

**THE PONDICHERRY REVENUE
RECOVERY ACT, 1970**

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(Act No. 14 of 1970)

20th June 1970.

AN ACT

to provide for the recovery of arrears of revenue in the Union territory of Pondicherry.

BE it enacted by the Legislative Assembly of Pondicherry in the Twenty-first Year of the Republic of India as follows :—

Short title, extent and commencement

1. (1) This Act may be called the Pondicherry Revenue Recovery Act, 1970.
- (2) It extends to the whole of the Union territory of Pondicherry.
- (3) It shall come into force on such ¹ date as the Government may, by notification in the Official Gazette, appoint.

Definitions

2. In this Act, unless the context otherwise requires,—

(a) " Collector " means the Secretary to Government Revenue, Finance, and Planning Department, Pondicherry and includes the Deputy Collector (Revenue), Pondicherry for Pondicherry region, and the Administrators, Karaikal, Mahe and Yanam in their respective regions ; ² [and any officer whom the Government may, by notification in the Official Gazette, appoint to perform the functions of a Collector under this Act.] ²

(b) " Fasli Year " means the year commencing from the 1st July of every year and ending with the 30th June of next year ;

(c) " Government " means the Administrator of the Union territory appointed by the President under article 239 of the Constitution ;

(d) " revenue " in relation to land includes all dues payable to Government whether under the provisions of any law for the time being in force or under any agreement in respect of such land ;

1. The Act came into force on the 1st day of August, 1970 vide Notification No. B-819/68-Rev. I, dated 25th July, 1970.

2. Inserted vide No. 273/Leg./88-LLD dated 19-5-1988.

(e) " sales officer " means any officer appointed by the Government to hold sales under the provisions of this Act ;

(f) " Union territory " means the Union territory of Pondicherry.

Security for revenue

3. The land, the buildings upon it, and its products, shall be regarded as security for payment of revenue.

Revenue when becomes due and payable

4. (1) The revenue leviable on account of a fasli year shall become due on the first day of that year and it shall be payable at such times, in such instalments, to such persons, at such places and in such manner, as may be specified by Government, by an order in this behalf.

(2) Any period elapsing between the first day of the fasli year and any date specified under sub-section (1) for the payment of revenue shall be deemed to be period of grace and shall not affect the provisions of sub-section (1).

Arrear of revenue and defaulter

5. Any instalment of revenue or part thereof which is not paid on the date specified for payment under section 4 shall become an arrear of revenue and the person responsible for the payment shall become a defaulter.

Arrear of revenue how recovered

6. Whenever revenue is in arrear, it shall be lawful for the Collector, or other officer empowered by him in this behalf, to proceed to recover the arrear, together with interest and costs of process, by the sale of the defaulter's movable or immovable property or both or by execution against the person of the defaulter in the manner hereinafter provided :

Provided that the following properties shall not be liable for sale, namely :—

(i) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments as, in accordance with the religious usage, cannot be parted with by any woman ;

(ii) tools of artisans and, if the defaulter is an agriculturist, his implements of husbandry, except an implement driven by mechanical power and such cattle and seed as may, in the opinion of the Collector, be necessary to enable him to earn his livelihood as such and also such portion of the agricultural produce as in the opinion of the Collector is necessary for the purpose of providing, until the next harvest, for the due cultivation of the land and for the support of the holder and his family ;

(iii) articles set aside exclusively for the use of religious endowments ;

(iv) houses and other buildings (with the materials and sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him.

Interest on arrears

7. Arrears of revenue shall bear interest at the rate of ¹ 12 per cent per annum ¹

Procedure for seizure and sale of movable property

8. In the seizure and sale of moveable property for arrears of revenue, the following procedure shall be followed, namely :—

(i) (a) The Collector or other officer empowered by him in this behalf, shall furnish to the person employed to distrain the property of a defaulter (hereinafter called the distrainer), a demand in writing, duly signed by him, specifying the name of the defaulter, the amount of the arrear for which the distress is to be issued and the date on which the arrear fell due.

(b) The distrainer shall produce such demand to the defaulter and if the arrear together with the batta due to him under section 53 is not paid at once, the demand itself shall be his authority for making the distress.

(ii) On the day on which the property is distrained, the distrainer shall deliver a copy of the demand to the defaulter, endorsing thereon a list or inventory of the property distrained and the name of the place where it may be lodged or kept.

(iii) The demand shall also state that the distrained property will be immediately brought to public sale, unless the amount, with interest, batta, and all the expenses of the distress, are previously discharged.

(iv) When a defaulter is absent, a copy of the demand along with the endorsement, shall be fixed or left at his usual place of residence or on the premises where the property may have been distrained, before the expiration of the third day calculating from the day of the distress.

Procedure when defaulter neglects to pay after notice

9. Where the amount due is not paid in accordance with the terms of the demand, and no arrangement for securing such amount has been entered into to the satisfaction of the Collector or other officer empowered by him in this behalf, the distrainer shall transmit an inventory of the property distrained to the Sales Officer so that it may be publicly sold for the discharge of the arrear due, with interest, batta, and the cost of distraint.

1. Substituted by No. 520/Leg./90-LLD dated 7-11-1990.

Distress to be withdrawn on tender of arrear, etc., prior to sale

10. Where a defaulter tenders payment of the arrear demanded together with interest, batta and all necessary expenses attending distress after his property has been distrained, but prior to the date fixed for sale, the distrainer shall receive the amount so tendered and shall forth-with release the property.

Distrained crops how dealt with

11. (1) The distrainer attaching the crops or ungathered products of the land belonging to a defaulter, may either cause them to be sold when fit for reaping or gathering, or may cause them to be reaped or gathered in due season and stored in proper places until sold and in the latter case, the expense of reaping or gathering and storing such crops or products shall be defrayed by the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold.

(2) When crops or products belonging to a tenant are sold, it shall be lawful for such tenant to deduct the value of the crops or products so sold from any rent which may be due from him, then or afterwards, to the defaulter, in respect of the land on which such crops or products have been grown and it shall also be lawful for a tenant whose crops are attached for an arrear of revenue to pay the arrear and deduct the amount in the aforesaid manner from any rent due from him, then or afterwards.

Distrained cattle or goods not to be used

12. The distrainer shall not work the bullocks or cattle, or make use of the goods or effects distrained and shall provide the necessary food for the cattle or livestock, and any expenses so incurred shall be defrayed by the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold.

Recovery of loss from neglect in respect of distrained property

13. Where property distrained or stolen or lost, or damaged by reason of the necessary precautions for its due preservation not having been taken, or from its having been improperly made use of, the amount of such loss or damage shall be recoverable by summary process by the Collector from the officer from whose neglect or act the loss or damage was occasioned and the amount so recovered shall be paid to the person damnified.

Distress to be proportionate to the arrear

14. The distress levied shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate to the amount of the arrear.

Time of distress

15. Any distress shall be made after sunrise and before sunset and not otherwise.

Penalty for fraudulent conveyance of property to prevent distress

16. Where a defaulter makes any fraudulent conveyance of property to prevent the distress for arrears, any civil court of competent jurisdiction, upon proof thereof, shall summarily cause the property to be delivered up to the distrainer.

Provided that nothing in this section shall preclude the defaulter from being proceeded with under section 424 of the Indian Penal Code Central Act 45 of 1860.

Claims to property distrained and sold

17. Where any person, not being a defaulter or his surety, claims a right to the property distrained and if the distrainer causes the property to be sold notwithstanding such claim, the claimant may, after establishing his right in a civil court of competent jurisdiction, recover from the distrainer the full value of the property with interest, cost and damages :

Provided that no such claim to crops on or to be gathered from, the land attached in the possession of the defaulter and founded upon a previous sale, mortgage or otherwise shall bar the claim of revenue due from that land.

Penalty for forcibly or clandestinely taking away distrained property

18. Where it is proved to the satisfaction of any civil court of competent jurisdiction that any person has forcibly or clandestinely taken away property once distrained, the court may, without prejudice to any action being taken under the provisions of the Indian Penal Code (Central Act 45 of 1860), summarily cause such property to be restored to the distrainer.

What places distrainer may force open

19. It shall be lawful for the distrainer to force open any stable, cow-house, granary, godown, out-house or other building, and shall also enter any dwelling house the outer door of which is open, and may break open the door of any room in such dwelling house for the purpose of attaching property belonging to a defaulter and lodged therein :

Provided that no apartment in such dwelling house which is in the actual occupancy of women, who according to the usage or customs of the country do not appear in public, shall be broken open or entered into by the distrainer except as provided in section 20.

Powers of distrainer to force open doors, etc., in the presence of a police officer

20. Where a distrainer has reason to believe that the property of a defaulter is lodged within a dwelling house, the outer door of which is shut or within any apartment in such dwelling house which is in the actual occupancy of women, who according to the usage or customs of the country do not appear in public, such distrainer shall break open the dwelling house or enter the said apartment only in the presence of a police officer :

Provided that no apartment in the actual occupancy of women shall be entered except after due notice has been given for their withdrawal and after giving them reasonable facility for such withdrawal.

Penalty for unlawful entry

21. Whoever forces open the door of a dwelling house or enters into an apartment which is in the actual occupancy of women in contravention of the provisions of section 20 shall, on conviction before a Magistrate of the First Class, be punishable with imprisonment of either description for a term not exceeding six months or with fine not exceeding five hundred rupees.

Proclamation of time of sale and of property to be sold

22. (1) The sales officer shall cause to be affixed to the outer door of the defaulter's house or on the premises where the property has been distrained, a list of the property to be sold, with a notice specifying the place and time in which the property distrained shall be sold and shall also cause a proclamation of the intended sale to be made by beat of drum in the village in which the lands in respect of which the arrear has fallen due is situate and in such other place or places as the Collector or other officer empowered by him in this behalf may consider necessary.

(2) No sale shall take place until after expiration of a period of fifteen days from the date on which the notice has been affixed under sub-section (1).

Sale how conducted

23. At the appointed time, the property shall be put up in one or more lots, as the sales officer may consider advisable, and shall be sold to the highest bidder. Where the property is sold for more than the amount of the arrear, the excess amount shall, after deducting the expenses of process and interest, be paid to the defaulter.

Payment on purchase of distrained property

24. (1) The property shall be paid for in cash at the time of the sale or as soon after as the officer holding the sale shall appoint and the purchaser shall not be permitted to carry away any part of the property until he has paid for the same in full.

(2) Where the purchaser fails to pay the purchase-money under sub-section (1), the property shall be brought up for re-sale and the defaulting purchaser shall be liable for any loss arising therefrom as well as the expenses incurred on the re-sale and if the property is sold on the re-sale for a higher price than the first sale, the difference or increase in the price ¹ [shall be the property of the defaulter, subject to the right of the Government to appropriate towards arrears remaining, if any.].

Demand to be served prior to attachment of land and mode of service

25. (1) Before a Collector, or other officer empowered by him in this behalf, proceeds to attach the land of the defaulter, or buildings thereon, he shall cause a written demand to be served upon the defaulter, specifying the amount due, the land in respect of which it is claimed the name of the party in arrear, the batta due to the person who shall serve the demand, and the time allowed for payment which shall be fixed with reference to the distance from the land on which the arrear is due to the place at which the money is to be paid.

(2) Such demand shall be served by delivering a copy to the defaulter, or to some adult male member of his family at his usual place of abode, or to his authorised agent, or by affixing a copy thereof on some conspicuous part of his last known residence or on some conspicuous part of the land about to be attached.

Procedure when defaulter neglects to pay

26. When the amount due has not been paid pursuant to the terms of the demand, and no arrangement for securing the same has been entered into to the satisfaction of the Collector, or other officer empowered by him, in this behalf, he shall proceed to recover the arrear by the attachment and sale of the defaulter's land in the manner hereinafter contained.

Mode of attachment

27. (1) The attachment shall be effected by affixing a notice thereof to some conspicuous part of the land.

(2) The notice referred to in sub-section (1) shall setforth that unless the arrear, with interest and expenses, are paid within the date specified therein, the land shall be brought to sale in due course of law.

(3) The attachment shall be notified by public proclamation on the land, and by publication of the notice in the Official Gazette.

Management of attached property

28. It shall be lawful for the Collector, when attaching the land of a defaulter, or at any time during such attachment, to assume the management of the property attached and in such case, he

1.Substituted by Act 11 of 1973,section 2, w.e.f. 01-10-1973.

shall appoint an agent with a proper establishment of officers to manage the property, and shall give the agent a certificate of appointment with written instructions under his seal and signature, and the expenses of management shall be defrayed out of the income of the property.

Provided that where the property is so small as not to admit of its being charged with the salary of an agent, it shall be committed to the care of such revenue officer as the Collector may determine, and all the provisions herein contained and applicable to agents shall be applicable to the revenue officer in the management of the property.

Notice of assumption of management

29. Notice of assumption of management of the property under section 28 shall forthwith be served on the defaulter in the same manner in which a demand is served under section 25 and shall also be notified by proclamation on the land and by publication in the Official Gazette.

Duties of agents

30. (1) It shall be the duty of the agent, during the continuance of management under section 28, to collect the rents and profits due, or accruing due upon the property according to the engagements subsisting between the defaulter and the parties holding under him, or according to established usage where no specific engagements exist.

(2) The agent shall keep proper account of all his receipts and disbursements, and submit the same and pay over the balance, to the Collector, or other officer empowered by him in this behalf, monthly or whenever required and the defaulter shall be at liberty to inspect the accounts at all reasonable times and to take copies of the same at his own expense without payment of any fee.

Liability of agent to suit or prosecution

31. It shall be lawful for the defaulter to proceed by prosecution or suit against the agent, in respect of any criminal or illegal act done by him to the injury of the defaulter or his property and all tenants or other persons holding by subordinate title, shall have the same remedies against such agent as they would have had against the defaulter if the act were done by the defaulter.

Effects of existing agreements between landholder and tenants

32. (1) Subject to the provision of sub-section (2), all agreements entered into between the defaulter and his tenants shall, while the attachment is in force, be binding on the Collector.

(2) All such agreements made collusively with a view to defeat or delay the effect of the attachment and all leases of land at a rate lower than the usual rates of lease prevailing in the locality and not made *bona fide* for the purpose of erecting factories or buildings or of bringing waste land into cultivation and all agreements made subsequent to the attachment shall be *null and void* against the Collector unless he declares otherwise and all charges or any encumbrances upon such land shall be postponed to the payment of the revenue :

Provided that nothing in this section shall affect the right of the parties to such agreement to bring a suit against the Collector in a civil court to establish their claim.

Payments by tenants

33. (1) All payments relating to rent or profits actually due, made before the public proclamation of the notice of assumption of management under section 29 to or on behalf of any defaulter by any person holding under him, shall not be called in question by the Collector.

(2) All payments referred to in sub-section (1) made after such public proclamation, or made before they were actually due shall be *null and void* against the Collector who shall be entitled to recover, as arrear of rent, the full amount from the parties by whom it was paid leaving them to proceed against the defaulter by way of suit.

Settlement on withdrawal of attachment

34. All sums received from the property attached, shall, after paying the expenses of attachment and management, be credited towards the discharge of the arrears due, and interest thereon at the rate of six per cent per annum, and as soon as all arrears, interest, costs of attachment, and expense of management have been liquidated, the attachment shall be withdrawn, and a full account shall be rendered of all receipts and disbursements during the continuance of such attachment.

Release of land from attachment by persons interested

35. (1) It shall be lawful for any person claiming an interest in land which has been or is about to be, attached, to obtain its release by paying the arrears, interest thereof and cost incurred on such attachment.

(2) Any tenant making a payment under sub-section (1) may deduct such sum paid from any rent then or afterwards due by him to the defaulter.

(3) If such sums are paid by a *bona fide* mortgagee or other encumbrancer upon the property or by any person not being in possession thereof but *bona fide* claiming an interest therein adverse to the defaulter, the amounts paid shall be a charge upon the land.

Procedure in sale of immovable property

36. In the sale of immovable property under this Act, the following procedure shall be followed, namely :—

(i) The sale be made by public auction to the highest bidder and the time and place of sale shall be fixed by the Collector in whose jurisdiction the property is situated or other officer empowered by him in this behalf :

Provided that no sale shall be conducted during the currency of a Fasli year.

(ii) The Collector, or other officer empowered by him in this behalf shall, before every sale is held under this section, issue a notice thereof in English and in the language of the region, specifying

the name of the defaulter, the position and extent of land and of his buildings thereon, the amount of revenue assessed on the land, or upon its different sections, the proportion of the public revenue due during the remainder of the current fasli, and the time, place, and conditions of sale and the notice shall be fixed up one month at least before the date of sale in the Collector's Office, in the Office of the Tahsildar or Deputy Tahsildar, as the case may be, in the nearest police station— house, and on some conspicuous part of the land.

(iii) A sum of money equal to fifteen per cent of the price of the land shall be deposited by the purchaser in the hands of the Collector, or other Officer empowered by him in this behalf, at the time of the purchase, and if the remainder of the purchase money is not paid within thirty days of such purchase, the money so deposited shall be liable to forfeiture.

(iv) Where the purchaser refuses or omits to deposit the said sum of money, or to complete the payment of the remaining purchase-money within the period specified in clause (iii), the property shall be re-sold at the expense and hazard of such purchaser, and the amount of all loss or expense which may attend such refusal or omission shall be recoverable from such purchaser in the same manner as arrears of revenue and where in the second sale, the lands are sold for a higher price than at the first sale, the difference or increase in the price shall be credited to the defaulter.

(v) All persons bidding at a sale shall be required to state whether they are bidding on their own behalf or as agents, and, in the latter case, a written authority signed by their principals shall be deposited failing which their bids shall be rejected.

Certain provisions of section 36 not to apply to cases of purchase by Government

37. The provisions of clauses (iii) and (iv) of section 36 shall not apply to cases where immovable property sold under this Act is purchased by the Government.

Tender of arrears up to sunset on day before sale

38. (1) It shall be competent to the defaulter or to any person acting on his behalf, or claiming an interest in the land, to tender the full amount of the arrears of revenue with the interest thereon, and all charges which have been incurred in demanding the arrears, or in attaching or managing the estate or in taking the steps necessary for sale up to the day previous to the date fixed for sale under section 36 and the sale shall thereupon be stayed.

(2) All sums paid under this section or under section 39 by any tenant or a bona fide mortgagee or other encumbrancer or any person claiming an interest in the property adverse to the defaulter may be recovered in the manner laid down in section 35.

Application to set aside sale of immovable property on deposit

39. (1) Any person owning or claiming an interest in immovable property sold under this Act, may, at any time within thirty days from the date of sale, deposit into the treasury of the region in which the immovable property is situated—

(a) a sum equal to five per cent of the purchase money, and

(b) a sum equal to the arrears of revenue for which the immovable property was sold, together with interest thereon and the expenses of attachment, management and sale and other costs due in respect of such arrears, and may apply to the Collector to set aside the sale.

(2) If such deposit and application are made within thirty days from the date of sale, the Collector shall pass an order setting aside the sale, and shall repay to the purchaser the purchaser money so far as it has been deposited, together with the five per cent deposited by the applicant :

Provided that if more persons than one have made the deposit and application under this section, the application of the first depositor to the officer authorised to set aside the sale shall be accepted.

(3) If a person applies under section 40 to set aside the sale of immovable property, he shall not, unless he withdraws such application, be entitled to make an application under this section.

Application to set aside sale on grounds of mistake, fraud, etc.

40. (1) At any time within thirty days from the date of the sale of immovable property, an application may be made to the Collector to set aside the sale on the ground of some material irregularity, or mistake, or fraud, in publishing or conducting it, but, except as otherwise is hereinafter provided, no sale shall be set aside on the ground of any such irregularity or mistake unless the applicant proves to the satisfaction of the Collector that he has sustained substantial injury by reason thereof.

(2) If the application made under sub-section (1) is allowed, the Collector shall set aside the sale and may direct a fresh one.

(3) On the expiration of thirty days from the date of the sale, if no application to have the sale set aside is made under section 39 or under sub-section (1) or if such application has been made and rejected, the Collector shall make an order confirming the sale :

Provided that if the Collector has reason to think that the sale ought to be set aside notwithstanding that no such application has been made or on grounds other than those alleged in any application which has been made and rejected, he may, after recording his reasons in writing, set aside the sale.

(4) Whenever the sale of any lands is not so confirmed or is set aside, the deposit or the purchase money, as the case may be, shall be returned to the purchaser.

(5) After the confirmation of any such sale, the Collector shall register the lands sold in the name of the person declared to be the purchaser and shall execute and grant a certificate of sale bearing his seal and signature to such purchaser.

(6) The certificate of sale granted under sub-section (5) shall state the property sold and the name of the purchaser, and it shall be conclusive evidence of the fact of such purchase unless the authority before whom it is produced doubts its genuineness.

Proclamation of sale

41. Where lands are purchased at public sale under this Act, the Collector, or other officer empowered by him in this behalf, shall publish in the village in which the land is situated, in the Office of Tahsildar or Deputy Tahsildar as the case may be, in the Office of the Collector, and in the Official Gazette, the name of the purchaser and the date of purchase, together with a declaration of the lawful succession of such purchaser to all the rights and property of the former landholder in the said lands.

Delivery of possession

42. Where, notwithstanding such publication under section 41, any lawful purchaser of land is prevented from obtaining possession of the land, any court of competent jurisdiction, shall, on application and production of the certificate of sale granted under section 40, cause the proper process to be issued for the purpose of putting such purchaser in possession in the same manner as if the said lands had been decreed to the purchaser by a decision of such court.

Contracts and payments binding on purchaser

43. All contracts entered into by the defaulter with his tenants, and all payments made to him by the said tenants shall be binding upon the purchaser to the same extent and under the same conditions as the contracts and payments are binding on the Collector under sections 32 and 33.

Sale to be free of all encumbrances and disposal of surplus

44. All lands brought to sale on account of arrears of revenue shall be sold free of all encumbrances, and if any amount remains after liquidating the arrears with interest and the expenses of attachment and sale and other costs due in respect to such arrears, it shall be paid over to the defaulter unless such payment is prohibited by any court of competent jurisdiction.

Recovery of arrears due to defaulter on the date of sale

45. Arrears of rent which on the date of sale is due to the defaulter from his tenants shall, in the event of the sale, be recoverable by him after the sale, by any process, except distraint which would have been utilised by him for that purpose before the said sale.

Sale of land for arrears

46. It shall be lawful for the Collector, or other officer empowered by him in this behalf, to sell the whole or any portion of the land of a defaulter in the discharge of an arrear of revenue :

Provided that, as far as may be practicable, no longer portion of the land shall be sold than may be necessary to discharge the arrears with interest, the expenses of attachment, management and sale.

Sale may be postponed on tender of security

47. (1) When a defaulter tenders security, it shall be lawful for the Collector, or other officer empowered by him in this behalf, to accept it and postpone the sale of the defaulter's property upon such conditions and until such time as he may appoint.

(2) In the event of default being made in the performance of such conditions, the Collector or such officer may sell the property and proceed against the defaulter or against his security, or both.

Powers of arrest in case of wilful or fraudulent non-payment of arrears

48. When arrears of revenue, with interest and other charges cannot be liquidated by the sale of the property of the defaulter or of his surety, and the Collector has reason to believe that the defaulter or his surety is wilfully withholding the payment of the arrears, or has been guilty of fraudulent conduct in order to evade payment, it shall be lawful for him to cause the arrest and imprisonment of the defaulter or his surety, not being a female, in the manner specified in section 49 :

Provided that no person shall be imprisoned on account of an arrear of revenue for a longer period than two years or for a longer period than six months, if the arrear does not exceed rupees five hundred, or for a longer period than three months, if the arrear does not exceed rupees fifty :

Provided further that such imprisonment shall not extinguish the debt due to the Government by the defaulter, or his surety.

Procedure in case of arrest

49. (1) The Collector shall issue a warrant for the arrest of the defaulter, or his surety, or both which shall specify his name or their names, the amount of revenue due and the date on which it became payable and the warrant shall be signed and sealed by the authority by whom it was issued.

(2) The officer charged with the execution of the warrant shall thereupon arrest the defaulter or his surety, or both and send him or them to the Central Jail at Pondicherry, and deliver the warrant to the Jailor, which shall be a sufficient authority to him to receive the prisoner or prisoners.

(3) A copy of such warrant shall be retained by the Jailor, who shall forthwith despatch the original to the officer in-charge of the Central Jail.

Mode of enforcing payment by sureties

50. All the remedies specified by this Act in case of revenue defaulters may be employed against their sureties, and it shall be lawful for the Collector, or other officer empowered by him in this

behalf, to enforce the same simultaneously with, or either previously or subsequently to, their enforcement against the defaulters ; so, however, that not more than the total sum in arrears, and interest with costs and charges, shall be realised from the defaulters and the sureties.

Removal of crops may be prevented where revenue is payable in kind

51. When land revenue is payable in kind, it shall be lawful for the Collector or other officer empowered by him in this behalf, to prevent the removal of the crop from the land until a division has been made, and the portion which belongs to the Government has been set apart, unless the landholder furnishes such security as the Collector may deem satisfactory.

Similar process in case of other species of revenue, advances, fee, cesses, etc

52. All arrears of revenue other than land revenue due to the Government, all advances made by the Government for cultivation or other purposes connected with the revenue, all fees or other dues payable by any person to or on behalf of the village servants employed in revenue or police duties, all cesses lawfully imposed upon land and all sums due to the Government, including compensation for any loss or damage sustained by them as a result of a breach of contract, may be recovered in the same manner as arrears of land revenue under the provisions of this Act, unless the recovery thereof has been or may hereafter be otherwise specially provided for.

Process servers to be paid batta

53. The persons employed in serving notices, or other processes under this Act, shall be entitled to batta at such rates as may, from time to time, be fixed by the Government and published in the Official Gazette.

Interest and charges recoverable as arrears

54. The batta fixed under section 53 as well as interest and all costs and charges incurred under the authority of this Act, shall be recoverable from the defaulter or his sureties in the same manner as arrears of revenue.

Who to bear expense of countermanded sale and recovery thereof

55. Where property attached or distrained is put up for sale, and the sale is countermanded, the proprietor shall, nevertheless, be responsible for the expenses incurred in consequence of the attachment or distraint, in the same manner as if the sale had taken place ; and in the event of such proprietor omitting to discharge the amount, it shall be recoverable by the same process under which the original demand would have been recoverable.

Receipts for payments of revenue

56. Every person making a payment of revenue shall be entitled to a receipt for the same, signed by the Collector or other officer empowered by him in this behalf and such receipt shall state the name of the person making the payment and the subject-matter in respect of which it is paid, and, in case of land revenue, shall describe the land on which the assessment is due and the names of the persons entered in respect thereof in the settlement account.

Procedure where defaulter or surety resides out of region

57. (1) Where a defaulter or his surety resides or holds property outside a region, wherein default has been made, the Collector of the region, in which such defaulter or surety resides or holds property shall, on the written application of the Collector in whose region such default has been made, proceed in all respects against the defaulter and his surety, and his or their property in the same manner as if the default had been made in his own region.

(2) Every application under sub-section (1) shall be signed and sealed by the Collector making it and shall be conclusive as to the amount due, and the party in arrear, in all proceedings against the Collector acting upon such application, or any person acting under his authority ; and no proof of the seal, or signature or official character of the Collector making the application shall be required, unless the court has reason to doubt its genuineness :

Provided that nothing herein contained shall affect the right of any party to sue in his own region the Collector who made the application.

(3) A Collector may delegate all or any of his powers and duties under this section to any subordinate revenue officer not below the rank of a Deputy Tahsildar.

Cognizance of questions relating to rate of revenue

58. No Civil Court shall have authority to take into consideration or decide any question as to the rate of land revenue payable to the Government, or as to the amount of assessment fixed, or to be hereafter fixed on the portions of a divided estate.

Suits by persons aggrieved by proceedings

59. Nothing contained in this Act shall prevent the parties deeming themselves aggrieved by any proceedings under this Act, except as hereinbefore contained in section 58, from applying to the civil courts for redress :

Provided that no court shall take cognizance of such suit unless it is instituted within six months from the date on which the cause of action arose.

Claim of Government to have precedence over all others

60. The claim of the Government to any moneys recoverable under the provisions of this Act shall have precedence over any other debt, demand or claim whatsoever whether in relation to any mortgage, judgment, decree, execution or attachment or otherwise against any land or the holder thereof.

Repeal and savings

61. All laws in force in the Union territory corresponding to the provisions of this Act shall stand repealed as from the coming into force of this Act :

Provided that anything done or any action taken, including any notification, instruction or direction issued, properties distrained or sold, under the law so repealed, shall be deemed to have been done or taken under the provisions of this Act and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act.