Standings Orders of the Financial Commissioner Himachal Pradesh

HIMACHAL PRADESH

India

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Rule

STANDINGS-ORDERS-OF-THE-FINANCIAL-COMMISSIONER-HIMACH

- Published on 1 January 1800
- Commenced on 1 January 1800
- [This is the version of this document from 1 January 1800.]
- [Note: The original publication document is not available and this content could not be verified.]

Standings Orders of the Financial Commissioner Himachal PradeshStanding Order No. 8Coercive Processes

1. Collection of Land Revenue.

- The collection of land revenue is regulated by the Himachal Pradesh Land Revenue Act, 1953 and the rules framed under the Punjab Land Revenue Act as applicable to this state. The procedure to be followed when the defaulter lives in a District other than that in which the arrears have accrued is laid down in the Revenue Recovery Act of 1890. The following instructions and the provisions of chapter XV of the Land Administration manual should be observed in this behalf.

2. No fees on applications for processes by village officers.

- No fees is to be charged on applications under Section 102 of the H.P. Land Revenue Act, made by village Officers in accordance with the provisions of rule 64 of the rules aforesaid.

3. Recovery of dues of various departments of Government

- In addition to the recovery of land revenue as arrears of land revenue under the H.P. Land Revenue Act, fees, fines and certain dues of other departments are also recovered as arrears of land revenue. Necessary provisions for the purpose is often made in the relevant enactments. Before the dues of other departments are recovered by the Collector, the departments Concerned are required

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to take steps for the recovery of these dues at their own level. Sometimes a provisions is made in the relevant enactment for recovery of these dues through arbitration. The Col lector should, therefore, before issuing the coercive processes for the recovery of these dues, should ensure that the departments concerned have taken due care to adopt all steps including arbitration before sending the cases to him for recovery of these dues as arrears of land revenue. The procedure laid down in Standing Order No. 10 (previously Standing Order No. 31.) for such cases should be borne in mind. Section-IWrits of Demand and Execution of Processes

4. Issue of writs of demand under Section 15 of the H.P. Land Revenue Act.

- A writ of demand issued U/S 75 of the H.P l	Land Revenue Act must be in the	e following form and
should not be issued if the defaulter is known t		-
district.Form of Writ Demand U/s 75 of The H		
No		of demand U/S 75 of
the H.P. Land Revenue Act.To	R/O	
VillageTehsil		
it is shown by the accompanying certificate**A	a clear account certified by the W	asil Baqi Nawis
should be endorsed on the writ.Particulars to b	oe filled in by the Wasil Baqi Nav	vis or other officer.
1. Name of peon.		
2. Date of issue of writ.		
3. Date fixed for its return.		
(The above particulars to be entered before ser	rvice of the writ).	
4. Date on which the writ was return	ed.	
5. Revenue paidRsRs		
6. TalbanaRs		
7. Revenue dueRsRs		
8. TalbanaRsRs		
that an arrear of Rsis due from you or revenueandyo		to the tehsil the said
•		
sum together with the sum due as talbana fee,	amounting to a total sum of Rs	on or
before theDated		

Dated: Revenue Officer

5. Period within which to be returned.

- The person receiving the writ is held responsible for its return within six days from the date of issue. He may be entrusted with any number of writs which he can serve within the said period.

6. Rate of Talband.

- A separate writ, warrant or other coercive process, shall issue for each defaulter except in the case
of those who are jointly responsible for the payment of the arrears, when a joint process shall issue.
For the service of every writ, warrant of other process for the collection or revenue under Chapters
VI and VII of the Himachal Pradesh Land Revenue Act 1953, a charge shall be made at the following
rates:-(1)For writ of demand
attachmentRs. 2/-(3)For warrant of arrest or other
process
of sums recoverable as arrears of land revenue(i.e. income tax) as well as to processes issued for the
recovery of land revenue proper. The word "other processes" includes warrant of sale and other
processes issued under Section 77 of the H.P. Land Revenue Act, for the transfer of a holding.

7. Recovery of arrears.

- The procedure for the recovery of arrears on the application of a village headman (under Section 102 of the H.P. Land Revenue Act) is laid down in Rules 64-66 of the Punjab Land Revenue Rules.

8. Talbana fee when process is issued on application of village headman.

- Where a process is issued on the application of village headman, payment in advance of the fee for service should not be required; the charge should be recovered in the way laid down in Section 103 (a) of the H.P. Land Revenue Act and the person primarily responsible for the service fee will be the defaulter on whom the process has been served. If, however, he proves to the satisfaction of the Tehsildar that the headman wrongly applied for the issue of the process, the latter will be held responsible for the service fee.

9. Punctual payments Instructions to tehsildars.

- It is the duty of tehsildars to see that all instalments are paid punctually. If by the settlement arrangements, the revenue of a harvest is due in two instalments, and the first instalment is not paid punctually, a writ should issue at once unless the tehsildar has good reasons for delaying it. The common practice of allowing three days grace before the issue of such writs is reasonable and may be continued. Similarly, if the khataunis show that a village, which is entitled to pay the harvest demand in two instalments commonly pays the whole demand in one sum, the delay in issuing writs may be extended approximately to 15 days, but greater delay than this should not be permitted except under the Collector's authority.

10. Processes for collection of land revenue.

- Writs, warrants and other processes for the collection of revenue under chapters VI and VII of the Himachal Pradesh Land Revenue Act, shall ordinarily be served through the tehsil process serving agency and the fees recovered will be credited to Government. The Collector may, if necessary, employ additional peons on service of processes or on ordinary district work after obtaining sanction from the Government.

11. Defaulters and Lambardars must pay in person.

- Arrears of revenue may not be realized from defaulters and brought to the tehsil by the peons. Such a practice is liable to be abused. Defaulters and Lambardars should be ordered to pay sums due from them into the treasury either in person or through an agent or by postal money order.

12. Register for issue of writs and warrants.

- The Sadar Wasil Baqi Nawis should be charged with the superintendence of the issue of writs and warrants. He will supply to the tehsildar and officers of the other departments authorised to issue writs and warrants, the writs and warrants required. He will bring to the notice of the Collector any delay in the transmission of the statement required from tehsildars as prescribed in paragraph 13 infra. Before issuing the writ and warrants to the tehsildars or re-issuing forms returned, he will check the serial numbers, if any, to see that the series is unbroken, and otherwise number the forms. He will enter each issue in a Register in the following form:-

1.		
Year	 	
2. Date of order of		
issue	 	
3.		
Tehsil	 	
4. Number and kind of		
process	 	
5. Serial Nos. i.e.		
fromto		

6. Date of

despatch.....despatch.....

He will send with each despatch an extract of the entry made. The tehsildar will sign this extract and return it to the Sadar Wasil Baqi Nawis.

13. Maintenance of Stock Register.

- A Stock Register of coercive processes will be maintained at sadar/tehsil office by the Sadar Wasil-Baqi-Nawis/Tehsil Wasil Baqi Nawis in the following form:-

District	•					Year		
Month	Kind of process	Previous balance	Receipts during the month	Total of cols, 3 & 4	Disbursed during the month	Balance in hand	Signature of D.R.A. (SWBN) W.B.N.	Signature of Officer I/C D.R.A (SWBN)Branch/Tehsildar
1 14	2	3	4	5	6	7	8	9

14.

(i) The Tehsildar will maintain a register in the following form with separate pages for (i) writs, (ii) warrants of attachment (iii) warrants of arrest (iv) Warrants of sale of movable property:-

1	2	3	4	5	6	7	8A	8B	9	10	11
No. of writ or warrant.	Date of issue.		of		Name of defaulter.	Kist for which due and month.	Amount of Arrears	Talbana due.	with	fixed for	, whic

For Recovered which with process dates.

issued.

(ii)At the end of each month, the totals of column-9 will be entered in the running register and the tehsildar will forward to the Collector with the hal tauzi a combined statement in the following form:-

Details	Number issued with serial numbers of forms used in the case of 1 (writs) and 2. (warrants of attachment)	Talbana charged.
1	2	3

1. Writs.2. Warrants of attachment.3.

Warrants of arrest.4. Warrants of

sale.5. Total.

(iii)On the basis of information at Sr. No. 5 of this statement, the Sadar Wasil Baqi Nawis will enter in his running register, the total demand for the month on account of talbana.(iv)In the first week of October each year, the tehsil Wasil Baqi Nawis will return unused forms of writs and warrants to the Sadar Wasil Waqi Nawis for check and re-issue.

15. Receipts how budgetted.

- Receipts are budgetted in the ordinary land revenue budget. Allotments will be communicated by the Financial Commissioner to the Commissioner concerned who will further distribute the allotments to the districts in his division.

16. Talbana how credited.

- All talbana receipts will be credited direct to Government, without any deduction under head "029-Land Revenue (e) Other Receipts-(vi) Revenue Talbana". This procedure applies even if the recoveries are made on account of income tax or other demands recoverable as land revenue. Section-BArrest and detention (See paragraph 522 of the Punjab Land Administration Manual)

The form of warrant of arrest is given below:-Form of warrant of arrest U/S 75(A) of the Himachal

17.

Pradesh Land Re	venue Act, 1953.ToPeon ([or other officer)Whereas_	resident of
village	Tehsil	District	_is a defaulter on account of an
arrear of revenue	that has accrued as show	n in the margin, this is to	command you to arrest the said
defaulter and brit	ng him before me with all	convenient speed.(i)Land	d Revenue Rs(2)
Rates and cesses	Rs(3) Other	items realisable as land re	evenue
Rs	Total Rs	Provided tl	nat if the said defaulter shall
without unnecess	sary delay produce the sur	m of Rstogether	r with Rsfor the cost of
executing this pro	ocess and shall proceed p	ersonally to bring the said	sum with you to the tehsil or
send it with you b	y his agent or servant, th	e arrest shall be suspende	ed. You are further commanded
to return this war	rant on or before the	day of	19with an endorsement
			he reason why it has not been
executed.Dated tl	hisday of	19	
Seal. Signature o	f Revenue Officer.		
18. Committa	l of defaulter to jail.		
- The following fo	orms should be used for co	ommitting a revenue defa	ulter to jail and for his release
therefrom:-Warra	ants of Committal of Defa	ulter To Jail Under Sectio	on 75a (3) of The Himachal
Pradesh Land Re	venue ActIn the Court of	the Collector	.District Case
No	of 19	ToThe Officer In	charge of the jail
at	whereas	.son ofresid	ent of villageTehsil

Standings Orders of the Financial Commissioner Himachal Pradeshis a defaulter on account of an arrear of land revenue you are hereby commanded to take the said......in custody and keep him confined in the civil jail for a period of......days or until the said arrear of land revenue is paid. A sum of Rs.....on account of diet allowance at the rate of per diet is sent with this warrant.Issued under my signature and seal this......day of 19......day Seal. Signature of Revenue Officer. Order For The Release of A Defaulter Under Section 75-A(3) C (3) of H.P. Land Revenue Act, 1953In the Court of the Collector......District.ToThe Officer Incharge of the jail at......son of.....resident of......who under order dated 19.....was required to be confined in the civil prison for a period of......days on account of non-payment of arrears of land revenue to be paid by him, has now paid the said amount or has urged for more time by furnishing security. Therefore, under orders passed this day, you are hereby directed to set free the said.....now in your custody on receipt of this order. Issued under my signature and seal this.....day of.....19...... Seal. Signature of Revenue Officer. 19. Maintenance of defaulter arrested and retained. - (i) Any cost incurred for the maintenance of a defaulter who is arrested and detained under Section 75(A) of the H.P. Land Revenue, Act, 1953 should be defrayed from the revenue contingent grant of the district. The amount may be recovered as an arrear of land revenue, and on recovery, should be credited to Government, as a cash recovery.(ii)The Collector may of his own authority adjust in his accounts advances of diet allowances of revenue defaulters while under detention, which may be found to be irrecoverable.(iii)Soldiers of Indian Army not to be arrested. - The Government of India

20.

has directed that no process of arrest and detention shall issue under Section 74(b) of the H.P. Land Revenue Act, 1953, against officers or soldiers of the Indian Army.Section-CDistress And Sale(See

Paragraph 523 of the Punjab Land Administration Manual)

portion of the produce of the land of the defaulte			-		sale by	
order of the Collector. You are further command						
theday of19	_with an end	dorsement	certifying th	e date and	Ĺ	
manner in which it has been executed or why it l	has not been	executed.				
Dated: Collector or Assistant Collector I Grade.						
Warrant For Sale of Moveable Property Under S	ection-76 of	The H.P. L	and Revenu	e Act,		
1953ToThe Nazir (or other officer)This is to com	ımand you to	sell and a	action, after			
givingdays previous notice by	affixing the	same in th	is office and	after mak	ing	
due proclamation, the moveable property and un	ncut and ung	gathered cro	ops distraine	ed under a		
warrant from this office dated the	day of	19	or so much	or the said	l	
property as shall realise the sum of Rs						
still due from the defaulter by						
this warrant on or before theday						
manner in which it has been executed or the rea						
Dated: Collector or Assistant Collector I Grade.						
Section-DTransfer of Holding(See Paragraphs 5	24-525 of the	e Puniab La	and Adminis	tration Ma	anual)	
2	- 1 0-0				,	
21.						
The form of warrant is prescribed below:-ToKan	umga (ar ath	er officer)\	Whereas an :	arrear has		
accrued on holding Noin	_	ici officci)	viicicus uii (irrear mas		
called,Tehsil,this		tice that the	e said holdin	σ is hereb	V	
transferred from the previo				.g is neres.	,	
toa landowner in the estate			_	not heing	а	
defaulter in respect of his own holding, on condi		_		_		
to writ Rsbefore being put in po				is the arre	ar ado,	
como como por mero po						
You are hereby directed as payments has been	madeon navi	ment hv tl	ne said	of tl	he said	
sum of Rs.		inche, by th		01 ti	ic said	
to put the said		on of the co	id holding	and vou ar	20	
hereby authorised to remove any person bound						
This transfer shall have effect till	•		y refuse to v	acate the s	same.	
Dated: Collector.						
22. Report of transfer.						
	_					
- The reports of transfers under section 77 of the			-		· ·	
form and shall be forwarded through the Comm		ne division.	Statement o	f transfer (of	
rights of defaulters U/S 77 of the H.P. Land Reve	enue Act.					
1 2 3 4 5	6	7	8	9	10	
District. Tehsil. Village Revenue of Name of	Name of	Amount	Name of	Terms of	Date of	
kharif/Rabi. village	defaulters.	of arrears	the solvent	transfer.	payment of	. 1

headman.

due from co-sharers arrears by each to the defaulter. whomtransferred transferees. (if numerous described

in general terms)

Section-EAttachment of Estate or Holding

23. Account to be kept by the Collector or agent managing land attached U/S 78 or 83 of H.P. Land Revenue Act.

- Where an estate or holding or any other immovable property attached under Section 78 or Section 83 of the H.P. Land Revenue Act is put under management of the Collector or of an agent, the Collector or agent, as the case may be, shall keep an account of all rents and profits accruing on account of the property and of expenditure for the cost of its attachment and direct management and for defraying the arrear, and any instalments, of land revenue and cesses becoming due during such management and when the management comes to an end, a full account will be furnished to the person whose property has been attached.

24.

The following form of warrant is prescribed:-Warrant for attachment of an estate or holding U/S 78 of the H.P. Land Revenue Act.ToKanungo (or other Officer)

		in respect of the estate calledholding no in estate rdered to attach the said and to give notice to the
owner thereof by taking hi	s signature on the ba	ck of this warrant, that the said estateholding is
hereby taken under my m	anagementthe mana	gement of whom I appoint agent for that purpose.
This attachment shall have	e effect for	year from the commencement of the
ensuing agricultural year, ı	unless the arrear be s	ooner discharged.
Dated: Collector.		
Section-FAnnulment of As	sessment(Paragraphs	s 529-536 of the Punjab Land Administration
Manual)		•

25. Application for leave to manage direct.

- A report in the form prescribed below should be submitted by the Collector when applying, under Section 79 of the H.P. Land Revenue Act, for permission to manage the land of the defaulter, himself or through an agent. This report is not required when land is taken under direct management owing to the neglect or refusal to engage, of the persons to whom the settlement was offered (see Section 59 of the H.P. Land Revenue Act), or on account of arrears due in respect of the land where no

proclamation of the annulment of the assessment has been published (see Section 78). Form of application Revenue Act, of an estate for annulment of assessment and management under Section 79 of the H.P. Land or holding in the district.

1	2	3	4	5	6	7	8	9	10
Tehsil	Village	Area of land with description (in hectares).	Revenue demand of kharif/ Rabi.		Term for which it is proposed to hold underdirect management.	Statement of current instalment of revenue demanddue and aggregate of arrears on account of which assessment isannulled	Date of proclamation and annulment of assessment	Date of order for holding under direct management	Dat to t Cor

In all estates or portions of estates held under direct management, a jamabandi should be prepared for each harvest, as soon as possible after sowing time, showing the area under crops, the names of cultivating occupants with the rent paid by each and a tirij should afterwards be drawn out at the time of collections. A monthly account of collections will be submitted at the close of the month, in which the first instalment falls due, and of each following month until time collections for the harvest are complete. No such account will be prepared for the last month of the year, an annual statement of demands, collections and balances being submitted instead. All estates or portions of estates held under direct management, whatever may be the case of their being so held, will also appear in the annual statement of holdings under direct management, submitted by Collectors through the Commissioner to the Financial Commissioner. Jamabandi asamiwar of lands held under direct management in Tobsil.

Digt:

Output

Digt

managen	ent in Te	hsil		Distt	•		for the	year 19_	•
1	2	3	4	5	6	7	8	9	10
No.	Name of estates	Name of holder	Area of holding	Description of crops				Total demand	Remarks (Here State the allowances payable topersons dispossessed of beneficial interest.

Rate of payment Amount

Note:-If it is necessary to make collections in kind or by appraisment, the jamabandi cannot be submitted until the actual demand is determined and this form and the following forms must be modified to adapt them to the mode in which collections are made. Monthly assamiwar Collections report of lands held under direct management in village ______ Tehsil _____ District for

the montl	h of		19_		Reve	enue assessn	nent for t	the yea	rDen	nand				
1	2	3	4	5	6	7	8		9	10		11		12
No. holding	holder	or holder		Cesses and e village expense	es	Balance due on al account o past instalmer	instal		Tota	l Colle	ections	Bala	nce	Cred to exist dema
•				er direct n	_	ement in he year		10						
1 2				5			8			0	· 11	1	12	13 1
No. Nar	ne of Note h	lame f older	Season 'Kharif'	Season 'Rabi'	Total of year	Collections	Balance	Rema	arks					
Area	e of nand A	mount		Village expenses	Total	Area	Rate of demand	Amo	unt (Cesses	Village expen		Γotal	L
Annual S	tatemer	it of de	mand, co	ollections a	and bal	lance of land						in		
village		Tehsil_		Di	istrict_		for	the						
year	2	_19	3	4		5	6	7						
No. of holding	Name holde		Area o		nue ie year	Collections	Balance	Rema allowa person benefi	ance t	o posses	ssed of			
Land Revenue	Cesse villag expe	•	Total											

26. Application for authority to farm.

- When the assessment of any land has been annulled and the collector desires to let it in farm under section 79 (3) of the H.P. Land Revenue Act, the personal should be made in the following form:-Statement of farming lease proposed for sanction under Section 79 (3) of the Land Revenue Act in the District.

1	2	3		4		5	6	7	8	
Tehsil	Village	e Area of lan	nd with	der	venue nand of arif/ Rabi	Name of defaulter	Name of farmer	Name of surety	Terms of proposed farmer	
9		10	11		12	13	14	15		16
Statem of Curi		Date of order for	Date from		Date of payment	Date of report to	Circumsta which led			Order of the Financial
	nent		which			commissioner				Commissioner

demand assessment farm will by assessment

due take farmer.

andaggregate effect

of arrears on account of which the assessment inannulled.

27. Security to be demanded from farmer U/S (79) of the H.P. Land Revenue Act.

- The farmer is required to give good security, amounting to not less than two thirds of the annual demand for the punctual payment of the annual sum at which the estate is farmed and for the fulfilment of the other conditions of the farm.

28. Right of survivorship when farm is held by several persons.

- If there be joint farmers and any of them die, the farm must be continued to the survivors, unless it be otherwise provided in the engagement.

29. Persons disqualified from being farmer or surety.

- No female, minor or public servant, can be accepted as farmer or as surety for a farmer of an estate or holding let in farm under Section 79 of the H.P. Land Revenue Act.

30. Terms of Farmers engagement.

- The engagement of the farmer contains the following conditions:-(i)that nothing inconsistent with good husbandary shall be done by the farmer, his agent or any person holding under him and that he shall be liable to damages for any deterioration or injury to the estate arising from a breach of this condition.(ii)that the Collector shall be at liberty to revise the security from time to time and to call for fresh security should be consider that the security originally given has become insufficient.(iii)that the farm shall not be transferable and that on the death of the farmer, or the last survivor of the farmer/farmers, if more than one, it shall be voidable by the Collector from the commencement of the following agricultural year, and, if it be declared void, any sub-leases which may have been granted by the farmer, shall also be voidable. Should the Collector elect to continue it to the heirs of the deceased farmer, or to one or more of them, fresh security shall be called for.(iv)that when an arrear has become due,- the Collector may, in addition to any other of the processes authorised for the recovery of land revenue, cancel the farm.(v)that no person not named in the engagement shall be entitled to claim any interest in the farm.(vi)that the farm may be relinguished by the farmer with the previous consent of the Financial Commissioner and not otherwise.

31. Course to be followed when farm comes to an end before expiration of its term.

- When a farm shall have been declared void on the death of farmer, or in default of sufficient security or for arrears, or shall have been relinquished by the farmer, a fresh farm may be granted for remaining period of the original term or, with the previous consent of the Financial Commissioner, the estate may be resettled with the proprietors, on their satisfying any arrear which may remain due from them. Section-GSales of Land or other Immovable Property (See paragraphs 537-538 Punjab Land Administration Manual)

32. Application for sale.

- Proposals to sell land or other immovable property under Section 81 or 83 of H.P. Land Revenue Act, should be made in the following form:-Statement of land or houses proposed to be sold for arrears.

1	2	3	4	5	6	7	8	9	10
	t Tehsil	Village		property	*Amount				Particulars of
District					of land	Revenue		Particular	persons havi
			Name of		that will	demand,		of steps	right
			the proprietors and nature of tenure		be left to	if any, of	Particular	taken to	ofpre-emptio
					defaultaf	t eh e	of	realise	and
					sale of	property	Balance	amount	in-cumbranc
					property	proposedi	for	ofthe	on contracts
					detailed	sale		balance	affecting the
					in col.5				property
	month of	A 1	m. i. l						

^{*}Note:- In columns 5 and 6, the areas, in addition to any local measures should be expressed in hectares.

33. Proposals for sale.

instalment

year

Amount Total

- Proposals to sell land or other immovable property under Section 81 or 83 of the H.P. Land Revenue Act, should only be submitted when all other processes prove to be ineffective. As a preliminary to the proposals for the sale the Collector should in particular, explore the expedients provided in Section 78 or Section 79 of the H.P. Land Revenue Act. An offer can be made to a person for the years under Section 78 of the H.P. Land Revenue Act and for 15 years under Section 79 of the H.P. Land Revenue Act on the terms which will cover the land revenue for these years plus the arrears. When submitting proposals for sale in the form prescribed in paragraph 32, it should be explained why action under Section 78 or Section 79 of the H.P. Land Revenue Act is not possible.

34.

The forms of procl	amation and certificat	e of sale are given below	w:-Proclamation of sa	le under				
section 85 of the H	I.P. Land Revenue Act	.Whereas an arrear of r	evenue amounting to					
Rs	has accured in r	espect of the estate nan	ned	holding				
No	in estate and the sa	nction of the Commissi	oner has been convey	ed vide letter				
No	Dated	under Section	on 81 of the H.P. Land	Revenue Act				
1953 to the sale of the immovable property, detailed in the annexed Schedule for the recovery of the								
said arrears, this is	s to give notice that the	e said immovable prope	erty wil1 be sold by au	ction at on				
		19						
Land revenue amo	ounting to Rs	per annum is as	sessed on	estate				
payable in respect	of the said holding. Ar	ny person intending to	claim a right of pre-en	nption must on				
pan of forfeiting th	ne right give notice of h	nis intention to me on a	n office day before tha	at fixed above				
for the sale.								
The sale will be m	ade subject to the prov	risions Section 76of sec	ction 85(d) of the H.I	P. Land				
Revenue Act and the following								
encumbrances, grants, contracts or right of occupancy are specially saved by orders of the Financial								
Commissioner, viz.; have been ascertained to exist in respect of the property.								
Dated: Collector.								
Certificate of sale under Section 100 of the Himachal Pradesh Land Revenue Act,								
1953.I	Collector	hereb	y certify					
that	resident of							
village	Tehsil	District	has b	een declared				
the purchaser at sa	ale by public auction or	n the	_day					
of	_19	_ofsole	d for the { - recovery	y of an arrear				
$due\ in\ respect \ thereofof \ and\ that\ the\ sale\ has\ been\ of \} duly\ confirmed\ by\ the\ Commissioner\ under$								
Section 97 of the H.P. Land Revenue Act.(To be added when land is sold for an arrear due in respect								
thereof)The following encumbrances, grants, contracts and rights of occupancy specified in the								
proclamation of the sale are specially saved by order of the Financial Commissioner under Section								
82, Sub-Section(2)clause (c) of the H.P. Land Revenue Act. This certificate is granted under the								
provisions of Section 100 of the H.P. Land Revenue Act, 1953. Dated:Collector.								