

# Kerala Revenue Recovery Act, 1968

KERALA

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### Act 15 of 1968

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Kerala Revenue Recovery Act, 1968(Act 15 of 1968)Last Updated 5th December, 2019An Act to consolidate and amend the law relating to the recovery of arrears of public revenue in the State of KeralaPreamble. - Whereas it is expedient to consolidate and amend the laws relating to the recovery of arrears of public revenue in the State of Kerala;Be it enacted in the Nineteenth Year of the Republic of India as follows : -

## Chapter I Preliminary

### 1. Short title, extent and commencement.

(1)This Act may be called the Kerala Revenue Recovery Act, 1968.(2)It extends to the whole of the State of Kerala.(3)It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

### 2. Definitions.

- In this Act, unless the context otherwise requires,-(a)"arrear of public revenue due on land" means the whole or any portion of any kist or instalment of such revenue not paid on the day on which it falls due according to the kistbandy or any engagement or usage;(b)"authorised officer" referred to in any provision of this Act means the officer authorised by the Collector under section 73 to exercise the powers or perform the functions of the Collector under the provision;(c)"Collector" means the District Collector or any other officer appointed by the Government by name or by virtue of his office to exercise the powers and perform the functions of a Collector under this Act;(d)"cost of process" includes-• the batta paid under section 76;• the expenses incurred in connection with the attachment of any property and the removal, storing and guarding of any property attached; and• the cost of publication of sale;(e)"defaulter" means a person from whom an arrear of public revenue

due on land is due, and includes a person who is responsible as surety for the payment of any such arrear;(f)"District Collector" or "Collector of the district" means the chief officer in charge of the revenue administration of a district and includes an acting or officiating District Collector;(g)"land-holder" means the registered holder for the time being of any land and includes his legal representatives and assigns and any person who, under the law for the time being in force, is liable for the payment of the public revenue due on the land held by him;(h)"movable property" includes growing crops;(i)"prescribed" means prescribed by rules made under this Act;(j)"public revenue due on land" means the land revenue charged on the land and includes all other taxes, fees and cesses on land, whether charged on land or not, and all cesses or other dues payable to the Government on account of water used for purposes of irrigation.

### **3. Charge and security for public revenue.**

- The public revenue due on any land shall be the first charge on that land, the buildings upon it and on the produce thereof.

### **4. Revenue to be paid in time to the Collector or the officer authorised.**

- Subject to such orders as may be issued by the Government, every land-holder shall pay to the Collector or to any officer authorised by the Collector in this behalf, the public revenue due on any land held by him or the whole or any portion of any kist or instalment of such revenue on or before the day on which it falls due and the land-holder shall be entitled to a receipt signed by the Collector or such officer, as the case may be, for the payment so made. Whenever the payment is made by a person on behalf of the land-holder, such receipt shall also contain the name and address of the person who makes the payment.

### **5. Arrears of public revenue due on land how recovered.**

- Whenever public revenue due on land is in arrear, such arrear, together with interest, if any, and cost of process may be recovered by one or more of the following modes :-• by attachment and sale of the defaulter's movable property;• by attachment and sale of the defaulter's immovable property;• by appointing an agent for the management of the defaulter's immovable property;• by arrest of the defaulter and his detention in prison.

### **6. Interest on arrears of public revenue due on land.**

- Arrears of public revenue due on land shall bear interest at the rate of six per cent per annum or at such other rate as may be notified by the Government from time to time in the Gazette.

## **Chapter II**

## **Attachment and sale of movable property**

## **7. Demand notice.**

- When any movable property is to be attached for arrears of public revenue due on land, the Collector or the authorised officer shall furnish the person employed to make the attachment a demand in writing signed by him. The demand shall contain the name of the defaulter, the amount of the arrear of public revenue due on land for which the attachment is to be made, the date on which such arrear fell due and such other particulars as may be prescribed. The persons employed to make the attachment. ( shall serve the demand in writing on the defaulter) and if he fails to remit the amount in arrear together with the interest thereon and the cost of process immediately, the demand in writing shall be the authority for making the attachment.

## **8. Attachment of movable property (other than growing crops and ungathered products) in the possession of defaulter.**

(1)Where the property to be attached is movable property (other than growing crops and ungathered products) in the possession of the defaulter, the attachment shall be made by actual seizure. The officer employed to make the attachment shall, after making the attachment, deliver a copy of the demand in writing to the defaulter endorsing thereon a list or inventory of the property attached and the details of the place where it is lodged or kept; and in the copy of the demand delivered to the defaulter it shall be stated that the property attached will be immediately brought to public sale, unless the amount in arrear together with the interest and the cost of process be previously discharged.Explanation. - For the purposes of this sub-section, touching of an article and declaring that it has been attached, shall be deemed to be attachment by actual seizure.(2)The attachment shall, as far as possible, be made in the presence of two persons of the locality, other than Government servants, who shall be required to attest the list or the inventory of the property attached.(3)When a defaulter is absent, a copy of the writing with the endorsement shall, immediately after the attachment, be left with some adult male member of his family living with him, or affixed at his usual place of residence or on the premises where the property was attached.

## **9. Attachment not to be excessive and certain articles not to be attached.**

- The attachment shall not be excessive, that is to say, the property attached shall, as nearly as possible, be proportionate to the amount of the arrear; and it shall not include-• ordinary wearing apparel;• Tali, wedding ring or other ornament found on the person which, according to custom or religious usage, cannot be parted with;• minimum articles required for poojas or religious worship;• implements of husbandry and one-fourth the number of ploughing cattle, subject to a minimum of one pair;• tools of artisans; and• such other articles which may be notified by the Government from time to time in the Gazette.

## **10. Time of attachment by seizure.**

- Attachment by seizure shall be made after sun-rise and before sun-set and not otherwise

## **11. Procedure when defaulter neglects to pay after attachment.**

- 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 the authorised officer, the officer who made the attachment shall, if he is not himself empowered to sell the property attached, immediately transmit a copy of the list or inventory of the property attached to the nearest officer empowered to sell the property in order that it may be publicly sold for the discharge of the arrear of the public revenue due on land, with interest and cost of process.

## **12. Sale of attached property.**

(1) Subject to the provisions of sub-sections (2) and (3), the property attached may be sold in public auction. A copy of the list or inventory of the property to be sold, together with a notice under the signature of the Collector or the authorised officer specifying the place and the day and hour at which, and also the person by whom, the property will be sold, shall be served on the defaulter. A copy of the list or inventory of the property and a copy of the notice shall also be published. (2) The date of sale shall not be within fifteen days of the service of the notice on the defaulter. (3) Notwithstanding anything contained in sub-sections (1) and (2), articles subject to speedy and natural decay may be sold at any time, after the service of the notice on the defaulter under sub-section (1).

## **13. Officer to conduct the sale.**

- The Collector or the authorised officer may conduct the sale either in person or through a subordinate not below the rank of a Revenue Inspector acting under his written authority.

## **14. Sale how conducted.**

- At the appointed time and place, the property shall be put up in one or more lots, as the officer conducting the sale may consider advisable, and shall be sold to the highest bidder. Where the property is sold for a sum exceeding the amount of the arrear of the public revenue due on land together with the interest thereon and the cost of process, the excess shall be paid to the defaulter.

## **15. Payment of the purchase money.**

- The property shall be paid for in ready money at the time of sale, and the purchaser shall not be permitted to carry away any part of the property until he has paid for the same in full. Where the purchaser fails in the payment of the purchase money, the property shall be resold at once and the defaulting purchaser shall be liable for any loss arising therefrom as well as the expenses incurred on the resale.

## **16. Procedure when the defaulter tenders payment of arrear after attachment but before sale of property.**

- Where a defaulter tenders payment of the arrear demanded, after his property has been attached and before sale, together with the interest thereon and the cost of process, the officer who attached the property or the officer conducting the sale shall receive the amount and immediately grant a receipt for the same. The defaulter shall, if the receipt was granted by the officer who attached the property, produce it before the officer conducting the sale. The officer conducting the sale shall, after satisfying that the full amount due has been paid, release the property forthwith.

## **17. Attachment and sale or disposal otherwise of growing crops or ungathered products.**

- When the property to be attached is growing crops or ungathered products, the attachment shall be made by affixing a copy of the demand in writing on the land on which such crops or products have grown. The officer attaching the growing crops or ungathered products may cause them to be sold when fit for reaping or gathering or, at his opinion, may cause them to be reaped or gathered in due season and stored in proper places until sold. In the later case, the expenses 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. When crops or products belonging to a tenant have been sold, it shall be lawful for such tenants to deduct the value of the crops or products so sold, from any rent which may be due by him, then or afterwards, to the defaulter in respect of the land on which such crops or products have been grown. It shall also be lawful for a tenant whose crops are attached for an arrear of public revenue due on land to pay the arrear and deduct the amount in the aforesaid manner from any rent due by him, then or afterwards.

## **18. Attached cattle or goods not to be used.**

- The officer who made the attachment shall not work the livestock or make use of the goods or effects attached; he shall provide the necessary food for the livestock, the expenses attending which 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.

## **19. Attachment of debt, shares etc.**

(1) In the case of - • a debt not secured by a negotiable instrument ; or • a share in a corporation ; or • other movable property not in the possession of the defaulter except property deposited in, or in the custody of, any court, the attachment shall be made by a written order of the Collector or the authorised officer prohibiting • in the case of the debt, the creditor from recovering the debt and the debtor from making payment thereof until the further order of the Collector or the authorised officer, as the case may be; • in the case of the share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon; • in the case of the other

movable property (except as aforesaid), the person in possession of the same from giving it over to the defaulter.(2)A copy of such order shall be affixed on some conspicuous part of the office of the Collector or the authorised officer, as the case may be, and another copy shall be send, in the case of the debt, to the debtor; in the case of the share, to the proper officer of the corporation; and in the case of the other movable prooperty (except as aforesaid), to the person in possession of the same.(3)A debtor prohibited under clause (i) of sub-section (1) may pay the amount of his debt to the Collector or the authorised officer, as the case may be, and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

## **20. Attachment of decree.**

(1)The attachment of a decree of a civil court for the payment of money or for sale in enforcement of a mortgage or charge shall be made by the issue to the civil court of a notice by the Collector or the authorised officer, specifying the name of the defaulter, the amount in arrear together with the interest thereon and the cost of process and the account to which and the period to which the arrears relate and requesting the civil court to stay the execution of the decree unless and until-• the Collector or the authorised officer, as the case may be, cancels the notice; or• the Collector or the authorised officer, as the case may be, or the defaulter applies to the court receiving such notice to execute the decree.(2)Where a civil court receives an application under clause (ii) of sub-section (1), it shall, on the application of the Collector or the authorised officer, as the case may be, or the defaulter and subject to the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), proceed to execute the attached decree and apply the net proceeds in satisfaction of the arrears mentioned in the notice.(3)The Collector or the authorised officer, as the case may be, shall be deemed to be the representative of the holder of the attached decree, and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

## **21. Attachment of share in movable property.**

- Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice issued by the Collector or the authorised officer to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

## **22. Attachment of negotiable instrument.**

- Where the property is a negotiable instrument not deposited in a court nor in the custody of a public officer, the attachment shall be made by the Collector or the authorised officer by actual seizure, and the instrument shall be brought before the Collector or the authorised officer, as the case may be and held subject to his orders.

## **23. Attachment of property in custody of court or public officer.**

- Where the property to be attached is in the custody of any court or public officer, the attachment

shall be made by a notice to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Collector or the authorised officer by whom the notice is issued: Provided that, where such property is in the custody of a court any question of title or priority arising between the Collector or the authorised officer, as the case may be, and any other person, not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise, shall be determined by such court.

## **24. Attachment of partnership property.**

(1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Collector or the authorised officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the written demand and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require. (2) The other partner or partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

## **25. Attachment of rents.**

(1) Where the property to be attached is rent due to a defaulter, the attachment shall be made by a written order of the Collector or the authorised officer prohibiting the person from whom the rent is due from paying it to the defaulter or his authorised agent. (2) A copy of such order shall be affixed on some conspicuous part of the office of the Collector or the authorised officer, as the case may be, and another copy shall be sent to the person from whom the rent is due to the defaulter. (3) The person from whom the rent is due may pay the amount of the rent to the Collector or the authorised officer, as the case may be, and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

## **26. Sale of negotiable instruments and shares in corporation.**

- Notwithstanding anything contained in this Act, where the property to be sold is a negotiable instrument or a share in a corporation, the Collector or the authorised officer may, instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker.

## **27. Order for payment of coin or currency notes.**

- Where the property attached is current coins or currency notes, the Collector or the authorised officer may, at any time during the continuance of the attachment, direct that such coins or notes, or a part thereof sufficient to satisfy the written demand together with interest and cost of process, be paid over to him.

## **28. Restoration of property in cases of fraudulent conveyances.**

- Where a defaulter makes a fraudulent conveyance of property to prevent attachment for arrears of public revenue due on land, any civil court of competent jurisdiction, upon proof thereof, shall summarily cause the property to be delivered up to the Collector or the authorised officer.

## **29. Claims to property attached and sold.**

- Where any person, not being a defaulter or responsible for a defaulter, claims a right to the property attached and the officer who made the attachment, notwithstanding, causes the same to be sold, such claimant, on proof of such right in any civil court of competent jurisdiction and in the event of the said officer being unable to prove the responsibility for the arrear of public revenue due on land, on account of which the property has been sold, shall recover from such officer the full value of such property, with interest, cost of process and damages according to the circumstances of the case.

## **30. Restoration of property forcibly or clandestinely taken away.**

- 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 attached, the court may summarily cause such property to be restored to the officer who made the attachment.

## **31. Power to enter dwelling house, etc.**

- The officer making the attachment may enter or if necessary force open and enter any dwelling house, cattle shed, granary, godown, out-house, or other building and he may also break open the door of any room in such dwelling house or building for the purpose of attaching property belonging to a defaulter and lodged therein: Provided that it shall not be lawful for such officer to break open or enter any apartment in such dwelling house appropriated for the zenana or residence of women, except as hereinafter provided.

## **32. Removal of property from apartments of women.**

- Where the officer making the attachment has reason to believe that the property of a defaulter is lodged within any apartments appropriated to women, which, by the usage of the community, are considered private, he shall, before entering such apartments, give notice, in the presence of two persons of the locality, other than the Government servants, for the removal of the women therefrom and furnish means for their removal in suitable manner, if they be women, who, according to the custom of the community, cannot appear in public, and shall also immediately remove from such apartments any property belonging to the defaulter found therein and leave them free to the former occupants.



### **33. Punishment for unlawful entry.**

- Persons entering the apartments of women contrary to the provisions of this Act shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees or to simple imprisonment for a period not exceeding six months.

## **Chapter III**

### **Procedure for attachment and sale of immovable property**

#### **34. Demand to be served prior to attachment of land.**

(1) Before the Collector or the authorised officer proceeds to attach the immovable property of the defaulter, he shall cause a written demand to be served upon the defaulter specifying the name of the defaulter, the amount of the arrear of public revenue due on land for which the attachment is being made, the date on which such arrear fell due, the interest on the arrear and the amount of the batta due of the persons who serve the demand and such other particulars as may be prescribed, and the time allowed for the payment which shall not be less than seven days from the date of service of the demand. (2) If within the time prescribed under sub-section (1), the defaulter objects to the claim of arrears wholly or in part, the Collector or the authorised officer, as the case may be shall inquire into the objection and record a decision before proceeding to attach the immovable property of the defaulter.

#### **35. Procedure when defaulter neglects to pay.**

- When the amount due has not been paid pursuant to the terms of the written demand, and no arrangement for securing the same has been entered into the satisfaction of the Collector or the authorised officer, as the case may be, he shall proceed to recover the arrear by attachment and sale of the immovable property of the defaulter in the manner hereinafter provided.

#### **36. Mode of attachment .**

(1) The attachment shall be effected by affixing a notice thereof to some conspicuous part of the immovable property to be attached and by serving a copy on the defaulter. The notice of attachment shall also be published. The notice shall specify the name of the defaulter, the amount of arrear of public revenue due on land, the interest thereon, the date on which such arrear became due and such other particulars as may be prescribed, and shall set forth that unless the arrear with the interest thereon and the cost of process be paid within the date therein mentioned, the immovable property concerned will be brought to sale in due course of law. (2) The attachment of any immovable property shall become effective from the date on which the notice under sub-section (1) was affixed on the property.

### **37. Management of property attached.**

- The Collector may at any time during attachment assume the management of the property attached.

### **38. Appointment of agent.**

- Where the management of the property attached is assumed by the Collector, he 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 always that, where the property may be too inconsiderable to admit of its being charged with the salary of an agent, it shall be committed to the care of such officer as the Collector may select, who shall be subject to all the provisions herein contained in reference to agents.

### **39. Notice of assumption of management.**

- Notice of assumption of management containing the particulars specified in the case of the notice under sub-section (1) of section 36 shall forthwith be served on the defaulter and shall also be published.

### **40. Duties of agent.**

- It shall be the duty of the agent during the continuance of the management 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 engagement exists. The agent shall keep accounts of all his receipts and disbursements and submit the same and pay over the balance to the Collector or the authorised officer, 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 fee.

### **41. Liability of agent to suit or prosecution.**

- When the property of a defaulter has been placed under the management of an agent, the defaulter may proceed by prosecution or suit against that 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 him as they would have had against the defaulter if the act were done by the defaulter.

### **42. Surplus to go to the defaulter.**

- All sums received from the property attached, after paying the costs of attachment and expenses of management, shall be carried to the credit of the defaulter in discharge of the arrears due, and the

interest thereon, and as soon as all arrears, interest, costs of attachment and expenses of management have been liquidated, the attachment shall be withdrawn, and a full account rendered of all receipts and disbursement during its continuance. The order of withdrawal of attachment shall be affixed on the property and shall also be published. Such order shall take effect from the date on which the notice was affixed on the property, and the Government shall not be held liable for any loss or damage caused to the property thereafter.

#### **43. Attachment and assumption of management of business.**

(1)Where the property of a defaulter consists of a business, the District Collector may attach the business and assume its management and appoint an agent to manage the business.(2)Attachment of a business under this section shall be made by an order prohibiting the defaulter from transferring or charging the business in any way and prohibiting all persons from taking any benefits under such transfer or charge, and intimating that the business has been attached under this section. A copy of the order of attachment shall be served on the defaulter, and another copy shall be affixed on a conspicuous part of the premises in which the business is carried on and on the notice board of the office of the District Collector.(3)The provisions of sections 40 to 42 shall, as far as may be apply to a case where the management of a business is assumed under this section.

#### **44. Effect of engagements and transfers by the defaulter.**

(1)Any engagement entered into by the defaulter with any one in respect of any immovable property after the service of the written demand on him shall not be binding upon the Government.(2)Any transfer of immovable property made by a defaulter after public revenue due on any land from him has fallen in arrear, with intent to defeat or delay the recovery of such arrear, shall not be binding upon the Government.(3)Where a defaulter transfers immovable property to a near relative or for grossly inadequate consideration after public revenue due on any land from him has fallen in arrear, it shall be presumed until the contrary is proved, that such transfer is made with intent to defeat or delay the recovery of such arrear, and the Collector or the authorised officer may, subject to the order of a competent court, proceed to recover such arrear of public revenue by attachment and sale of the property so transferred, as if such transfer had not taken place:Provided that, before proceeding to attach such property, the Collector or the authorised officer shall-• give the defaulter an opportunity of being heard; and• record his reasons therefor in writing.Explanation. - For the purposes of this section, "near relative" includes husband, wife, father, mother, brother, sister, son, daughter, step-son, step-daughter, uncle, aunt, son-in-law, daughter-in-law, brother-in-law, nephew or niece of the transferor.

#### **45. Payment by tenants.**

- All payments on account of rent or profits actually due, made before attachment, to or on behalf of any landholder, by any person holding under him, shall be valid against the Government ; and all such payments made after attachment, or made before they were actually due, shall be null and void against the Government, who shall be entitled to recover as arrears of rent the full amount from the parties who made the payments leaving them to sue the defaulter in the ordinary courts of law.

#### **46. Claim for release of attachment by third parties.**

- If within fourteen days from the date of attachment of any immovable property any objection is made in writing by any person other than the defaulter to the attachment of the whole or any portion of such property on the ground that such property was not liable for the arrears of public revenue for which attachment was made, the Collector or the authorised officer shall, after making such enquiries into the objection as he deems fit, decide whether such property is liable to be attached, and shall promptly communicate the decision to the objector in writing. In cases where the officer conducting the enquiry finds the attachment untenable, he shall forthwith direct the release of the property.

#### **47. Persons interested in land may obtain release from attachment.**

- It shall be lawful for any person claiming an interest in the immovable property which has been, or is about to be, attached, to obtain its release by paying the arrears of public revenue due thereon, with interest and cost of process ; and all such sums, if paid by a tenant, may, subject to the contract of tenancy, be deducted from any rent then or afterwards due by him to the defaulter ; and if paid by a bona fide mortgagee or other encumbrancer upon the property of by any person not being in possession thereof but bona fide claiming an interest therein adverse to the defaulter, shall be a charge upon the property but shall only take priority over other charges according to the date on which the payment was made. Such sums when paid by a bona fide mortgagee or other encumbrancer shall further constitute a debt from the defaulter.

#### **48. Judgment-creditor of the defaulter may pay arrears.**

- Whenever any land, which is under attachment in execution of a decree of a civil court, is attached under this Act for arrears of public revenue due on such land, the judgment-creditor at whose instance the civil court attached the property may pay the arrears of public revenue due on the land, with interest and cost of process, to the Collector or the authorised officer, and add the amount so paid to the debt due from the judgment-debtor and recover it as such. The officer receiving the amount shall grant a receipt under his signature and it shall be conclusive evidence of such payment. Upon such payment, the attachment under this Act shall be withdrawn.

#### **49. Procedure for sale of immovable property.**

- Immovable property attached under this Act may be sold in accordance with the following provisions, namely :-(1)The sale shall be by public auction to the highest bidder. The time and place of sale shall be fixed by the Collector or the authorised officer having jurisdiction over the village in which the property is situate.(2)Previous to the sale, the Collector or the authorised officer as the case may be, shall issue a notice thereof in English and in Malayalam and also in the language of the locality where such language is not Malayalam, specifying-• the name of the defaulter ;• the position and extent of the land and of his building and other known improvements thereon;• the amount of revenue assessed on the land, or upon its different sections;• the amount for the recovery of which

the sale is ordered ;• the proportion of the public revenue due during the remainder of the current financial year; and• the time, place and conditions of sale. The notice shall be duly served and published at least thirty days before the date of sale. (3) A sum of money not less than fifteen per cent of the bid amount of the immovable property shall be deposited by the person declared to be the purchaser with the officer conducting the sale immediately after such declaration and where the remainder of the purchase money is not paid within thirty days of the date of the sale, the money so deposited shall be liable to forfeiture. (4) The officer conducting the sale may, in his discretion, adjourn the sale to a specified day and hour, recording his reasons therefor. If the date to which the sale is so adjourned is within sixty days of the original sale, notice of the adjourned sale shall be published in the taluk and village offices concerned, in the office of the local authority within whose jurisdiction the property is situate and also on some conspicuous part of the immovable property brought to sale. If the date of the adjourned sale is beyond sixty days of the original sale, fresh notice shall be served and published as if it were the original sale. (5) Where the purchaser refuses or omits to deposit the said sum of money or to complete the payment of the remaining purchase money, the property shall be re-sold at the expenses and hazard of such purchaser, and the amount of all loss and expense which may attend such refusal or omission shall be recoverable from such purchaser in the same manner as arrears of public revenue due on land. Where the immovable property is sold at the second sale for a higher price than at the first sale, the difference shall be the property of the defaulter. (6) All persons bidding at the sale shall be required to state whether they are bidding on their own behalf or as agents, and in the latter case to deposit a written authority signed by their principals. If such requisition be not complied with, their bids shall be rejected.

## **50. Bidding on behalf of Government.**

(1) When an immovable property is put up for sale at the time and place specified in the notice under clause (2) of section 49 for the recovery of arrears of public revenue due on land, if there be no bid or if the highest bid be insufficient to cover the said arrears and those subsequently accruing due up to the date of sale, together with interest and cost of process, the officer, conducting the sale shall postpone the sale to another date which shall not be later than sixty days from the date of the first sale and give notice of the subsequent sale as required under clause (4) of section 49. (2) When the property is put up for sale on the date to which it was postponed under sub-section (1), at the time and place specified in the notice, - (i) if there be no bid, the officer conducting the sale may purchase the property on behalf of the Government for an amount of ten paise ; and may apply to the Collector to set aside the sale. (ii) if the highest bid be insufficient to cover the arrears referred to in sub-section (1) and those subsequently accruing due up to the date of the sale and interest and cost of process, such officer may bid on behalf of the Government for an amount higher than such bid by ten paise, and in either case the Government shall acquire the property subject to the provisions of this Act. (3) The provisions of clause (3) of section 49 and section 84 shall not apply to cases where immovable property is purchase on behalf of the Government under this section. (4) Notwithstanding anything contained in this Act, after the confirmation of the sale, all the right, title and interest of the defaulter purchased on behalf of the Government shall be deemed to have rested in the Government from the date of purchase and if the defaulter is in actual possession of the property or if he is entitled to possession, the Collector or the authorised officer shall, immediately after the confirmation of the sale, take possession of the property. If the Collector or

the authorised officer is opposed or impeded in taking possession, he shall, if a Magistrate, enforce the surrender of the land to himself and, if not a Magistrate he shall apply to a Magistrate, and such Magistrate shall enforce the surrender of the land to the Collector or the authorised officer, as the case may be.

## **51. Tender of arrears before sale.**

- It shall be competent to the defaulter or to any person acting on his behalf or claiming any interest in the immovable property put up for sale, to tender to the Collector or the authorised officer or to the officer conducting the sale the full amount of the arrears of public revenue due on land with interest thereon and cost of process, and apply in writing with receipt in token of payment, to the officer conducting the sale before the commencement of the sale, to stay the proceedings, and thereupon, the sale shall be stayed :Provided that all sums paid under this section or under section 52 by any tenant or bonafide mortgagee or other encumbrancer or any person bonafide claiming an interest in the property adverse to the defaulter, may be recovered in the manner provided in section 47.

## **52. Application to set aside sale of immovable property on deposit.**

(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 the sale, deposit in the treasury of the taluk in which the immovable property is situate or if there be no treasury in the taluk, in the nearest treasury-• a sum equal to five per cent of the purchase money ; and• a sum equal to the arrears of public revenue due on land for which the immovable property was sold together with interest thereon and cost of process, 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 the sale, the Collector shall pass an order setting aside the sale, and shall repay to the purchaser the purchase 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 deposit and application under this section, the application of the first depositor shall be accepted.(3)If a person applies under section 53 to set aside the sale of immovable property, he shall not, unless he withdrawn such application, be entitled to make an application under this section.

## **53. Application to set aside sale on ground of material irregularity, mistake, etc.**

(1)At any time within thirty days from the date of the sale of immovable property, 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 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 is allowed, the Collector shall set aside the sale and may direct a fresh sale.

#### **54. Order confirming or setting aside sale.**

- 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 52 or section 53 or if any 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.

#### **55. Refund of deposit or purchase money when sale set aside.**

- Whenever the sale of any immovable property is not confirmed or is set aside, the deposit or the purchase money, as the case may be, shall be returned to the purchaser.

#### **56. On confirmation purchaser's name to be registered.**

(1) After the confirmation of any such sale, the Collector shall register the immovable property 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. (2) Such certificate shall state the property sold and the name of the purchaser, and it shall be conclusive evidence of the fact of the purchase in all courts and tribunals where it may be necessary to prove the same; and no proof of the Collector's seal or signature shall be necessary, unless the authority before whom it is produced shall have reason to doubt its genuineness.

#### **57. Name and title of such purchaser to be published.**

(1) Before the issue of the certificate referred to in sub-section (1) of section 56, the Collector or the authorised officer shall cause the publication of 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 of the former land-holder in the said immovable property. (2) The registration of the certificate of sale under the Indian Registration Act, 1908 (Central Act 16 of 1908), shall be insisted upon in case the purchaser requests that he may be put in possession of the land.

#### **58. Delivery of possession.**

(1) Where, notwithstanding such publication, any lawful purchaser of immovable property is resisted and prevented from obtaining possession of the immovable property purchased by him, the Collector, on application and production of the certificate of sale referred to in sub-section (1) of section 56 duly registered as provided for in sub-section (2) of section 57, shall cause the proper process to be issued for the purpose of putting such purchaser in possession in the same manner as if the immovable property had been decreed to the purchaser by a decision of a civil court: Provided that no application for putting the purchaser in possession of the immovable property shall be entertained by the Collector if such application is not made within one year from the date of

confirmation of the sale: Provided further that the Collector may entertain any such application made within two years from the date of confirmation of the sale if he is satisfied that the applicant had sufficient cause for not making the application within the said period of one year. (2) For the purposes of this section, the Collector may exercise all the powers of a civil court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

## **59. Contracts and payments binding on purchaser.**

(1) All engagements entered into and transfers made by the defaulter which are not binding on the Government under section 44 shall not be binding upon the purchaser. (2) All contracts entered into by the defaulter with his tenants and payments to him by them shall be binding upon the purchaser to the same extent and under the same conditions as laid down in section 45.

## **60. Sale to be free of all encumbrances.**

- All immovable property brought to sale on account of arrears of public revenue due on land shall be sold free of all encumbrances, and if any balance shall remain after liquidating the arrears with interest thereon and cost of process, it shall be paid over to the defaulter.

## **61. Recovery of arrears due to defaulter on day of sale.**

- Arrears of rent, which on the day of the sale may be due to the defaulter from his tenants, shall, in the event of the sale, be recoverable by him after the sale by any process which might have been used by him for that purpose before the said sale.

## **62. Sale of land for arrears.**

- The Collector or the authorised officer may sell the whole or any portion of the land of a defaulter in discharge of the arrears of public revenue due on such land, provided always that so far as may be practicable no larger section of the land shall be sold than may be sufficient to discharge the arrears with interest thereon and cost of process.

## **63. Sale may be postponed on tender of security.**

- When a defaulter tenders security, at any time before the commencement of sale, it shall be lawful for the Collector or the authorised officer to accept it and postpone the sale of the defaulter's property upon such conditions and until such time as he may appoint; and, in the event of default being made in the performance of such conditions, the Collector or the authorised officer, as the case may be, may sell the property and proceed against the defaulter or against his security or both.



## **64. Apportionment of assessment when part only of a single property is sold.**

- Where only a part of a property bearing a single survey or sub-division number in the accounts subject to the payment of assessment, is sold, the assessment upon such part shall be apportioned in the manner laid down in the rules or orders in force from time to time

## **65. Arrest in case of willful and fraudulent non-payment of arrears.**

(1) When arrears of public revenue due on land, with interest thereon and cost of process, are not paid after the service of the written demand under section 34 and the District Collector is satisfied that the defaulter or his surety is willfully withholding payment of the arrears, or has dishonestly transferred any part of his property, or has been guilty of fraudulent conduct in order to evade payment, or that the defaulter has the means to pay the arrears or some substantial part thereof and refuses or neglects to pay the same, or the proceeds of the sale of the property of the defaulter and his surety are not sufficient to liquidate the arrears with interest thereon and cost of process, he may issue a warrant for the arrest of the defaulter. No such warrant shall be issued before serving a notice upon the defaulter calling upon him to appear before the District Collector at the time and place specified in the notice and to show cause why he should not be committed to the civil prison. The District Collector shall, on the appearance of the defaulter, hear him and consider such other evidence as may be produced by him. Upon the conclusion of the enquiry, the District Collector may, if he is convinced that such course is necessary, make an order for the detention of the defaulter in the civil prison and shall, in that event, cause him to be arrested: Provided that, in order to give the defaulter an opportunity to clear the arrears, the District Collector may, before making the order of detention, grant him time not exceeding thirty days on his furnishing security to the satisfaction of the District Collector for his appearance at the expiration of the specified period. If the arrears are not paid by that date, the District Collector shall pass orders for the arrest and detention of the defaulter in the civil prison of his district or, if there is no suitable accommodation in that civil prison, in the civil prison of any neighbouring district. (2) Every person detained in the civil prison under sub-section (1) may be so detained -• when the amount of arrears due from the defaulter does not exceed five hundred rupees, for a period not exceeding three months;• in all other cases, for a period not exceeding two years. Such imprisonment shall not extinguish the liability to pay the amount due to the Government by the defaulter or his surety. (3) The defaulter shall be released from detention -• on the amount mentioned in the warrant for his detention being paid to the officer in charge of the civil prison or to the District Collector or any other officer specially authorised by the District Collector in this behalf;• on the ground of the defaulter's serious illness or on the ground of his suffering from any infectious or contagious disease or for any other reason recorded by the District Collector in writing. A defaulter released under clause (ii) may be re-arrested but the period of his detention in the civil prison shall not in the aggregate exceed the period allowed by sub-section (2). (4) The District Collector shall not order the arrest and detention in the civil prison of -• a woman ; or• any person who, in his opinion, is a minor or of unsound mind. (5) (i) When a defaulter is arrested or detained in the civil prison, the sum payable for the subsistence of the defaulter from the time of arrest until he is released shall in the first instance be borne by the Government. (ii) Such sum shall be calculated on the scale fixed by the Government for the subsistence of a judgment-debtor arrested in execution of a decree of a civil court. (iii) Sums payable

under this sub-section shall be deemed to be cost of proceedings :Provided that the defaulter shall not be detained in the civil prison or arrested on account of any sum so payable.

## **66. Procedure in case of arrest.**

- The District Collector shall issue under his seal and signature the warrant for the arrest of the defaulter , which shall specify his name, the amount of public revenue due on land, interest thereon and cost of process and the date on which the public revenue became payable. The officer charged with the execution of the warrant shall thereupon arrest the defaulter, and convey him to the civil prison and deliver the warrant to the Jailor, which shall be sufficient authority to him to receive the prisoner. A copy of such warrant shall be retained by the Jailor who shall forthwith despatch the original to the officer in charge of the prison.

## **Chapter IV Miscellaneous**

### **67. Mode of enforcing payment by sureties.**

- All the remedies prescribed by this Act in respect of defaulters of public revenue due on land except the power of arrest and detention in prison may be employed against their sureties, and the Collector or the authorised officer may enforce the same simultaneously with, or either previously or subsequently to, their enforcement against the principal, so nevertheless that not more than the total sum in arrears and interest and cost of process shall be realized from both.

### **68. Application of the Act for the recovery of certain other due to Government.**

(1)All sums due to the Government on account of quit rent or revenue other than public revenue due on land ;all moneys due from any person to the Government which under a written agreement executed by such person are recoverable as arrears of public revenue due on land or land revenue, and all specific pecuniary penalties to which such person renders himself liable under such agreement or contract ;all sums declared by any other law for the time being in force to be recoverable as arrear of public revenue due on land or land revenue; and all fees and other dues payable by any person to the Government,may be recovered under the provisions of this Act.(2)Any person who has received from the Government a free grant of money for any agricultural or other purpose, on default to refund the same consequent on his failure to observe any of the conditions of the grant, shall be liable to be proceeded against under the provisions of this Act for the recovery of the amount granted to him together with interest thereon and cost of process.(3)Arrears of rent due to the Government, recoverable , as a result of any agreement, through a civil court, shall, notwithstanding anything contained in such agreement, be recoverable as an arrear of public revenue due on land under the provisions of this Act.(4)For the removal of doubts, it is hereby declared that the provisions of sections 44 and 50 shall apply in the case of recovery of any sum

under the provisions of this section.(5)Without prejudice to the provisions of sub-section (4), where any person has, by a written agreement, agreed that specific immovable property belonging to such person shall be security for the payment by him of any tax or other amount due by him to the Government, any engagement entered into by such person with any one in respect of such property, during the period when the agreement is in force, shall not be binding on the Government.-

## **69. Procedure for recovery of public revenue due on land when defaulter or surety resides outside the district and for the recovery of dues other than public revenue due on land.**

(1)When public revenue due on land is in arrear and the defaulter or his surety resides or holds property outside the district wherein default has been made, the Collector of the district in which the arrear arose shall sign a certificate in the prescribed form specifying therein the amount of the demand, the name of the defaulter and such other particulars as may be necessary for the identification of the defaulter or his surety or both and forward the certificate to the Collector of the district in which the defaulter or his surety resides or holds property.(2)When any amount, other than public revenue due on land, which is recoverable under this Act, is due, the officer charged with its realization may send to the Collector of the district in which [the defaulter or his surety resides or holds property] [Substituted by Kerala act 31 of 2007.] a written requisition in the prescribed form, duly verified, and certified by him.(3)On receipt of the requisition under sub-section (2), the District Collector, if he is satisfied that the demand is recoverable under this Act, may sign a certificate to that effect in the prescribed form specifying therein the amount of the demand, the account on which it is due, the name of the defaulter, and such other particulars as may be necessary for his identification, and shall cause the certificate to be filed in his office.(4)If the defaulter resides or owns property in any other district, the District Collector shall forward a copy of the certificate referred to in sub-section (3) to the Collector of such other district.(5)[when a certificate under sub-section (1) or a requisition under sub-section (2), as the case may be, is received] [Substituted by Kerala act 31 of 2007.], the Collector of the district shall proceed 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 district. Every certificate filed under sub-section (3) or received under sub-section (1) [\* \* \*] [Omitted by Kerala act 31 of 2007.] shall be conclusive proof as to the amount due and the party in arrear in all proceedings taken by the Collector acting under such certificate or by any person acting under his authority and no proof of the seal or signature or official character of the District Collector issuing the certificate shall be required, unless the officer dealing with such certificate has reason to doubt its genuineness, provided always that nothing herein contained shall affect the right of any party to sue in his own district the District Collector who issued the certificate.(6)The certificate issued under sub-section (1) and the requisition issued under subsection (2) may be modified from time to time by the issuing officer and the certificate or requisition so modified shall be the authority of the Collector or the authorised officer to modify the demand.

## **70. Payment under protest.**

(1)When proceedings are taken under this Act against any person for the recovery of any sum of

money due from him, such person may, at any time before the commencement of the sale of any property attached in such proceedings, pay the amount claimed and at the same time deliver a protest signed by himself or by his authorised agent to the officer issuing the demand or conducting the sale, as the case may be, who shall thereupon drop further proceedings for the recovery of the money.(2)When the mount is paid under protest sub-section (1), such amount together with the protest, if received by an officer other than the one who has issued the demand, shall be forwarded to the officer who has issued the demand. The officer issuing the demand shall, if proceedings have been initiated at the instance of any other officer, forward the amount and the protest to the officer at whose instance the proceedings have been initiated. The officer issuing the demand or the officer at whose instance the proceedings have been initiated, as the case may be, shall enquire into the protest and pass appropriate orders. If the protest is accepted, the officer disposing of the protest shall immediately order the refund of the whole or part of the money paid under protest and initiate fresh proceedings for the realization of the amount, if any, due.(3)Subject to the provisions contained in sub-section (4), the person making a payment under protest shall have the right to institute a suit for the refund of the whole or part of the sum paid by him under sub-section (2).(4)No suit under sub-section (3) shall be instituted if the law under which the amount paid under protest is due provides a remedy, whether by way of appeal, revision or other proceedings, to the person who paid such amount, before exhausting such remedy.

## **71. Power of Government to declare the Act applicable to any institution.**

- The Government may, by notification in the Gazette, declare, if they are satisfied that it is necessary to do so in public interest, that the provisions of this Act shall be applicable to the recovery of amounts due from any person or class of persons to any specified institution or any class or classes of institutions, and thereupon all the provisions of the Act shall be applicable to such recovery.[Provided that such specified institution or class or classes of institutions or autonomous bodies, as the case may be, shall be liable to pay collection charges for the recovery of the amounts, at such rate and in such manner, as may be prescribed by the Government.] [Added by Kerala act 31 of 2007.]

## **72. General bar to jurisdiction of civil courts [\*\*\*] [Ommited by Kerala act 31 of 2007.].**

- [(1)] [Renumbered as sub-section (1) by Kerala act 31 of 2007.] Except as other wise expressly provided in this Act, every question arising between the Collector or the authorised officer and the defaulter or his representative or any other person claiming any right through the defaulter, relating to the execution, discharge or satisfaction of a written demand issued under this Act or relating to the confirmation or setting aside by an order under this Act of a sale held in execution of such demand, shall be determined not by suit, but by order of-(i)[ ] [Renumbered by Kerala act 31 of 2007.] [Commissioner of Landn Revenue] [Substituted by Kerala act 31 of 2007.], where the Collector is a party to the question ;(ii)[ ] [Renumbered by Kerala act 31 of 2007.] the Collector, in other cases :[\*\*\*] [Ommited by Kerala act 31 of 2007.](2)[ No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the Government, or the

Commissioner of Land Revenue or the Collector or any officer or authority under this Act.] [Inserted by Kerala act 31 of 2007.]

### **73. Delegation of powers of the Collector.**

- The Collector may authorise any officer to exercise any of the powers or perform any of the functions conferred or imposed on him by this Act.

### **74. Service of notice.**

- Where any (notice, demand or order) has to be served under this Act, such service shall be made-(a)by delivery of a copy of such (notice, demand or order) to the person concerned, or where such delivery is not possible, to an adult male member of his family, or, where this is not also possible, by affixture of a copy of the 5. (notice, demand or order) on the outer door of his usual place of residence ; or(b)by registered post.

### **75. Mode of publication of notices, etc.**

(1)Where any notice, order or list is required to be published under this Act, the publication shall, unless it is expressly provided otherwise, be made as follows:-(i)by affixture of a copy of the notice, order or list-• where it relates to immovable property, on a conspicuous part of the property ; or• where it relates to movable property, on a conspicuous part of the premises from where the property was attached ; and(ii)by affixture of a copy of the notice, order or list on the office of the village in which, and on the office of the local authority within whose jurisdiction, the attachment or sale takes place.(2)The Collector or the authorised officer may, in his discretion, publish any notice, order or list in the gazette or in one or two newspapers having circulation in the area in which the attachment or sale takes place or in both.

### **76. Process servers to be paid batta.**

- Persons employed in serving notice or other process under this Act shall be entitled to batta at such rates as may, from time to time, be fixed by the Government or such authorities as the Government may authorize in that behalf, and published in the Gazette.

### **77. Interest and charges recoverable as arrears.**

- The batta mentioned in section 76, as well as interest and cost of process incurred under the authority of this Act, shall be recoverable from the defaulter and his surety in the same manner as arrears of public revenue due on land.

## **78. Liability for expenses of countermanded sale.**

- Where the property is ordered to be put up for sale and the sale countermanded, the defaulter shall, nevertheless, be responsible for the expenses incurred in consequence of the attachment in the same manner as if the sale had taken place, unless the Collector or the authorised officer decides otherwise, and, in the event of such defaulter omitting to discharge the amount, it shall be recoverable by the process under which the original demand would have been recoverable.

## **79. Cognizance of questions relating to rate of public revenue.**

- No civil court shall take into consideration or decide any question as to the rate of public revenue due on land payable to the Government, or as to the amount of assessment fixed or to be hereafter fixed on the portions of a divided field.

## **80. Attachment of salaries and debts of defaulters.**

- The salaries or allowances and debts due to a defaulter may be attached and realized for the recovery from him of any arrear of public revenue due on land, in the manner and to the extent provided for attachment and realization of debt and salaries in the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

## **81. Saving of right to sue.**

- [(1) Subject to the provisions contained in section 72, any person aggrieved by any decision or order passed or proceedings taken under this Act for arrears due or alleged to be due from him, may file a suit against the Government in a civil court of competent jurisdiction: Provided that, the person aggrieved has availed himself of the remedies, for redressing his grievances provided in this Act.] [Substituted by Kerala act 31 of 2007.](2) Civil courts shall not take cognizance of any suit instituted as provided for in this Act, unless such suit has been instituted within ninety days from the time at which the cause of action arose : Provided that the whole time occupied by the Board of Revenue in revising the orders passed or proceedings taken by the Collector or the authorised officer or by the Government in revising the orders passed or proceedings taken by the [Commissioner of Land Revenue] [Substituted by Kerala act 31 of 2007.] shall be excluded in computing the said period of ninety days.

## **82. Suits or prosecutions by persons aggrieved by proceedings.**

- Except as specifically provided for in this Act, no suit or prosecution shall lie against any officer for anything in good faith done or intended to be done by him under the provisions of this Act or the rules or orders made thereunder.

### **83. Power of revision of [Commissioner of Land Revenue] [Substituted by Kerala act 31 of 2007.] and Government.**

(1)The Board of Revenue may, either of its own motion or on an application by any person interested, call for any proceeding which has been taken by the Collector or the authorised officer under this Act and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders as it thinks fit:Provided that no order shall be passed under this sub-section without previous notice to the party who may be affected by such order.(2)The Government may, either suo motu or on an application by any person interest, call for the record of any proceeding taken by the [Commissioner of Land Revenue] [Substituted by Kerala act 31 of 2007.] under sub-section (1) and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders as they think fit :Provided that no order shall be passed under this sub-section without previous notice to the party who may be affected by such order.(3)An application for revision under sub-section (1) or sub-section (2) shall be made within ninety days from the date on which the order in question was communicated to the applicant :Provided that the [Commissioner of Land Revenue] [Substituted by Kerala act 31 of 2007.] or the Government, as the case may be, may, if it or they is or are satisfied that the applicant prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

### **84. Who shall not bid at revenue sales.**

- Subject to the provisions of section 50, no officer having in his official capacity any duty to perform in connection with any sale under this Act shall, either directly, or indirectly, bid for, acquire or attempt to acquire any interest in any property sold at such sale.

### **85. Penalty for fraudulent conveyance of property to prevent attachment or for forcibly taking away property attached.**

- Any person who is found guilty of fraudulent conveyance of property to prevent the attachment for arrears of public revenue due on land or of forcibly or clandestinely taking away property attached, shall, on conviction before a Magistrate, be punishable with imprisonment for a period which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

### **86. Power to make Rules.**

(1)The Government may make rules to carry out all or any of the purposes of this Act.(2)Every rule made under this Act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that, any such modification or annulment shall be without

prejudice to the validity of anything previously done under that rule.

## **87. Repeal.**

- The Madras Rent and Revenue Sales Act, 1839 (Central Act 7 of 1839) and the Madras Revenue recovery Act, 1864 (Madras Act II of 1864), as in force the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) and the Travancore-Cochin Revenue Recovery Act, 1951 (Travancore-Cochin Act VII of 1952), are hereby repealed.