.

(2) Every sale shall be stopped if, before the lot is knocked down, the debt and costs (including the costs of the sale) are tendered to the officer conducting the sale, or proof is given to his satisfaction that the amount of such debt and costs has been paid to the Certificate Officer, who ordered the sale.

**47. Defaulting purchaser answerable for loss on resale.**—Any deficiency of price which may happen on a resale by reason of the purchaser's default, and all expenses attending such resale, shall be certified to the Certificate Officer by the officer or other person holding the sale, and shall, at the instance of either the certificate-holder or the certificate-debtor, be recoverable from the defaulting purchaser.

**48. Restriction on bidding or purchase by officers.**-(1) No officer or other person having any duty to perform in connection with any sale shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

(2) Nothing in sub-rule (1) shall be construed so as to preclude the State Government from purchasing any property at any such sale through their officers other than those referred to in sub-rule (1) duly authorised in that behalf.

**49. Sale of agricultural produce.**-(1) Where the property to be sold is agricultural produce, the sale be held-

- (a) if such produce is a growing crop- on or near the land on which such crop has grown, or
- (b) if such produce has been cut or gathered- at or near the threshing floor or place for treading out grain or the like, or fodder stock, on or in which it is deposited:

Provided that the Certificate Officer may direct the sale to be held at the nearest place of public resort if he is of opinion that the produce is thereby likely to sell to greater advantage.

(2) Where on the produce being put up for sale-

- (a) a fair price, in the estimation of the person holding the sale is not offered for it; and

- (b) the owner of the produce, or a person authorised to act in his behalf applies to have the sale postponed till the next day or, if a market is held at the place of sale, the next market day;

the sale shall be postponed accordingly and shall be then completed, whatever price may be offered for the produce.

**50. Special provisions relating to growing crops.**-(1) Where the property to be sold is a growing crop, and the crop from its nature admits of being stored, but has not yet been stored, the day of the sale be so fixed as to admit of the crop being made ready for storing before the arrival of such day, and the sale shall not be held until the crop has been cut or gathered and is ready for storing.

(2) When the crop from its nature does not admit being stored, it may be sold before it is cut and gathered; and the purchaser shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending and cutting or gathering the crop.

**51. Sale by public auction.**- (1) Where movable property is sold by public auction the price of each lot shall be paid at the time of sale or as soon after as the officer or other person holding the sale directs, and in default of payment the property shall forthwith be resold.

(2) On payment of the purchase-money, the officer or other person holding the sale shall grant a receipt for the same, and the sale shall become absolute.

(3) Where the movable property to be sold is a share in goods belonging to the certificate-debtor and a co-owner, and two or more persons, of whom one is such co-owner respectively, bid the same sum of such property or for any lot, bidding shall be deemed to be the bidding of the co-owner.

**52. Irregularity not to vitiate sale but any person injured may sue.**-No irregularity in publishing or conducting the sale of movable property shall vitiate the sale: but any person sustaining any substantial injury by reason of such irregularity at the hand of any other person may institute a suit in a Civil Court against him for compensation, or if such other person is the purchaser, for the recovery of the specific property and for compensation in default of such recovery.

**53. Delivery of movable property.**-(1) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser.

(2) Where the property sold is movable property in the possession of some person other than the certificate-debtor, the delivery thereof to the purchaser shall be made by giving notice to the person in possession, prohibiting him from delivering possession of the property to any person except the purchaser.

**54. Vesting order in case of other property.**-In the case of any movable property not hereinbefore provided for, the Certificate Officer may make an order vesting such property in the purchaser or as he may direct; and such property shall vest accordingly.

**55. Deposit by purchaser and resale in default.**-On every sale of immovable property, the person declared to be the purchaser shall, pay, immediately after such declaration, a deposit of twenty-five per cent on the amount of his purchase money, to the officer or other person conducting the sale; and in default of such deposit, the property shall forthwith be resold.

**56. Time for payment of purchase money in full.**-The full amount of purchase money payable shall be paid by the purchaser to the Certificate Officer on or before the fifteenth day from the sale of the property.

**57. Procedure in default of payment.**-In default of payment within the period mentioned in Rule 56, the deposit may, if the Certificate Officer thinks fit, after defraying the expenses of the sale, be forfeited to the Government and the property shall be resold, and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

**58. Notification on resale.**-Every resale of immovable property, in default of payment of the purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period hereinbefore prescribed for the sale.

**59. Return of purchase money in certain cases.**-Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any and such interest as the Certificate Officer may allow, shall be paid to the purchaser.

**60. Certificate to purchaser.**-(1) Where a sale of immovable property has become absolute, the Certificate Officer shall grant a certificate specifying the property sold and the name of the person who at the time of sale is declared to be the purchaser. The certificate shall be issued in Form X.

(2) Such certificate shall bear date of the day on which the sale became absolute.

**61. Subsistence allowance.**-(1) When a certificate has been signed either in accordance with the provisions of section 3, or on a requisition made under section 4, no certificate-debtor shall be arrested in execution of the certificate unless and until the certificate-holder pays such sum as the Certificate Officer thinks sufficient for the subsistence of the certificate-debtor from the time of his arrest until he can be brought before the Certificate Officer.



(2) When a certificate-debtor is committed to the civil prison in execution of a certificate, the Certificate Officer shall fix for his subsistence such monthly allowance as he may be entitled to the scale fixed by the State Government for the subsistence of arrested judgment-debtors, or where no such scale has been fixed, as the Certificate Officer considers sufficient with reference to the class to which the certificate-debtor belongs.

(3) The monthly allowance fixed by the Certificate Officer shall be supplied by the person upon whose requisition the certificate was signed, by monthly payments in advance before the first day of each month.

(4) The first payment shall be made to the Certificate Officer for such portion of the current month as remains un-expired before the certificate-debtor is committed to the civil prison; and the subsequent payment, if any, shall be made to officer-in-charge of the civil prison.

(5) Sums disbursed by the certificate-holder for the subsistence of the certificate-debtor in the civil prison shall be deemed to be costs in the proceeding:

Provided that the certificate-debtor shall not be detained in the civil prison or arrested on account of any sum so disbursed.

**62. Register of certificates.**-(1) Every Certificate Officer shall cause to be kept in his office a register of certificates filed in his office under the Act, and shall cause particulars of all such certificates to be entered in such register. The register shall be in Form XI and Form XII.

(2) Such register shall be open during office hours, for not less than two hours daily, and at such time as may be fixed by the Collector, for inspection by any person who desires to inspect the same; and a fee of Rs.10/- shall be chargeable for every such inspection.

**63. Payment by instalments.**-(1) Payment of the amount due under any certificate may be made by instalments, if the Certificate Officer in whose office the certificate is filed so directs.

(2) The payment of every such instalment shall be entered in the register referred to in rule 62.

**64. Remittance to Certificate Officer of sums received under certificate transferred for execution.**-When a copy of a certificate has been sent to another officer under section 12, all sums received by such officer under such certificate shall be remitted by him to the Certificate Officer in whose office the original certificate is filed.

**65. Entry of satisfaction.**-When the whole or any portion of the amount due under a certificate has been realised, the Certificate Officer in whose office the original certificate is filed shall cause an entry of the fact to be made upon the certificate and in the register referred to in rule 62.

**66. Communication of satisfaction to other persons.**-When a copy of a certificate has been sent to another officer under section 12 or when a certificate has been signed upon a requisition, any satisfaction of the certificate, whether in whole or in part, shall be certified to such officer, or to the sender of such requisition, as the case may be.

**67. Sale to be by auction.**-The property shall be sold by public auction in one or more lots, as the officer conducting the sale may consider advisable, and if the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder of the lots.

**68. Purchase by the certificate-holder.**-(1) No certificate-holder shall, without the express permission of the Certificate Officer, bid for or purchase the property.

(2) Where a certificate-holder purchases with such permission, the purchase money and the amount due on the certificate may be set off against one another, and the Certificate Officer executing the certificate shall enter up satisfaction of the certificate in whole or in part accordingly.

(3) Where a certificate-holder purchases by himself or through another person without such permission, the Certificate Officer may, if he thinks fit, on the application of the certificate-debtor or any other person whose interests are affected by the sale, by written order set aside the sale, and the costs of such application and orders, and any deficiency of price which may happen on the re-sale and all expenses attending it shall be paid by the certificate-holder.

**69. Registration of sale.**-Every Certificate Officer granting a certificate of sale to the purchaser of immovable property sold in execution of a certificate shall send a copy of such certificate to the Registering Officer concerned under the Indian Registration Act, 1908, within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in the certificate is situated.

**70. Scale of process fees.**- The fees for service and execution of process issued under the Act and the rules shall be charged in accordance with the scale prescribed in Appendix of these rules. The fees shall be paid in Court-fees stamps.

**71. Levy of poundage fees.**-(1) Poundage fees shall be leviable in Court fee stamps in all cases of sale at the rate of five per cent, on the gross amount realised by the sale upto Rupees 10:00 Lakh and at the rate of 3 per cent on all excess of gross proceeds beyond Rupees 10:00 Lakh:

Provided that, where a sale of immovable property is set aside, any poundage or other fee charged for selling the property shall, on application, be refunded.

(2) The proceeds of a sale effected in execution of any certificate may be paid out of Court only on an application made for that purpose in writing and the poundage fees for selling the property shall be paid by stamps affixed to the first of such applications, whether it be, or be not, made by the person who obtained an

order for sale, or whether it does, or does not extend to the whole of the proceeds. No fee shall be chargeable upon any such application subsequent to the first.

(3) In cases in which the certificate-holder applies for leave to purchase under rule 67, no order to set off the purchase-money against the amount of certificate shall be made upon the application for leave to purchase. Such order shall be made upon a petition presented after the property has been knocked down to the certificate-holder at the auction sale such petition shall be stamped with stamps of the value of the poundage fee due for selling the property.

**72. Cost of certificate establishment.**-The costs that shall be awarded on all certificates filed under section 3 of the Act and those instituted on requisitions for recovery of public demands under section 4 of the Act towards the recovery of cost of the certificate establishment, shall be subject to the following limitations, namely:

The said cost shall not exceed the ad valorem fee payable under the Court-fees Act, 1870, in respect of the amount claimed and shall not be less than the graded scale of amounts shown in the Schedule hereto annexed. This amount shall be added to the cost of the certificates and recovered in cash from the certificate-debtors.

**Schedule of minimum cost**

Demands not exceeding Rs.1:00 Lakh	Rs. 300/-
Demands exceeding Rs.1:00 Lakh but not exceeding Rs5:00 Lakh	Rs.1,500/-
Demands exceeding Rs.5:00 Lakh but not exceeding Rs.25:00 Lakh	Rs.3,000/-
Demands exceeding Rs 25:00 Lakh but not exceeding Rs 50:00 Lakh	Rs.10,000/-
Demands above Rs.50:00 Lakh	Rs.20,000/-

ANNA ARAMBAM,  
Joint Secretary (Finance),  
Government of Manipur.



**FORM I**  
**CERTIFICATE OF PUBLIC DEMAND**

[See rules 4 and 6]

Filed in the Office of Certificate Officer of .....(name of district)

Number of certificate	Name and address of certificate-holder	Name and address of certificate-debtor	Name and address of sureties	Amount of public demand [Including interest, if any, and including the fee paid, if any,] for which this certificate is signed and period for which such demand is due.	Further particulars of the public demand for which this certificate signed
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

I hereby certify that the above mentioned sum of Rs. .... is due to the abovenamed ..... from..... the above named.

(If the certificate is signed on requisition sent under Section 4, add)-

I further certify that the above mentioned sum of Rs. .... is justly recoverable and that its recovery by suit is not barred by law.

Dated this ..... day of .....20.....

Certificate Officer of.....

**FORM II**  
**REQUISITION FOR CERTIFICATE**

[See rule 5]

To

The Certificate Officer of the district of .....

Name of certificate-debtor	Address of certificate-debtor	Name of surety	Address of surety	Amount of public demand for which this requisition is made	Nature of the public demand for which this requisition is made
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

I request to recover the above-mentioned sum of Rs. .... which I am satisfied, after enquiry, is due from the said ..... in respect of.....

Verified by me on the ..... day of ..... 20....

(Designation)

**FORM III**  
**NOTICE TO CERTIFICATE-DEBTOR**

[See rule 8]

To

(Name of certificate-debtor)

You are hereby informed that a certificate against you for Rs..... due from you on account of ..... has this day been filed in my office. If you deny your liability to pay the said sum of Rs..... you may, within thirty days from the service of this notice, file in my office a petition denying liability, in whole or in part, on one or more of the grounds specified below-

(a) The certificate dues have been fully or partly paid.

(b) The person on whom such notice has been served is not the person named as certificate-debtor in the certificate.

(c) A certificate-debtor in respect of dues other than those in relation to which the liability under any law for the time being in force is not open to question in a Civil Court, may also deny his liability on any other ground.

If within the said thirty days, you fail to file such a petition or if you fail to show cause or do not show sufficient cause, why such certificate should not be executed, it will be executed, under the provisions of the Manipur Public Demand Recovery Act, 2003 unless you pay Rs.....(Rs..... on account of the demand and Rs.....on account of costs of realisation) into my office. Until the said amount is so paid you are hereby prohibited from making any private transfer or delivery of any of your immovable property situated in this district or in the case of a revenue-paying estate, borne on the revenue-roll of the district, or of any interest in any such property and should you make any such transaction, it shall be void against any claim enforceable in execution of this certificate. If you, in the meantime conceal, remove or dispose of any part of your movable property, the certificate will be executed immediately.

A copy of the certificate above-mentioned is hereto annexed.

Dated this ..... day of .....20....

Certificate Officer of .....



**FORM IV**  
**PETITION DENYING LIABILITY**

*[See rule 9]*

To

The Certificate Officer

The humble petition of (name of petitioner) of (address)

SHEWETH-

That a certificate No..... of (year), for the sum of Rs..... has been filed against your petitioner in your office under section 3 or section 5 of the Manipur Public Demand Recovery Act, 2003.

That your petitioner respectfully denies his liability to pay the said sum of Rs..... (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.....), and this for the following reasons:-

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said certificate may be set aside (or modified or varied).

(Petitioner)

**FORM V**  
**WARRANT OF ATTACHMENT OF MOVABLE PROPERTY**

[See rule 14]

Certificate Case No. ....of .....20.....

To

Whereas Certificate No..... dated..... has been filed in this Court against....., certificate-debtor and the sum of Rs..... as noted below, is due from him in respect of the said certificate; and whereas the said sum of Rs..... has not been paid;

	Rs.
Principal	.....
Interest	.....
Costs and charges	.....
Further interest	.....

Total \_\_\_\_\_

These are to command you to attach the movable property of the said..... as set forth in the Schedule hereunto annexed, or which shall be pointed out to you by the said ..... and unless the said ..... shall pay to you the said sum of Rs..... together with Rs..... the costs of this attachment, to hold the same until further orders from this Court;

You are further commanded to return this warrant on or before the ..... day of ..... 20 ..... with an endorsement certifying the day on which and manner in which it has been executed, or why it has not been executed.

Given under my hand and the seal, of the Court, this day .....of .....20.....

Seal:

Certificate Officer

**FORM VI**  
**INVENTORY OF ATTACHED PROPERTY**

[See rule 17]

Certificate Case No..... year .....

List of the movable property of ..... certificate-debtor, in the..... P.S. .... District..... attached by ..... for arrears of public demand due from the aforesaid certificate-debtor.

Serial No.	Description of properties attached	Estimated value	Amount of certificate due	Date of attachment and of giving a copy of the inventory to the certificate-debtor	Place where the attached property is lodged or kept	Remarks
1	2	3	4	5	6	7

Place .....

Date .....

Signature and designation  
of the Attaching Officer

Memo No.....

Dated .....

Copy forwarded to the Certificate Officer for necessary action.

Signature and designation  
of the Attaching Officer



**FORM VII**

**BOND**

[See rule 20]

Whereas live-stock as specified in the Schedule hereunto annexed has been attached in execution of Certificate No..... year..... for Rs.....;

And whereas the attached live-stock aforementioned has been entrusted to me, subject to the right of supervision of the Certificate Officer for safe custody;

I hereby agree and bind myself to abide by the conditions given hereunder for the due discharge of the entrustment.

**Conditions**

(i) I will not sell, give away, transfer, mortgage or otherwise alienate or encumber the attached live-stock.

(ii) I will take the responsibility of feeding and tending the attached live-stock kept in my custody.

(iii) I will intimate forthwith to the Certificate Officer concerned any permanent injury, casualty or loss in respect of any live-stock kept in my custody, specifying the cause thereof. If the Certificate Officer is satisfied on enquiry that the permanent injury, casualty or loss was on account of my negligence or carelessness I will be liable to indemnify the damage or loss, as the case may be.

(iv) I will, on receipt of intimation from the Certificate Officer, produce before the latter or any other officer entrusted with the sale, at my own cost, on the date and place fixed for the sale, the attached live-stock kept in my custody.

(v) Failure on my part to fulfil any of the conditions above mentioned shall expose me to the penalties provided under the Manipur Public Demand Recovery Act, 2003.

**SCHEDULE**

Signature of two witnesses –

(1) (Signature)  
(Full name)  
(Date)

(2) (Signature) (Signature)  
(Full name) (Full name)  
(Date) (Date)

Before me

(Signature)  
(Full name)  
(Designation)

Date .....

Seal:

**FORM VIII**  
**ATTACHMENT IN EXECUTION**

Prohibitory order, where the property consists of immovable property

[See rule 31]

To

CERTIFICATE-DEBTOR

Whereas you have failed to satisfy Certificate No..... of.....  
20..... for Rs..... it is ordered that you, the said ..... be and you are  
hereby prohibited and restrained, until the further order of this Court, from  
transferring or charging the property specified in the Schedule hereunto annexed,  
by sale, gift, or otherwise, and all persons be, and that they are hereby, prohibited  
from receiving the same by purchase, gift or otherwise.

Given under my hand and the seal of the Court, this day  
of.....20.....

(Seal) SCHEDULE

Certificate Officer

**FORM IX**  
**PROCLAMATION OF SALE**

[See rule 38]

Notice is hereby given that, in Certificate No..... of 20....., under which ..... is the certificate-holder and ..... is the certificate-debtor, an order has been passed by me for the sale of the property mentioned in the annexed Schedule, in satisfaction of the claim of the certificate-holder under the certificate mentioned in the margin amounting with costs and interest up to date of sale, to the sum of .....

The sale will be by public auction and the property will be put up for sale in the lots specified in the Schedule. The sale will be of the property of the certificate-debtor above-named as mentioned in this Schedule below.

In the absence of any order of postponement, the sale will be held by..... at the monthly sale commencing at .....O'clock on the .....at..... In the event however, of the debt above specified and of the cost of the sale, being rendered or paid before the knocking down of any lot, the sale will be stopped.

At the sale the public generally are invited to bid, either personally or by duly authorised agent. The following are the further conditions of Sale.

**Conditions of sale**

The particulars specified in the Schedule below have been stated to the best of the information of the Certificate Officer, but the Certificate Officer will not be answerable for any error, misstatement or omission in this proclamation.

2. The amount by which the bidding are to be increased shall be determined by the officer conducting the sale. In the event of any dispute arising as to the amount bid or as to the bidder, the lot shall at once be again put up to auction.

3. The highest bidder shall be declared to be the purchaser of any lot, provided always that he is legally qualified to bid and provided that it shall be in the discretion of the officer holding the sale to decline acceptance of the highest bid when the price offered appears so clearly inadequate as to make it advisable to do so.

4. For reasons recorded it shall be in the discretion of the officer conducting the sale to adjourn it.

5. In the case of movable property, the price of each lot shall be paid at the time of sale or as soon after as the officer holding the sale directs and in default of payment the property shall forthwith be again put up and resold.



6. In the case of immovable property the person declared to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent on the amount of his purchase money to the officer conducting the sale and in default of such deposit the property shall forthwith be put up again and resold.

7. The full amount of the purchase money shall be paid by the purchaser before the office of the Certificate Officer closes on the fifteenth day after the sale of the property exclusive of such day or if the fifteenth day be a Sunday or other holiday, then on the first office day after the fifteenth day.

8. In default of payment of the balance of purchase money within the period allowed the property shall be resold after the issue of a fresh notification of sale. The deposit after defraying the expense of the sale may if the Certificate Officer thinks fit be forfeited to the Government and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may be subsequently sold.

Given under my hand and seal, this..... day of..... 20..... .

*Certificate Officer*

**SCHEDULE OF PROPERTY**

Number of lot	Description of property to be sold with the name of each owner where there are more certificate-debtors than one	The revenue assessed upon the estate or part of the estate, if the property to be sold is an interest in an estate or a part of an estate paying revenue to the Government	Claims (if any) which have been put forward to the property and any other known particulars bearing on its nature and value
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>

**FORM X**

**CERTIFICATE OF SALE OF LAND**

*[See rule 60]*

This is to certify that ..... has been declared the purchaser at a sale by public auction of the property mentioned in the Schedule below on the..... day of ..... 20 .....,of..... in the execution of ..... Certificate No....., dated the .....20....., and that the said sale has been duly confirmed by me.

Given under my hand and seal, this.....day of....., 20.....

Certificate Officer





**FORM XII****Register of Requisition of Certificate under the Manipur Public Demand Recovery Act, 2003***[See rule 62]*

1. Serial Number
2. Nature of claim
3. Name and address of the certificate-debtor
4. Amount due
5. Date on which requisition is made to the Certificate Officer (Initial of the Certificate Officer).
6. Date on which petition of objection, if any, is received by the Requisitioning Officer from the Certificate Officer for disposal (initial of the Requisitioning Officer)
7. Date of disposal of petition
8. Date of return of petition with connected file to the Certificate Officer.
9. Date of final disposal of certificate, with note of the manner in which disposed of (whether on payment, or item struck off as irrecoverable).
10. Realisations-
  - (a) Amount
  - (b) Number of challan
  - (c) Date
11. Remarks

NOTE- The Certificate Officer's initial in column 5 is not required when one of the duplicate lists sent has been signed by him and returned to the Requiring Officer as receipt.

12. Costs-
  - (a) Number and date of voucher
  - (b) Nature of charge\*
  - (c) Amount

In such a case the remarks column should be renumbered as '12' With a footnote-

\* Court fee, process fee, pleaders fee etc.

**APPENDIX**

[See rule 70]

**Table of Court-fees and process fees**

	Description of documents, etc.		Proper fee
	1	2	3
1.	Requisition for certificate	Except when made for demands payable to Government Officer, or in cases where payment of Courtfees has been exempted under section 4(2) of the Act, Court-fee of the same amount as payable in respect of a plaint under No. 1 of Schedule I of the Court Fees Act, 1870 (Act No. 7 of 1870).	
2.	Petition of objection under section 8 of the Act or any other petition presented in course of the trial of a case, and reports to Certificate Officer by Requiring Officers (Other than Government Officers) of payment made of money due under a certificate.	According to No. (1)(a) and (b) of Schedule II of the Court Fees Act, 1870 (Act No. 7 of 1870).	
3.	Processes issued under the Act.	Fees for serving and executing processes should be levied according to the fees charged by the High Court of Manipur	
4.	Memorandum of appeal from the orders of a Certificate Officer.	Under No. 11 (a) of Schedule II of the Court Fees Act, 1870 (Act No. 7 of 1870).	
5.	Attachment of movable property	Amount of fees prescribed by rule 19 of these rules.	
6.	Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer.	Article 18, Schedule 1 of the Indian Stamp Act, 1899 (Act No. 2 of 1899).	