

79.Recovery of sums due to Government.-(1)All sums due from a society or from an officer or member or past member or deceased member of a society as such to the government, including any costs awarded to the Government under any provision of this Act, may, on a certificate issued by the Registrar ⁷⁴[or the Director of the Co-operative Audit] in this behalf, be recovered in the same manner as arrears of public revenue due on land.

(2) Sums due from a society to the Government and recoverable under sub-section (1) may be recovered first, from the property of the society and secondly, in the case of a society the liability of the members of which is limited, from the members, past members or the estates of deceased members, subject to the limit of their liability, and in the case of other societies from the members, past members or the estates of the deceased members:

Provided that the liability of past members and estates of deceased members shall in all cases be subject to the provisions of section 26.

74 inserted by [Act 8/2013](#)