

**ADMINISTRATIVE INSTRUCTIONS FOR
IMPLEMENTATION OF THE
PONDICHERRY REVENUE RECOVERY
ACT, 1970**

Administrative Instructions

Administrative instructions for the guidance of Revenue Officers in the matter of guidance of Revenue officers in the matter of implementation of the Pondicherry Revenue Recovery Act, 1970. Act No.14 of 1970.

The Pondicherry Revenue Recovery Act, 1970 is going to be enforced with effect from the date to be notified according to the notification published in the official Gazette No.

The General Procedure to be followed in implementing the various provisions of the said Act and the course of action to be pursued in all administrative matters arising thereon are set out below as supplementary one. The officers of the Revenue Department are therefore requested to study the Act carefully and abide by it in the course of their discharge of their duties entrusted to them under the provisions of the Act. The day to day administration in the matter of recovery of Government dues, the foremost and primary duty cast upon them. They should take note of the illegalities and irregularities of the Act listed out in Annexure III.

PAYMENT OF REVENUE

1. (a) **Under section** 4(1) of the Act, it has been notified that the revenue leviable on account of a fasli year shall be all in four monthly equal instalments commencing from January to April of the fasli year on account of which the revenue is due, on the 10th of the months aforesaid uniformly in all regions. The time, place, manner of payment as set out in the Notification should be carefully adhered to.

(b) Non - resident pattadars may remit the amount of revenue due direct in the Government treasury subject to the conditions laid down in the said notification in Annexure I.

2. **CURRENT COLLECTIONS.--** It is of importance that the current revenue should be collected within the fasli year, and Dy. Collectors should make every exertion to secure this subject. When arrears are allowed to accumulate their realisation cripples the resources of the ryots, renders the collection of the current year's revenue difficult and gives the inferior officials an opportunity for oppression.

3. **OVERPAYMENTS.--** Adjustment of overpayments.-- Overpayments made on account of any patta and not refunded before the preparation of Village Account No. 14-C should be treated as advance payments of the succeeding fasli and adjusted towards the succeeding year's assessment under the same patta wherever that patta continues to exist. If however after the account has been prepared and before the demand for the subsequent fasli has fallen due the registered holder requests that the overpayments should be refunded in cash, refund in cash should be made under the orders of the Deputy collector (Revenue) and the amount should be deleted from section I of village Account No. 14 - C.

(i) Unadjustable items to be refunded on demand. Deputy collector (Revenue) should notify that overpayments which cannot be adjusted towards any patta will be paid on demand, and they should comply with all demands for repayment of such amounts shown to be due in Account No.14-C .

(ii) List of overpayments to be published in the village.-- As soon as the accounts of the fasli are closed and the exact amounts of overpayments can be ascertained from columns 1 of 6 of account No. 14 - C, a notice signed by the Tahsildar should be published in the village giving a list of

overpayments and stating that the amount which can be adjusted as advance payments towards pattas will be adjusted towards the revenue due under those pattas in the current year, and that persons who have made overpayments which cannot be so adjusted should apply to the tahsildar for the refund of those amounts. The notice and list should be prepared in duplicate and the village headman should be required to return one copy with the signature of mark of parties to whom refunds are due as far as practicable and with a certificate to the effect that it was duly published not only in writing, but by beat of drum in the village.

4. 1) **COLLECTION AND REFUND OF BACK ASSESSMENT.--** In cases of oversight.-- In case where the occupation of land at the disposal of the Government whether authorised or unauthorised has escaped notice, the collection of back assessment shall be limited to the period of occupation or to ten years whichever is less.

2) In case of positive error.-- In cases where assessment has not been collected where it was due or an amount less than was due has been collected owing to some positive mistake on the part of officers of Government, such as wrong registry of ryotwari lands as in the entry, of a wrong area or assessment, etc., the claim of Government to back assessment should be restricted to three years previous to the year of detection of the mistake.

5. **Collection of Disputed items of Revenue.--** When a suit is against the Government in respect of an item of revenue the collection of such revenue will ordinarily continue to be made until the decision of the court of the instance is given, unless the party obtains an injunction from the court restraining the Government from collecting such revenue. If the court of first instance declares the collection of the item of revenue in question to be illegal, no further collection thereof will ordinarily be made pending the result of appeal, unless such suspension of collection might result in subsequent collection being barred by limitation. In that case, collection shall not be suspended.

6. a) **WRITING OFF IRRECOVERABLE ARREARS.--** Powers of Deputy Collector (Revenue) -- Deputy Collectors can, on their own authority, write off irrecoverable arrears of land revenue including water cess provided that they fall under one of the following heads:-

- (1) amounts erroneously included in the demand;
- (2) amounts wrongly charged on lands taken over for public purpose;
- (3) amounts remitted;
- (4) Demands remaining undischarged after sale of the defaulter's property.

b) Deputy Collectors (Revenue) can exercise powers in respect of all the heads except (4) referred to above subject to a limit of Rs.100/- in regard to each item. Deputy collector can also write off irrecoverable arrears in cases where the defaulter has no property provided that the arrears do not exceed Rs. 1,000/- in each items. Interest due in respect of any items so written off should also be written off on the authority of the same order. But any cess amount due should be written off with prior concurrence of the Legislative Assembly Department. The total of the amounts written off by Collectors and divisional officers under the authority of this order will be exhibited under each head in the monthly demand, collection and balance statements.

c) Quarterly statements of irrecoverable arrears.-- Deputy Collectors (Revenue) should submit quarterly statements to the collector in the prescribed form showing such items as require the sanction of the collector. The returns should reach the collector's office not later than 20th of the month after the close of each quarter with individual.

d) Proclamation of the amounts written off.-- In order to prevent exaction by the vast Grade Government revenue servants, special care should be taken whenever arrears are written off the accounts, to make known to the defaulters concerned that there is no further demand against them. The remission of arrears should be published at the Taluk cutcherry, and in the village chavadi or in any public place in the village where there is no chavadi.

7. **GROSS COLLECTIONS TO BE CREDITED.--** Deputy Collectors (Revenue) should be careful that the gross revenue collected in their divisions is duly brought to account.

8. **GENERAL PROCEDURE UNDER THE PONDICHERRY REVENUE RECOVERY ACT 1970** as amended.-- Property amenable to coercive processes.-- Sections 6 and 26 enable a Collector or other officer empowered by the Collector, generally the Tahsildar of the Taluk/Deputy Tahsildars of Sub Taluk to realize an arrear with all costs by the sale of either the movable or the immovable property of the defaulter, or of both at his discretion.

Note: The undivided property of a joint family cannot be proceeded against under this Act for realising the arrears of revenue due by a member of the joint family in respect of separate property owned by him.

9. **EXEMPTION OF CERTAIN PROPERTY BELONG TO AGRICULTURISTS.--** The implements of husbandry and one pair of ploughing cattle for each cultivator and such personal ornaments as in accordance with custom or religious usage cannot be parted with by a woman, for example, a ' tali ' or " wedding ring " should be considered as exempted from attachment and sale for arrears of revenue.

The attachment of the doors and windows of houses is illegal.

Notes.-- (1) The exemption referred to above be allowed in cases of unauthorised cultivation by persons who own no lands in the village.

(2) If several holdings are owned by a ryot he will be entitled to exemption as regards only one pair of cattle on each occasion of distraint.

(3) Where several persons own holding jointly, each is entitled to the exemption for himself.

10. **INTEREST ON ARREARS.--** Under Section 7, arrears bear interest at the rate of ¹[12%] per annum, but except under the orders of the Collector or the Deputy Collector (Revenue) interest shall not be charged on arrears of land revenue until the end of the fasli year.

11. **PROCEDURE IN DISTRAINT.--** Section 8 to 21 set forth the rules to be observed in respect of the distraint of movable property. The order to distraint (notice of demand No.1) will generally be issued by the Tahsildar/ Deputy Tahsildar or by Revenue inspector during kist months; but the Tahsildar/Dy. Tahsildar/Revenue Inspectors must be empowered in this behalf by the collector, and this, as a rule, should be done by a general order from the Collector empowering all such officers to take action. In every case the distrainer should be furnished with a demand in writing which must be produced, and which if the arrear etc., be not at once paid, will be his authority, without further notice,for making the distress.

1. Substituted by No. 520/ Leg. / 90-LLD dated 07-11-1990

12. 1) **SALE OF DISTRAINED PROPERTY.--** Section 22 to 24 prescribe the rules to be observed in the sale of distrained property. Fifteen days must elapse after the notice of sale has been duly published before the sale can take place, and under section 10 the defaulter's property must be released if payment of the arrear with costs, etc., is made before sun set on the day previous to the day of sale.

2) Under Section 2(e) of Act of 1970, Tahsildars/ Dy. Tahsildars are vested with powers of "sales officer" to sell distrained property for arrears of revenue. Under Section 6 thereof, they may delegate by general order to revenue inspectors, the power to conduct sales of distrained property with specific instructions that the person authorised will be held responsible for any abuses in the sales and will be liable to severe punishment and for damages sustained by aggrieved party and that the action of the authorised person will be subject to the powers of general control and superintendence of the District Collector and the Dy. Collector (Revenue). He has also power to cancel such sales conducted by him as irregular and to recovery the property to the original owners. In the sales conducted by Revenue Inspectors the notice of sale of movable property (Form No.3) should be signed by Tahsildar/ Dy. Tahsildar and not by the Revenue Inspector or other Subordinates.

13. **ATTACHMENT OF LAND.--** The sections of the Act already mentioned in paragraphs 11 and above refer to the distraint of the movable property. The Act next preceeds, in sections 25 to 47, to prescribe rules for the attachment and management of land. Before land is attached a written demand must be served on; and a copy given to, the defaulter and after attachment is made a notice containing certain particulars must be affixed on some conspicuous part of the land, and the attachment must be notified by the public proclamation on the land as well as by publication in the official gazette. These preliminaries should invariably be observed before the land is brought to sale.

Notes: 1) The notice of attachment shall, whenever possible be served on defaulters personally, where this is impossible it should be published by beat of tom tom in the village and a list should be posted prominently in the village chavadi or the temple of the village deity or some other place of public assembly in the village.

2) If the land belongs to a soldier who is still in service whether the land is owned by him singly or jointly and whether it has been assigned to him for service during the war or has been inherited by him or acquired by him by sale, gift, or otherwise, the revenue authorities should, before bringing the land to sale for non payment of assessment, inform the defaulter through his commanding officer, that the assessment of the land is overdue and that, if it is not paid within 2 months, the land will be brought to sale. Specific sanction of the Collector, should be obtained before any land which belongs to a serving soldier is sold for arrears of revenue.

MANAGEMENT OF ATTACHED LAND.-- Provision is made under section 28 to 33 for managing landed property at any time during attachment. Such management should not be undertaken except so far as may be absolutely necessary during the interval between attachment and sale, or in very exceptional cases, in which the sanction of the Government should be applied for and the reasons for adopting this course fully stated and it should be clearly intimated to defaulters that the Collector will not undertake the management of their lands when they are in arrear, but will proceed at once to realise it in the manner prescribed by the Act.

14. **PAYMENT OF ARREARS BY PERSONS INTERESTED.--** Under section 35 any person claiming an interest, tenants and bonafide mortgagees of land attached for arrears or about to be sold, as well as all persons not being in possession thereof but bonafide claiming an interest therein adverse to the defaulter, are given the option of releasing it by payment of the arrear; such persons should be allowed every reasonable facility to save their interest in the land.

NOTE.-- Absentee ryots and encumbrancers are permitted to register their addresses and the survey numbers in which they are interested on payment of a annual fee of one rupee which will hold good even if the survey numbers are included in several holdings as situated in several villages of a taluk. If any of these survey numbers are notified for sale for arrears, the fact should be intimated in time to the registered addresses. If the notice is sent by hand an acknowledgement should be obtained; if by post, it should be registered, " for acknowledgement " As a registration fee is levied, no postage or other charge should be made for sending the notice.

15. PROCEDURE IN SELLING LAND.-- Section 36 to 47 apply to the sale of land and the consequences of such sale. The sanction of the Government previous to the sale of land is not necessary. In addition to the notice required to be issued when the land of a defaulter is attached, another notice of sale must be issued. This notice must contain the particulars mentioned in clause (ii) of Section 36. It must be issued in English as well as in the regional language and fixed up, at least one month before the sale, in the Collector's office and in the other places specified. It must also be read out in full at the time of sale, and initialled publicly as so read. A notice in the form 8 given in Appendix II should also be published in the official gazette atleast a fortnight before the date of the intended sale. Before the land is sold it should be inspected by an officer not lower than in rank of a revenue inspector. The officer,conducting the sale should himself read the notice and certify the fact in his report of the sale.

NOTE.-- If the defaulter dies at any time before the date of sale of his holding, urgent steps should first be taken for the transfer of registry of the holding to his legal heirs; the sale proceedings should then be started de novo

16. WHO MAY BID.-- Any person, including the defaulter, may bid at a sale of land; but public servants can do so only in conformity with the Government servants' Conduct Rules.

17. CONFIRMATION OF SALES.-- Dy. Collector (Revenue) or Sub Collector in charge of a division has the power to confirm sales and issue certificates under section 40 (5) But the order of these officers confirming or settings aside sales are subject to the general powers of revision and control exercisable by the District Collector. Such powers may be exercised by the Collector suo moto or at the instance of one or other of the parties concerned. The law imposes no limitation as to the period within which such powers may be exercised.

NOTE.-- Single certificate may be given for lands purchased at a single sale and the certificate may be in English or in the regional language.

18. EXTENT OF LAND TO BE SOLD.-- Section 46 authorizes the Collector to sell the whole or any portion of the land of the defaulter for arrears of revenue due by him, i.e. the whole or any portion of the holding of the defaulter and not merely the whole or any portion of the fraction of the holding on which the arrears have actually accrued. The latter clause of the section, however, provides that no larger "section" of the land shall be sold than may be sufficient to discharge the arrear with costs, etc., with reference to this it should be a rule that no section less than a registered revenue field bearing a distinct number shall be sold when the field is in the sole possession of the defaulter.

19. SECURITY FOR PAYMENT OF ARREARS.-- Under Section 47 Collectors are competent to accept security for the payment of an arrear; and to post - pone the site of the defaulter's property.

20. IMPRISONMENT OF THE DEFAULTER.-- With reference to sections 48 to 49 and proviso thereon arrest for arrears of revenue may be resorted to when the Collector has reason to

believe that the defaulter or his surety is wilfully withholding payment of the arrears, or has been guilty of fraudulent conduct to evade payment. Subsistence allowance should be granted to defaulters imprisoned for arrears due to Government at the rates fixed for judgment debtors under the civil procedure code. In case the defaulter is imprisoned for arrears due to local funds, the subsistence allowance should be charged to such funds. These provisions do not apply to Indian Officers or soldiers or other persons in the Indian Army who are exempt from arrest.

21. CROPS ON THE GROUND NOT TO BE INTERFERED WITH.-- Exception.-- Except under the special provisions of section 51, no interference with the land holder is allowed by the Act in regard to the removal of his crops on the ground, unless they have been attached in due course of the law. When the revenue is payable in kind, which is now very seldom the case, authority is given by this section to prevent the removal of the crop until a division has been made, or security furnished for the Government share.

22. COLLECTION OF ARREARS OF REVENUE OTHER THAN LAND REVENUE.-- Under section 52, arrears of revenue other than land revenue, and advances of public money for revenue purposes, as well as fees, etc., payable to village servants employed on revenue and police duties, and other lawful cesses and all sums due to the state Government including compensation for any loss or damage sustained by them in consequence of a breach of contract may be recovered in the same manner as arrears of land revenue. A similar provision has been made in various special Acts. By itself however it does not convert the arrears into one of land revenue and so attract the attributes accorded by sections 2 and 52. This has been done in some special Acts, which says it shall be deemed to be land revenue.

23. RECEIPTS BY WHOM TO BE SIGNED.-- Under Section 56, the receipts to be given to all persons paying revenue are to be signed by the Collector or other officer empowered by him in that behalf. The receipt should be in Form No.13 in Appendix II.

24. PROCESSES TO BE SERVED IN OTHER DISTRICTS OR TALUKS.-- Under section 57, Collectors may delegate all or any of their powers and duties under this section to any subordinate revenue officer not below the rank of a Deputy Tahsildar. Requisitions to other districts, or to other taluks within the district, for the collection of arrears under section 57 should be sent as sparingly as possible: Wherever it is necessary to send a demand notice to another district, or to another taluk of the district, for attachment of movable, the Tahsildar or the Deputy Tahsildar of the taluk in which the default occurs should proceed against the land in his taluk simultaneously, so that no time may be lost, if eventually it becomes necessary to pursue the latter course to a conclusion.

25. PROPERTY OF MINORS.-- No land which is the property of a minor and descended to him by the regular course of inheritance, shall, during his minority, be sold for arrears of revenue accruing subsequently to his accession to the same.

26. LIMITATION OF TIME FOR EXECUTION OF PROCESS.-- Act does not prescribe any limit of time for the service or execution of processes issued under its provisions. It is necessary, however, both for the prompt recovery of the Government revenue and for the protection of revenue defaulters against the exactions of unscrupulous process servers, that some limit of time should be provided. The Government has fixed twenty days as the limit. Any process not served or executed within twenty days after issue must be returned by the process - server or karnam with an explanation of his failure to serve or execute it.

27. **PUBLICATION OF REVENUE ACT.--** The Deputy Collectors (Revenue) should make the provisions of the Revenue Recovery Act generally known and should enjoin on subordinate officers as well as on taluk and village servants employed in the collection of revenue the necessity of making themselves thoroughly acquainted with the Act.

28. **FORMS UNDER THE ACT.--** Forms under the Act will be found in Appendix II.

29. **ILLEGALITIES AND IRREGULARITIES UNDER THE ACT.--** A list of illegalities which vitiate sale proceedings under the Pondicherry Revenue Recovery Act, 1970 and a list of irregularities which are merely infringements of executive instructions issued from time to time are given in Appendix III with a view that subordinate officers may avoid them.

30. **CONDUCT OF SALES.-- (i) General sales rules.--** The sale of property attached for arrears of any kind, whether due to Government or to an intermediate party should be peremptory and without reserve. It is the duty of the Collector to see that the sale is conducted under such supervision as shall prevent collusion. It should also be made known before the sale that adjournments and delays will not be granted, but that the sale will take place punctually, according to the terms of the notice.

(ii) **Adjournment of sales.--** The adjournment deprecated here is that of a lot once put up. Where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours and adjourned to the next business day, due notice of the day hour being given. Lots should invariably be put up in the order in which they stand in the list.

31. **SALE OF LAND ALREADY ALIENATED** By the defaulter in favour of other parties.-- It is undesirable that land transferred by a registered holder however informally, to another party, and on which no arrears are due should be sold for arrears of revenue due by the registered holder on other land which is not brought to sale. Deputy Collectors (Revenue) should not sell land in the

possession of alienees until all other land and property in the possession of the registered holder have been sold, or unless the arrear due is caused by the default of the alienees. Whether the land to be sold is in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated, should be ascertained by local enquiry.

32. **PROCEDURE IN CASE OF DOUBTFUL OWNERSHIP OF LAND.--** Deputy Collectors (Revenue) can, at their option, proceed against the defaulter's personal or real property. The right course, therefore, when the ownership of land is disputed on which the arrear is due, regarding the liability of which, whoever the owner may be, there can be no question.

33. **BUYING IN FOR GOVERNMENT .--** (a) General procedure.--If no bid is made for land sold for arrears of revenue whether on account of combination among the ryots or otherwise, it should be purchased on behalf of Government at a nominal price, the amount of the purchase money being written off the accounts as an irrisoverable arrear with the sanction of the competent authority.

(b) when there is good reason to suspect combination to prevent the realization of the full value of the land, the officer conducting the sale is authorized to bid on behalf of Government, when the bids are less the annual assessment of the land, upto an amount not exceeding the annual assessment of the land. When land is bought in by Government, the certificate should be issued, in the name of the Government.

34. TREATMENT OF BROUGHT - IN LAND.-- Government have an absolute right to lands purchased by them at sales for arrears of revenue; consequently such lands should not be treated in the first instance necessarily as village waste available for occupation by ryots with or without darkhast, but entered in Taluk register No. and the village officers must clearly understand, and must also inform the ryots, that so long as the land is included in this register it will not be dealt with under the darkhast rules and that any unauthorized entry upon it will render the trespasser liable to be evicted which should be applied in accordance with the instructions in force.

35. TRESPASS ON BOUGHT IN LAND HOW DEALT WITH.-- If during the time that the land is retained on the register, it is occupied without permission whether by the former owner or by any one else, the divisional officer, tahsildar or deputy tahsildar has full discretion to deal with the unauthorised occupation by applying, the provisions of public premises Act.

36. MAINTENANCE OF PROCESS REGISTERS IN TALUK OFFICES.-- Three registers to processes issued should be maintained in the Taluk in the forms given in Appendix IV. Either the Tahsildar or Dy. Tahsildar should scrutinize these registers every day and insist on the punctual execution of processes. This duty should receive particular attention during the kist months.

37. RECOVERY OF ARREARS OF REVENUE ON LAND ATTACHMENT BY CIVIL COURT.--

a) **EFFECT OF ATTACHMENT BY CIVIL COURTS.** Attachment of land by civil courts, whether before or after judgement, is no bar to its attachment for arrears of revenue. Collectors have the same authority to attach and sell land and the crops standing thereon for arrears of revenue after attachment by a civil court as before it; what the courts attach and sell being only the right, title and interest of the judgement - debtor in the land and crops, while the revenue authorities sell the land itself and the crops standing on it.

b) **NOTICE TO CIVIL COURTS.--** In, the course of distraining land and the crops standing thereon for arrears of revenue, it may be found that the right, title, and interest therein of the defaulter have been previously attached by order of a civil court notice of the distraint for arrears and of the intention of the revenue authorities to bring the land and crops to sale in default of the arrears being the land and crops to sale in default of the arrears being liquidated, shall be given to the civil court under whose orders such attachment, has been made..

c) **RECOVERY OF ARREARS OF REVENUE ON LAND SOLD BY CIVIL COURTS.--** No steps should be taken to recover arrears of revenue from the proceeds of land sold under the decree of a civil court. Process can issue under the revenue law for the recovery of Government dues, current and arrears, against the land itself and without reference to changes of ownership. The purchaser at a court sale takes the land with its encumbrances, and as proclaimed in the notification on the subject issued in all areas, he can ascertain by application to the tahsildar what these encumbrances are so far as Government arrears are concerned.

38. REWARDS FOR INFORMATION OF LAND REVENUE FRAUDS.-- If any information is given at or before the time of the annual settlement, or within a reasonable period after it, as to frauds committed by karnams in regard to concealed cultivation or any item of land revenue included in the annual settlement, and if such information proves to be well founded, the collector, may recommend to the Government, the grant to the informant of a reward not exceeding 50% of the year's assessment of the land or other dues concerned. Application by collectors for the payment of such rewards must be made in the prescribed form, which will be found in Appendix V.

ANNEXURE - I

(Vide Paragraph 1)

**GOVERNMENT OF PONDICHERRY
REVENUE DEPARTMENT**

No. B.819/68-Rev.III

Pondicherry, the 20/07/1970.

NOTIFICATION

In exercise of the powers conferred by sub-section (i) of section 4 of the Pondicherry Revenue Recovery Act, 1970 (No.14 of 1970), the Lieutenant Governor, Pondicherry, is hereby pleased to order that the revenue leviable on account of a fasli year shall be payable at such times, in such instalments to such persons, at such places and in such manner, as specified below, namely:-

(a) The revenue shall be paid in four monthly equal instalments commencing from January to April of the fasli year on account of which the revenue is due.

(b) Each instalment of revenue shall be payable on the 10th of the months aforesaid.

(c) In the case of pattas for amounts less than five rupees, the whole amount shall be payable in one instalment, on the 10th January.

(d) The revenue shall be paid to the Karnam of the village where the land or lands in respect of which revenue is payable is or are situated.

Provided that it can be paid direct in the Sub - Treasury subject to the following conditions, namely:-

(i) The revenue payable in respect of each taluk or or sub - taluk paid in a sub - treasury shall not be less than Rs.50/- for each instalment or Rs.200/- for the fasli.

(ii) The chalans accompanying the remittances shall be in triplicate and shall be prepared separately for each taluk or sub - taluk with full particulars showing the names of the villages, the Survey Numbers of fields and the numbers of holdings, the names of the registered holders or of the persons who pay the amounts if they are not the registered holders, the instalment and the fasli to which it relates.

(iii) The payment shall be made on or before the 3rd of the months in which the instalment is payable.

Provided further that it shall be the duty of the party concerned to prove to the satisfaction of the village Karnam that he has paid the dues in the Treasury/ Sub - Treasury and by his failure to do so if any loss or damage is caused to him by the action of the Village Karnam, the Government will in no case be responsible for such loss/damages.

ANNEXURE II

(Vide Paragraph 28)

Form No. 1

(Section 8 of the Pondicherry Revenue Recovery Act, 1970)

DISTRAINT ORDER

A.R., Of Village of
Taluk/Sub Taluk is authorised to distrain the property of the undermentioned defaulter for arrears of revenue due by him:-

Number and name of the village	Name of the defaulter.	For What period arrear is due.	Amount of Arrears due.	Date on which arrears fell due.	Patta to distrainer.	Inte-rest, rate and amount to date	Date of distress & delivery of copy to defaulter, or if no distress is made, date of payment of sum due.
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The defaulter is hereby informed that if the amount due together with batta and all expenses of distress be not previously discharged, the distrained property will be immediately brought to public sale.

Station:

Dated :

Tahsildar or Dy. Tahsildar

or Revenue Inspector

Notes: 1) The defaulter is informed that, on presentation of this distraint order, he should pay the arrear, together with batta, to the village karnam and obtain a receipt from him. On no account should the defaulter pay the money to the batta peon even though the latter has been authorised to execute this order.

2) The distrainer should produce this order, and if the sum due be not at once paid, he may make distress and on the day on which the property is distrained, he should deliver to the defaulter a copy of the order, endorsing there on a list of the property distrained and the name of the place where it is kept. Clause (1), Section 8, Act of 1970.

FORM NO. 2

Section 9

Inventory of the attached property

List of the movable property of _____ in the village of _____
distraigned by _____ A.R., for arrears of revenue due by the
defaulter, forwarded to the Tahsildar/Dy.Tahsildar
Revenue Inspector

Name of articles	Estimated Value	Amount of arrears due.	Date of distress and of copy given to defaulter.
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Station :

Dated :

Designation of Distraining Officer.

FORM NO. 3

(Section 22)

Notice of sale of movable property

It is hereby notified that the undermentioned property of _____ of _____ taluk, a revenue defaulter, in the village of _____ has been distraigned in satisfaction of arrears of land revenue due by him and that unless those arrears with interest and other charges shall be previously paid the said property will be sold by public auction near the house of _____ at the said village, on _____ day, the _____ 19 or other day to which the sale may be adjourned. The sale will commence at 11 o'clock A.M. and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full.

If the purchaser fails to pay the purchase - money, the property will be resold, and the defaulting purchaser will be liable for any loss arising, as well as for the expenses incurred on the resale.

This notice was affixed on the defaulter's house or premises (as the case may be) where the property was distraigned on the _____ 19 _____.

Schedule of property distraigned.

Station :

Date :

Tahsildar or Deputy Tahsildar

N.B. : Fifteen days must elapse from the date on which the notice is affixed to the premises before sale takes place.

FORM NO. 4

(Section 25)

DEMAND PRIOR TO ATTACHMENT OF LAND

Notice of demand to _____ of _____ Village in
taluk.

Take notice that the Tahsildar/Deputy Tahsildar of _____ Taluk/Sub - taluk
demand from you the sum of Rs. _____, being the arrears of revenue due by you for
fasli _____ as holder of the lands comprised in patta No. _____ of _____ Village,
and that you are required to pay the amount within _____ days from the date of the
service of this notice.

You are now required to pay Rs. _____ On account of peon's batta.

TAHSILDAR/DY. TAHSILDAR.

Note : The time allowed for payment must be fixed with reference to the distance of the land on which the arrear is due to the place at which the money is to be paid.

Note : The person entrusted to serve this notice should deliver a copy to the defaulter or to some adult male member of his family at his usual place or abode, or to his authorised agent, or should affix a copy thereof on some conspicuous part of his last known residence or on some conspicuous part of the land about to be attached. The mode in which the notice has been served should be noted on it by the server of the process.

FROM NO. 5

(Section 27)

Notice of attachment

Notice of attachment to _____ in the village of _____ of _____ taluk.

Take notice that as you have not paid or shown sufficient cause for the non payment of Rupees _____ although the said sum has been duly demanded in writing from you, the landed property belonging to you is hereby placed under attachment and that unless the arrear due by you with interest and other charges be paid within 197 _____, the landed property will be brought to sale in due course of law. You will further take notice that from the date of this attachment notice until the date of sale of your land hereby attached, you are and will be held, liable for all kists thereon accruing, and the said kists will be demanded of, and levied from you as arrears of land revenue.

Station :

Dated : _____ **TAHSILDAR or DY. TAHSILDAR**

N.B: This notice should be affixed to some conspicuous part of the land attached. The attachment should be publicly proclaimed on the land, and should be published in the official gazette.

FORM NO. 6

(Section 29)

NOTICE OF ASSUMPTION

Assumption notice to _____ of _____ village of _____ taluk,

Take notice that your landed property attached on _____ the
19 _____ is taken under Government management under section 28 of the Act
of 1970, and that

Agent has been appointed to have charge of it.

Station :

Dated :

COLLECTOR

N.B. The person entrusted to serve this notice should deliver a copy of it to the defaulter or to some adult male member of his family at his usual place of abode, or to his authorised agent. If this is not possible, he should affix a copy of the notice on some conspicuous part of the defaulter's last known residence or on some conspicuous part of the land attached. Proclamation of assumption of management should also be made on the land, and should be published in the official gazette.

FORM NO. 7

(Section 36)

Notice of sale of land

It is hereby notified that the undermentioned lands selected out of those attached in satisfaction of arrears of land revenue due by _____ of _____ the present registered land holder and a revenue defaulter will be sold by public auction of _____ day of _____ 19 _____ (or other day to which the sale may be adjourned), at the following place and time and the lands will be knocked down to the highest bidder.

Place -- at in front of the _____

In the village of
hamlet

in the Revenue village of _____

in _____

taluk of the region.

time a.m.

p.m.

2. The current revenue payable by the purchaser on the land for the whole (or remainder, as the case may be) of the current fasli in rupees _____ as shown in detail in the statement at foot.

3. Purchasers will be required to deposit 15 percent of the purchase money at the time of sale, and if they fail to pay the remainder of the purchase money within 30 days from the day of sale, the money deposited by them shall be liable to forfeiture.

4. When such deposit shall not be made, nor the remaining purchase money paid up the lands will be resold at the expense and risk of the first purchaser.

5. Persons bidding at a sale may be required to state whether they bid on their own account or as agents, and in the latter case to deposit a written authority signed by their principals; otherwise, their bids may be rejected.

6. The sale shall be stayed if the defaulter or other person acting on his behalf or claiming an interest in the land tenders the full amount of the arrears of revenue with interest and other charges, provided such tender be made before sunset on the day previous to that appointed for the sale.

7. The sale will not be final until confirmed by the Collector or other officer empowered in that behalf, and a period of thirty days will be allowed between sale and confirmation to admit of parties aggrieved by any proceedings in connection with such sales presenting appeals. On confirmation of the sale, the lands will be registered in the name of the purchaser, and a certificate of sale signed and sealed by the Collector will be granted to him.

8. It is to be distinctly understood that Government are not responsible for errors either in the description of the lands or in their estimated extent.

9. Purchasers will also understand that the assessment payable to Government on the land will be liable to alteration at any general revision of the land revenue settlement of the district.

Note: This clause should be struck out if the land proposed to be sold is held in other than ryotward tenure.

.. .. .

Taluk	Village	Name of defaulter.	Description of land (whether nanja punja or garden) and buildings on it (if any) belonging to defaulter.	Field ----- No. <i>Let</i> <i>Na</i> <i>ter</i> <i>me</i>	Estimated extent.	Assessment.	Amount Payable by the Purchaser on a/c of kist for the current fasli falling due after the date of sale.
-------	---------	--------------------	--	---	-------------------	-------------	--

.. .. .

Station :

Dated :

TAHSILDAR/DY. Tahsildar

N. B. This notice should be in English and in the language of the region. It must be fixed up one month at least before the sale in the Collector's office in the Taluk office, in the nearest police station house, and on some conspicuous part of the lane.

FORM No. 8

NOTICE OF SALES OF LAND

It is hereby notified that the under mentioned lands will be sold by public auction for arrears of revenue under the provisions of Pondicherry Act. of 1970 unless the defaulter or other person acting on his behalf, or claiming an interest in the land, tenders the full amount of the arrears of revenue, with interest and other charges, before sunset on the day previous to that appointed for the sale:-

Taluk	Village	Field ----- Survey Number	Sub Divi- sion	Description of land (whether nanja, punja or garden) & of any build- ings on it belonging to the defaulter.	Estimated extent.	Amount of arrears due	Name of defaulter	Date of sale
-------	---------	------------------------------------	----------------------	---	----------------------	--------------------------------	-------------------------	--------------------

H. A. C. Rs. P

Station :

Dated :

Tahsildar or Dy. Tahsildar

N. B:- This notice should be published in the language of the region in the gazette at least a fort-night before the date of the intended sale.

FORM No. 9

(Section 40)

CERTIFICATE OF SALE

This is to certify that X.Y., son of _____ residing in the village of _____ Taluk in the _____ region has purchased at a public auction held by the Tahsildar/Dy. Tahsildar of the undermentioned immovable property sold for arrears of revenue due by _____, son of landlord in the village of _____ taluk in the region and has paid the full amount of the purchase money viz., Rs. _____ and that the lands hereinafter described have been registered in the name of the said X.Y:-

Region and regis- tration district.	Registra - tion sub district.	Taluk and village	Discrip- tion of of immova- ble property	Particulars of field No. Letter Name	Estimated extent.	Asse- ssment	Date of sale
---	-------------------------------------	-------------------------	--	---	----------------------	-----------------	--------------------

H. A. C. Rs. P

Station :

Dated :

COLLECTOR

Notes: (1) When the immovable property sold is not land, the latter part of the certificates beginning with " and that the lands " should be committed.

(2) A copy of this certificate should be sent to the registering officer within the local limits of whose jurisdiction the whole or any part of the property sold is situate, as required by section 89 of the Registration Act XVI of 1908.

(3) This certificate of sale is exempt from stamp duty.

FROM No. 10

(Section 41)

Proclamation of the purchase of land

It is hereby publicly notified for general information that A.B. of village in taluk of the district has purchased on 19 at a public auction the undermentioned lands sold for arrears of revenue due by , landholder in the undermentioned village, and has paid the full purchase money, viz.,Rs and that the lands have been registered in his name. It is, therefore, declared that the said has succeeded to all the rights and property of the present registered holder in the said lands.

Village and Taluk.	Description of land, whether nanja, punja or garden.	<u>Particulars of field</u> No. letter Name	Estimated extent	Assess-ment.	Amount of arrears and their nature if they are not land revenue.
--------------------	--	--	------------------	--------------	--

Station :

Dated :

COLLECTOR

N. B. This proclamation should be published in the village in which the land sold may be situated, in the taluk office in the Collector's office and in the official gazette.

FORM No. 11

(Section 49)

Form of warrant for arrest in case of wilful or fraudulent non payment of arrears

To

Where as the sum of Rs. _____ is due on account of public (land) revenue by
of _____ and where as the amount realised by the public sale of the movable and immovable
property of _____
the said defaulter or of _____ of security for the said defaulter is insufficient to liquidate the
amount of the said arrear with interest and charges to date, and where as the undersigned has
reason to believe that the said or security for the said defaulter is willfully withholding payment of
the said _____ and _____ are
arrears and charges (or have been guilty of fraudulent conduct to evade payment of the said arrears
and charges), you are hereby directed forthwith to arrest the said or security for the said
and _____

defaulter and unless he/they shall pay to you the sum of Rs.

Appex. II Together with Rs. _____ for costs of this process to convey him/them to the District jail, and
there to deliver him/ them to the jailor to be detained for the period of 2 years unless sooner realised by
an order from this office (or from the office of the Collector, if the warrant be issued a Divisional officer)

Station :

Dated :

Collector

SCHEDULE

Name of the defaulter, or surety or both	Amount of Revenue due.	Date on which the amount due became payable.
	Rs. P	

N. B: This warrant should be delivered with the prisoner to the Jailor, who shall retain a copy of the
warrant, and forth with despatch the original to the officer in charge of the Jail.

FORM No. 12

Register of land sold

Register of immovable property sold for arrears of revenue or for other causes in the Taluk / Sub Taluk of _____ for fasli _____

Taluk	Village	Name of defaulters	Arrears due	Particulars of land sold			
				Description	Number of field.	Extent	Assessment
1.	2.	3.	4.	5.	6.	7.	8.
						H. A. C	Rs. P

Amount realised by sale	Name of the purchaser.	Date of sale.	Date on which sale certificate was issued.	Remarks.
9.	10.	11.	12.	13.
Rs. P				

N.B: Columns 3, 4 and 12 will be blank in the case of property sold for causes other than arrears of revenue.

APPENDIX III

(vide paragraph 29)

Illegality and irregularities under Act of 1970

I. The following are illegality, as they contravene the express provisions of law and thereby vitiate the sale proceedings:-

(1) Inclusion of the amount due for subsequent kists as an arrear in the demand notice (Section 4).

(2) Failure to serve the demand notice No.4 (Section 25 of the Act)

(2a) Issue of No.5 notice before the expiry of the period specified in demand notice No.4 (Sec.27) of the Act.

(3) Failure to proclaim on the land or the land or by tom tom in the village the notice of attachment (Section 27 of the Act).

(4) Failure to publish No.5 notice in the Gazette (Sec 27 of the Act).

(5) Publication of No. 5 notice after the sale (Sec 27 of Act)

(6) Failure to enter details of fields (Survey No., extent etc) in the sale notice (Section 36 (ii) of the Act).

(7) Failure to affix the sale notice No. 7 on the sale land (Section 36, (ii) of the Act).

(8) Sale of property which has not been included in the sale notice (Section 36(ii) of the Act).

(9) Failure to affix sale notice in the nearest police station or Collector's Office (Section 36 (ii) of the Act).

(10) Failure to publish sale notice one month before the date of sale (Section 36 (ii) of the Act).

(11) Sale of land on a date other than that notified without the issue of a fresh notice (Section 36 (ii) of the Act).

Note:- The adjournment of sale once commenced is not an illegality as the law stands at present. If the adjournment involves a change in the place of sale, it might well be held by the court to be illegal).

(12) Confirmation of sale by the Divisional Officers in spite of the deposit of arrears, etc., under section 37-A of the Act.

(13) Confirmation of sale before the lapse of one month after the sale (Section 40 (3) of the Act)

(14) Sale of land belonging to minors.

(15) Failure to fill up either half (English or regional language) of the sale notice - Form No.7 (Section 36, (ii) of the Act).

(16) Setting aside a sale a sale under section 40 without recording reasons in writing.(vide proviso to sub - section (3) of sec. 40).

(17) Deputing a person, not under the authority of the Tahsildar/Dy.Tahsildar to conduct the sale (Section 6)

(18) Institution of sale proceedings after the death of the defaulter without prescribed notices being given to any living person (I.L.R. 55 Madras, page 881).

(19) Erroneous inclusion in notice No.5 of arrear amounts not shown in the corresponding notice No.4.

(20) The sale of land belonging to serving military personnel without notice to the commanding officer and without the sanction of the collector.

II. The following are irregularities that contravene the executive instructions issued from time to time by the Collector and the Government ; Officers committing such irregularities will render themselves liable to disciplinary action:-

Sale should not be automatically set aside because these irregularities have occurred. The appearance of any one of these mistakes should, however, be treated as a danger signal. If several occur or if there are other unsatisfactory factors such as unduly low price, Collectors may well use their discretion under section 40 (3) of the Act and set aside the sale:-

- (1) Erroneous credit to one patta of kists paid for two or more pattas.
- (2) Failure to bring to account kist collections.
- (3) Erroneous inclusion in the sale notice in Form No.8 of arrear accounts not shown in the corresponding notice No.4
- (4) Receipt of kist in a treasury other than that to which the village is attached.
- (5) Failure to serve notice No.5 on the defaulter in person (para 13)
- (6) Failure to serve notice Nos.5 and 7 on all persons interested in the land. (Vide para 13)
- (7) In the case of trifling arrears failure to proceed against movable before attaching valuable land.
- (8) Failure to put up the lots to sale according to their serial order in the list (Para 31 (ii) of the act.)
- (9) Failure to read the sale notice publicly at the time of sale.
- (10) Sale of land transferred by a registered holder to another party, however informally, on which the proportionate assessment has been paid, for arrears of revenue due by the registered holder for other land included in the same holding which is not brought to sale (Para 31)
- (11) Collusive sale and purchase of the land by a village officer himself or a relation or an underling of the village officer.
- (12) Failure of the Revenue Inspector to inspect land before sale. (Para 15)
- (13) Failure to send a notice to civil court in case of lands under Civil court attachment (Para 37)
- (14) Sale of lands assigned to the schedule castes.
- (15) Sale of lands owned by soldiers in service without notice through the commanding officers and without obtaining the specific sanction of the Collector.
- (16) Adjournment of sale except where the lots to be sold are very numerous so that they cannot be all sold in one day.

APPENDIX IV

(Vide para 36)

**Form of register of processes.
Process Register No.I**

Sl. No. & No. of the village.	No. of defaulter	Fasli to which the arrears relate.	Amount of arrears of which the arrears relate.	Amount of Process fees, If any.	Date of Issue of Notice No.1.	Name of persons to whom the notice is entrusted.	Date fixed for return of No.1 and for receipt of No.II (for cases in which movable property is dis-trained.)	Date of actual return of No.1 Notice	Number of defaulters from whom collections have been made	Amount of arrears paid without movable property being attached	Amount of process fees collected from defaulters in Col.12	Remarks			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.

Form of register of processes - cont.

Process Register No.II

Sl. No. of village	No. and Patta No.	Name of defaulter	Name to which the arrears relate	Amount of arrears due	Amount of process fees if any	Date of receipt of Notice No. II	Date of issue of Notice No. III	Value of property distrained	No. of Person authorised to sell	Date fixed for sale	Arrears realised Before the actual date of service of No. III	Arrears realised Before the date fixed for sale	Process fees collected	Balance	remarks		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.

Form of Register of Process - Contd

Process register No. III - Contd

Sl. No. and name of village	No. 5 Notice		Amount paid before the actual service of No. VII		No. 7 Notice			
	Date when the attachment was proclaimed and notice affixed to some conspicuous part of the land	Date and Page of the village sheet in which the notice appears in the official gazette	Arrears	Process Fees	Date of affixing in the taluk utchery	Date of affixture in the nearest Police station	Date of affixture on some conspicuous part of the land	Date of affixture in the Collector's office
			(28)	(29)				
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)

Name of person authorised to sell	Date of sale	Amount of arrears collected before the date fixed for sale	Amount of process fees realized before sale	Amount of arrears realized by sale	Amount of process fees realized by sale	Balance
(34)	(35)	(36)	(37)	(38)	(39)	(40)

Date of resale, if any	Amount released by sale	Remarks
(41)	(42)	(43)

APPENDIX - V

Form of application for grant of rewards to persons giving

Information regarding cancelled cultivation, etc.

	Name & occupation of informer.	Name & occupation of accused	When and by what Govt. servant the fraud was investigated	Nature and amount of item in regard to which fraud has been committed.	Amount recovered	Reward Proposed	Detailed remarks.
Taluk Village							
