

PART P. —RECEIPTS FOR PROPERTY REALIZED OR RECOVERED
IN EXECUTION OF DECREES.

1. Receipts should invariably be furnished by decree holders for money paid or goods delivered through the Courts in satisfaction of decrees.

Receipts

Payment by debtor.

2. Sums tendered by a judgment-debtor in payment or part payment of a decree shall be received by the Court which framed the decree or to which the decree has been sent for execution, whether the judgment creditor has taken out execution or not; and whether, in case he has taken out execution, he is actually in attendance at the Court-house or not.

3. If the judgment-creditor is in attendance at the time of such tender (whether for the purpose of prosecuting his execution or not), the money so received by the Court shall be made over to him upon his giving a receipt, duly stamped if the sum so paid exceeds Rupees twenty, and the receipt taken shall be filed with the proceedings.

Payment to decree-holder when present.

4. If the Judgment-creditor is not in attendance the sum paid in by the judgment-debtor shall be made over by the Court to the Nazir, who shall forthwith deposit it in the Treasury, at the Sadar or Tahsil, as the case may be, and notify to the Court the number, and date on, which the sum has been entered in the deposit register. A corresponding entry will be made in the Court's record.

Amount to be deposited when decree-holder is not present.

Provided that if the Treasury is closed for business when the money is paid into Court, it should be placed in the Nazir's Cash Chest, which should be lodged in the outer room of the Treasury, if it is open, as provided in Order 4(2) of the Punjab Treasury Manual, 2nd edition, page 2, and if it is closed the Presiding Officer of the Court must make other suitable arrangements for its safe custody.

5. An unstamped acknowledgement will, in every case, be given to the judgment-debtor, by the officer to whom the payment is made, for any sum paid into Court under the preceding paragraphs.

Receipt to be given to debtor by Court.

6. When the judgment-creditor appears and claims the sum received by the Court, such Court shall give the claimant (after identification) a cheque on the Treasury, payable to his order, for the amount, and shall note thereon the date of deposit and the number in the deposit register. An unstamped receipt, particularizing the amount of the cheque, its date and number, together with the deposit

Payment to decree-holder of the sum deposited.

number and date, shall be taken from the judgment-creditor in acknowledgement of such cheque, and this receipt will remain on the record, and will be deemed sufficient to mark the finality of the proceedings.

Payment to
decree-holder
of the sum
deposited.

7. The cheque mentioned in the preceeding pragraph shall be presented to the Treasury Officer for payment, and the receipt of the payee, endorsed thereon, shall be sufficient acquittance for the Treasury Officer, who will forward such endorsed cheque to the Accountant-General as -his voucher for the withdrawal of the amount from deposit.

Stamp on

8. When the amount exceeds rupees twenty the receipt will be stamped at the expense of the judgment-creditor.

Dakhalnama
does not require
stamp.

9. The practice prevailing in some districts of requiring the dakhalnama or acknowledgment taken from a decree-holder when he has been placed in possession of immoveable property in execution of decree, to be stamped, is not authorized either by the Court Fees Act or by the Stamp Act. The dakhalnama, not being an acknowledgement of the receipt of money or other moveable property, is not a receipt within the meaning of Section 2(23) of the Stamp Act, and does not require to be stamped.