

Kerala Revenue Recovery Rules, 1968

KERALA

India

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Rule KERALA-REVENUE-RECOVERY-RULES-1968 of 1968

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Kerala Revenue Recovery Rules, 1968Published vide Notification No. SRO. No. 421/68, dated 7.12.1968Last Updated 17th December, 2019SRO. No. 421/68. - In exercise of the powers conferred by Section 86 of the Kerala Revenue Recovery Act, 1968, (15 of 1968), the Government of Kerala hereby make the following rules; namely:-

1.

These rules may be called the Kerala Revenue Recovery Rules, 1968.

2.

In these rules, unless the context otherwise requires,-(a)"Act" means the Kerala Revenue Recovery Act, 1968;(b)"Section" means the section of the Act;(c)"Form" means the form appended to these rules.

3.

The forms given in the Appendix with such variations (not affecting the substance thereof) as the circumstances of each case may require, shall be used for the purposes therein mentioned.

4.

Batta and other charges at the rates specified in Column (2) of the Table below; shall be levied in respect of the item specified against them in column (1) of the said Table. These charges shall be recovered from the defaulters along with the arrears due.

Item

Rate

	(1)	(2)
(i)	Demand notice fee (either under Section 7 or under Section 34).	Rs. P[50.00 per demand notice] [Substituted by 'Rs.2 per demand notice' Notification G.O. (P) No. 85/2012/RD. dated 25/02/2012, published as S.R.O.No. 149/2012 in Kerala Gazette Extra No. 442 dated 06/03/2012.]
(ii)	Fee for the distraint and sale of movables	50. [00 per case] [Substituted by '1.00 (per case)' Notification G.O. (P) No. 85/2012/RD. dated 25/02/2012, published as S.R.O.No. 149/2012 in Kerala Gazette Extra No. 442 dated 06/03/2012.]
(iii)	Fee for the attachment and sale of immovable to meet the cost of labour	50. [00 per case] [Substituted by '1.00 do' Notification G.O. (P) No. 85/2012/RD. dated 25/02/2012, published as S.R.O.No. 149/2012 in Kerala Gazette Extra No. 442 dated 06/03/2012.]
(iv)	Tom tom charges.	1.00 do.
(v)	Publication charges	Actual expenses incurred.
(vi)	Transport charges or other charges	At the rates prescribed in the Financial Code.
(vii) I	For arrest and detention in civil jail	Subsistence allowance at such rates as may be specified by the State Govt, for judgment debtors under Section 57 of the Code of Civil Procedure, 1908.
(viii) [[Amended by Notification a O. (P) No. 508/97/RD dated 07/07/1997, published as SRO. No. 565/97 in Kerala Gazette No. 29 dated 22/07/1997. Later corrected by Notification GO. (P) No. 202/2002/RD. dated 13/06/2002, published in Kerala Gazette Extra No. 866 dated 18/06/2002.]	Collection charges	[5% of the arrears to be collected] [Substituted by '5% of the arrears to be collected' Notification GO. (P) No. 239/2004/RD. dated 15/07/2004, published as SRO. No. 930/2004 in Kerala Gazette Extra No. 34 dated 24/08/2004.], when the arrears does not exceed Rupees Five lakhs and 7.5% of the arrears to be collected, when the arrears exceed Rupees Five Lakhs.]

5. [[Inserted by SRO. No. 460/80 dated 27/02/1980, published in Kerala Gazette No. 21 dated 20/05/1980.]

(1)[Collection charges at the rate of 5 percent of the arrears to be collected under the provisions of the Act on behalf of any institution notified under Section 71 or collected on behalf of any institution under Section 68 [when the arrears does not exceed Rupees Five Lakhs and at the rate of 7.5% when the arrears exceed Rupees Five Lakhs] shall be realised from the defaulters and accounted as arrears to such institutions.](2)The collection charges shall be deducted from the amount recovered and the balance alone shall be payable to the institution.](3)[Institutions except Government Departments accepting defaulted payments directly from the defaulter after initiating Revenue Recovery Proceedings under the Kerala Revenue Recovery Act, 1968 (15 of 1968) and filing the certificate by the District Collector under sub-section (3) of Section 69 of the said Act shall be liable to pay 1% of the amount so collected towards service charge for the initiation of Revenue Recovery Proceedings against the defaulter [and to intimate the fact] [Inserted by Notification GO. (P) No. 107/2008/RD. dated 24/04/2008, published as SRO. No. 459/2008 in K. G Extra No. 899 dated 06/05/2008.] of such acceptance to the District Collector concerned at once.][AppendixForm 1[See Section 7]Demand Notice Under Section 7..... of village of.....taluk is authorised to distrain the movable property of the undermentioned defaulter for arrears of public revenue due on land from him:-

Number and name of the Village	Name of defaulter	For what period arrears due	Amount of arrears due	Demand notice fee	Date on which arrears fell due	Demand notice fee	Interest rate and amount	Date of distress and delivery of copy to defaulter or, if no distress is made, date of payment of sum due
			Rs.	Ps.				

The defaulter is hereby informed that if the amount due together with notice fee and all expenses of distress be not immediately paid, the distrained property will be immediately brought to public sale.

(Signed)

Station: Collector/Authorised Officer

Dated: 19...

Note. - 1. - The defaulter is informed that on presentation of this distraint order, he should pay the arrear together with the notice fee to the person employed to make the attachment and obtain a receipt from him.

2. The distrainer should produce this demand and if the sum due be not at once paid he may make distress and on the day on which the property is distrained, he should deliver to the defaulter a copy of the demand endorsing thereon a list of the property distrained and the name of the place where it is

kept.

(Here enter the inventory of the distrained property)

Details. Value.

Form 2[See Section 12]Notice of Sale of Movable Properties AttachedWhereas

Shri.....of village has defaulted the payment of the dues, and whereas the following articles as per the list below have been attached on.....for the realisation of the arrears, the said articles will be sold in public auction on.....at (Place and time). The articles so sold shall be taken delivery of by the purchaser on payment of the entire bid amount.List of articles.

Place:Date: Collector/Authorised Officer.

Form 3[See Section 19]Prohibitory OrderOffice of the.....Dated

.....To.....Sir,Whereas.....h

failed to pay the arrears due(defaulter)from him on account of.....amounting to.....Rs.....and the interest payable; It is ordered that the said.....be, and is hereby prohibited and restrained, until the further order of the undersigned, from receiving from you a certain debt alleged now to be due from you to the said defaulter, namely...../ from making any transfer of the shares in.....And that you, the said.....be, and you are hereby prohibited and restrained, until the further order of the undersigned from making payment of the said debt or any part thereof/from permitting any such transfer to any person whomsoever or otherwise than to the undersigned.Given under my hand and seal

at.....this.....day of.(Seal).Collector/Authorised

Officer.Note. -Form 4[See Section 20]Notice of Attachment of a Decree of a Civil CourtOffice of the.....Dated.....ToThe Judge of the

Court of.....Sir,Whereas.....has failed to pay the(defaulter)arrears due from him for the period.....in respect of patta No of villageamounting to Rs.....and the interest of.....Rs.....with the cost of process of Rs.....And whereas the undersigned in exercise of his powers conferred on him under Section 20 of the Kerala Revenue Recovery Act, desires to proceed with attachment of a decree ofCourt dated the.....day.....of..... made in suit No.of..... wherein was the plaintiff and was the defendant and which decree is pending execution in your Court;You are, therefore, requested to stay the execution of the said decree unless and until-(i)the undersigned cancels this notice; or(ii)the undersigned or the above mentioned defaulter applies to you to execute the decree.

(Seal) Yours faithfully,Collector/Authorised Officer.

Form 5[See Section 21]Notice of Attachment Where the Property Consists of a Share or Interest in Movable PropertyOffice of

the.....To.....

you have not paid the arrears amounting to Rs payable by you in respect of patta No and the interest payable for the period commencing from.....together with the process fee;It is hereby ordered that you the said.....be and are hereby prohibited and restrained, until the further order of the under-signed from transferring or charging in any way your share or interested in the

under mentioned items of movable property, belonging to you and..... and as co-owners.Given under my hand and seal at.....this.....day of.....

(Seal) Collector/Authorised Officer.

Form 6[See Section 23]Notice of Attachment of Movable Property in the Custody of a Court or Public OfficerOffice of

the.....Dated.....19.....To.....

not paid the arrears amounting to(defaulter)Rs..... in respect of.....and the interest payable for the period commencing from and the undersigned desires to attach sums of money or other property now in your custody*.I request that you will hold the said money or property and any interest or dividend becoming payable thereon subject to the further order of the undersigned.

(Seal) Yours faithfully,Collector/Authorised Officer.

Note. - *Here state how the money or property is understood to be in the hands of the Court or the Public Officer addressed, on what account and other available details.Form 7[See Section 24]Order of Attachment of Property Consisting of an Interest in Partnership PropertyOffice of

the.....To.....

.....has not paid arrears amounting to Rs..... in respect offor the period fromtoand the interest payable and whereas the said is a partner in the firm known as Messrs.....It is hereby ordered:-(i)that the share of the said in the partnership property and profits of the said firm be and are hereby charged with the payment of the amount aforesaid due under.(ii)*that.....Given under my hand and seal at..... thisday of 19.....

(Seal) Collector/Authorised Officer.

Note. - *Here incorporate any other details that may be considered necessary in the circumstances.Form 8Notice of Attachment of Rent due to DefaulterOffice of

the.....To.....Whereas has not paid arrears amounting to Rs. in respect of.....for the period..... and interest thereon, and whereas the undersigned desires to attach the rent due by you to the defaulter;I request that you will hold the said rent and pay the same to the on proper receipt. Given under my hand and sealthe day..... of.....19.....

(Seal) Collector/Authorised Officer.

Form 9[See Section 26]Order For Sale of Negotiable Instrument or Share Through BrokerOffice of the.....To.....Whereas the

undersigned has passed on theday of 19.....an order for the attachment of the under mentioned property in the course of proceedings for the recovery of arrears due from.....in respect of(defaulter)I hereby authorise you for the sale of the said property and bring the sale proceeds before me.Details of PropertyGiven under my hand and seal at this day of 19.....

(Seal) Collector/Authorised Officer.

Form 10[See Section 34]Demand Prior to Attachment of LandNotice of demand to..... of.....Village.....Taluk.Take notice that the

.....(Authorised Officer)demands from you the sum of Rupees being the arrears of.....due by you for the year.....as holder of the lands

comprised in patta No.....and that you are required to pay the amount within ten days from the date of the service of this notice.You are required to pay 50 P. on account of patta due to the person who serve the demand, and also interest on the defaulted amount at per cent from the date of default to the date of payment.If you have any objection to the demand, you should prefer the same to the undersigned within the period specified above.Collector/Authorised Officer.Form 11[See Section 36]Notice of Attachment of Immovable PropertyOffice of

the.....To.....Wh
you have failed to pay the sum of Rs. payable by you in respect of..... or the period from.....to.....and the interest of Rs.....payable thereon and process fee of Rs.....It is ordered that you the said.....be, and you are hereby prohibited and restrained until the further order of the undersigned, from transferring or charging the undermentioned property in any way and that all persons be, and that they are hereby prohibited from taking any benefit under such transfer or charge.It is hereby further ordered that unless the said arrears with interest thereon and the cost of process fee be paid within the immovable property specified below will be brought to sale in due course of law.Specification of PropertyGiven under my hand and seal at.....this day of..... 19.....

(Seal) Collector/Authorised Officer.

Form 12[See Section 38]Appointment of AgentOffice of

the.....To.....Wh
been attached under an order passed by the undersigned. Recovery of arrears fromYou are hereby appointed as Agent of the said property.Subject to any order which may be passed by the undersigned in this behalf, you shall have all the powers necessary for the management of the said property in accordance with the provisions of the Kerala Revenue Recovery Act, 1968.You are required to render a due and proper account of your receipts and disbursements in respect of the said property in accordance with Section 40 of the said Act.You will be entitled to remuneration at the rate of.....Your appointment as agent of the said property shall continue in force until further order of the undersigned and may be cancelled or withdrawn at any time at the discretion of the undersigned.Given under my hand and seal at this.....day of.....

(Seal) Collector

Form 13[See Section 39]Notice of Assumption of Management of Attached PropertyOffice of

the.....To.....Wh
Shri.....has not paid arrears amounting to Rs.....in respect of and interest thereof and that the properties mentioned hereunder have been attached under Section 36 of the Kerala Revenue Recovery Act, 1968 and the management thereof has been entrusted to.....under Section 38 of the said Act, I hereby give notice to you as required by Section 39 thereof that I have assumed charge of the said properties with effect on and from..... 19.....Details of PropertiesGiven under my hand and seal at.....this.....day of..... 19....

(Seal) Collector

Form 14[See Section 42]Order of Withdrawal of AttachmentOffice.....Whereas

Shri.....has failed to pay the arrears due from him in respect of.....amounting to Rs.....and interest thereof and the properties described hereunder, were attached under Section 36 of the Kerala Revenue Recovery Act, 1968 and the management thereof entrusted to.....under Section 38 of the said Act;And whereas by the management of the property the arrears mentioned above were realised;Now, therefore, the order of attachment passed

by the undersigned on 19.... is hereby withdrawn and defaulter shall have power to enter upon the property from the date of this order and the Government shall not be liable for any loss or damage caused to the property from date. Given under my hand and seal at.....this.....day of.....19.....(Details of Properties)

(Seal) Collector

Form 15[See Section 43]Order Attaching a BusinessOffice of

the.....To.....(name of defaulter).....Whereas you have to pay the arrears amounting to

Rs..... FromIt is hereby ordered that the business carried on by you under the name and style of.....at..... be and is hereby attached and you are informed accordingly.It is hereby further ordered that you, the above said Shri.....be and are hereby prohibited and restrained from transferring or charging the said business in any way and that all persons whosoever are hereby prohibited and restrained from taking any benefit under such transfer or charge. Given under my hand and seal at.....this.....day of.....

(Seal) District Collector

Form 16[See Sub-Section (2) Of Section 49]Notice of Sale of Immovable PropertyOffice of

the.....Whereas the immovable properties belonging to Shri (defaulter) and mentioned in the Schedule below have been attached for the recovery of arrears amounting to Rs.....which sum is recoverable together with interest at.....for the period commencing immediately after the due date and the costs, charges, and expenses of the proceedings for the recovery thereof;And whereas the undersigned has ordered the sale of the attached property mentioned in the annexed schedule in satisfaction of the said arrears, costs, charges and expenses;And whereas on the.....day.....of.....19..... (the date fixed for the sale) there will be due thereunder a sum of Rs..... including costs and interest;Notice is hereby given that in the absence of any order of postponement the said property shall be sold by.....in public auction at a.m./p.m. on the said day of...19..... at.....place.The sale will be of the property of the defaulter above named as mentioned in the schedule below; and the liabilities and claims attaching to the said property, so far as they have been ascertained, are those specified in the schedule against each lot.The property will be put up for sale in the lots specified in the schedule. If the amount to be realised by sale is satisfied by sale of a portion of the property, the sale shall immediately be stopped with respect to the remainder. The sale will also be stopped if, before any lot is knocked down the arrears mentioned, interest payable and costs (including the costs of the sale) are tendered to the officer conducting the sale or proof is given to his satisfaction that the amount of such arrears, interest and costs has been paid to the undersigned.At the sale, the public generally are invited to bid either personally or by duly authorised agent. Subject to the provisions of Section 50 of the Kerala Revenue Recovery Act, no officer or other person, having any duty to perform in connection with this sale shall, however either directly or indirectly bid for, acquire any interest in the property sold.The sale shall be subject to the conditions prescribed in Section 49 of the Kerala Revenue Recovery Act, 1968 and the rules made thereunder and to the following further conditions:-(i)The particulars specified in the annexed schedule have been stated to the best of the information of the undersigned, but the undersigned shall not be answerable for any error, misstatement or omission in this notice.(ii)The amounts by which the biddings are to be increased shall be determined by the officer conducting the sale. In the event of any dispute arising as to the amount bid, or as to the bidder, the lot shall at once be again put up to

auction.(iii)The highest bidder shall be declared to be the purchase of any lot provided always that he is legally qualified to bid, and provided that it shall be in the discretion of the undersigned to decline acceptance of the highest bid when the bid is less than the reserve price, if any, fixed or when the price offered appears so clearly inadequate as to make it advisable to do so.(iv)For reasons recorded, it shall be in the discretion of the officer conducting the sale to adjourn it subject always to the provisions contained in Section 49 of the Kerala Revenue Recovery Act, 1968.(v)The person declared to be the purchaser shall pay immediately after such declaration, a deposit of 15 percent on the amount of his purchase money to the officer conducting the sale and, in default of such deposit, the property shall under Section 49 of the Act be put up again and resold. The full amount of the purchase money payable shall be paid by the purchaser to the undersigned on or before the 30th day from the date of the sale of the property, exclusive of such day or if the 30th day be a Sunday or other holiday then on the first office day after the 30th day. In default of payment within the period mentioned above, the property shall be resold after the issue of afresh notice of sale. The deposit, after defraying the expenses of the sale, shall be liable to be forfeited to the Government and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum of which it may subsequently be sold.

Schedule

Taluk	Village	Name of Defaulter	The position and extent of land and of its building and other known improvements thereon	The amount of Revenue assessed on the land or upon its different sections	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.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Collector/Authorised Officer. Form 17 [See Section 54] Order Of Confirmation Of Sale Of Immovable Property Office of the..... purchased for.....Rs.....the immovable property specified below at a sale held by public auction on the day of 19 for recovery of arrears from The full amount of the purchase money has been paid on..... *No application under Section 52 or Section 53 of the Act has been received for setting aside the sale.* Application made by.....for setting aside the sale has been disallowed by the undersigned. Accordingly, the said sale is hereby confirmed. Specification of Property Given under my hand and seal at this day of.....
(Seal) District Collector

*Delete the inappropriate words. Form 18 [See Section 56] Certificate of Sale of Immovable Property Office of the..... This is to certify that Shri..... has been declared the purchaser at a sale by public auction on the.....day of.....of the undermentioned immovable property for the recovery of arrears from Shri.....and that the said sale has been duly confirmed by the undersigned and became absolute on the.....day of..... Specification of Property Given under my hand and seal at this day of.....
(Seal) District Collector

[Form 18A] [Inserted by SRO. No. 447/76 dated 06/04/1976, published in K. G No. 17 dated 27/04/1976.][See Section 57(1)]Declaration of Lawful Succession of Purchases of Immovable Property

Ref:- No Office of the.....

Whereas Shri S/oresiding in.....of.....Village.....Taluk.....District has purchased for Rs (Rupees.....) only, the immovable property specified below at the sale held in public auction on the day of for recovery of.....arrears amounting to Rs.....for the perioddue from Shri/Smt.....residing in of Village Taluk District and whereas the District Collector..... has confirmed the sale in his order No.....dated.....under Section 54 of the Kerala Revenue Recovery Act, 1968, it is hereby declared under sub-section (1) of Section 57 of the said Act that the said Shri/Smt..... is the lawful successor to all the rights of the former land-holder in the said immovable property.Specification of the Property

District Taluk Village Amsom/Sy. Desom No. Extent Description of Property Assessment

Given under my hand and seal at this.....day of

Ref:- No Office of the.....

[Form 19] [Substituted by SRO. No. 693/82, published in Kerala Gazette No. 23 dated 08/06/1982.][See Section 65]Notice To Show Cause Why A Warrant Of Arrest Should Not Be IssuedOffice of

the.....Dated.....19.....To.....

you have failed to pay the arrears amounting to Rs(Rupeesonly) due from you and the interest payable for the period commencing immediately after the said amount has become arrears (being the.....for the period.....)And Whereas you have failed to pay the amount even after service of the written demand on you on.....under Section 34 of the Kerala Revenue Recovery Act, 1968, requiring you to pay the amount within 10 days from the date of its service:And Whereas I am satisfied that*You are wilfully withholding payment of the arrears*You have dishonestly transferred your property*You have been guilty of fraudulent conduct in order to evade payment*You have the means to pay the arrears or some substantial part of the arrears but are refusing or neglecting to pay the same the proceeds of the sale of your property are not sufficient to liquidate the arrears with interest thereon and cost of process as detailed in the tentative findings furnished herewith; it is proposed to arrest and imprison you in the civil prison:You are hereby required to appear in person before the undersigned on the day of at a.m. at (here enter the place of appearance) and to show cause why you should not be committed to the civil prison.Given under my hand and seal at this.....day of

Ref:- No Office of the.....

*Strike out whichever is not applicable].Form 20[See Section 65]Order for Detention in Civil PrisonOffice of the.....ToThe officer-in-charge of the Civil Prison ofWhereas Shri.....has been brought before the undersigned under a warrant issued by me for recovery of arrears from him.And whereas he has not satisfied the undersigned that he is entitled to be discharged from custody and has not paid the amount due from him as detailed below:-

Amount of Arrears Rs. Ps.

Costs and charges

Interest

Total

And whereas the undersigned is satisfied that the said Shri. should be committed to the civil prison and an order to that effect has been passed by the undersigned on the.....day of You are hereby commanded and required to take and receive the said Shri.....into the civil prison and to keep him imprisoned therein for a period of.....or until the amount aforesaid is paid to you or until you receive an order of release from the undersigned. The said Shri shall be entitled to subsistence allowance at the rates fixed by the Government for the subsistence of a judgment debtor arrested in execution of a decree of a Civil Court. Given under my hand and seal at.....this day of

(Seal) District Collector

Form 21[See Section 65]Order of ReleaseOffice of

the.....ToThe Officer-in-charge of the Civil Prison ofUnder orders passed this day, you are hereby directed to forthwith set free Shri.....who is now in your custody as a result of the warrant of detention issued by the undersigned on theday of.....Given under my hand and seal at.....this..day of.....19.....

(Seal) District Collector

Form 22[See Section 66]Warrant of ArrestOffice of

the.....ToWhereas arrears amounting to Rs as noted below is due from Shri.....which have become payable onRs. Ps.Amount of arrears Costs and charges

Rs. Ps.

Amount of Arrears

Costs and charges

Interest upto the date of issue of this warrant

Total

and whereas the said sum of Rs.....has not been paid inspite of demand issued to him;These are to command you to arrest the said defaulter and bring him before the undersigned as soon as practicable and in any event within 24 hours of his arrest (exclusive of the time required for the journey) unless the defaulter pays to you the said amount of Rs. and Rs. for the cost of executing this process. You are hereby further commanded to return the warrant on or before the day of.....with an endorsement certifying the day on which and the manner in which it has been executed or the reason why it has not been executed. Given under my hand and seal at.....this.....day of.....

(Seal) District Collector

[Form 23] [Substituted by SRO. No. 178/71, published in Kerala Gazette No. 22 dated 08/06/1971.][See Section 69(1)]Certificate For Recovery of Public Revenue due on Land When Defaulter or Surety Reside Outside the DistrictWhereas Shri.....S/o.....has to pay the sum of Rs.....being public Revenue due on land as specified below;And whereas the above mentioned person is reported to be residing in.....Taluk in the Village of within

your jurisdiction and is believed to have movable and immovable properties within your jurisdiction; You are hereby requested to collect the amount as if it were an arrear of public revenue due on land accrued in your District. Details of public revenue due on land to be indicated here. District Collector. Form 24 [See Section 69(2)] Requisition for Recovery of Amount Other than Public Revenue Due on Land Which is Recoverable Under the Act Whereas Shri S/o.....of.....village in.....Taluk has to pay the sum of Rs. on account of as specified below; And whereas the said demand arose in your District; I hereby request you to collect the amount as if it were an arrear of public revenue due on land accrued in your District. Details of amount to be recovered to be indicated here. Duly verified and certified by me this the day of 19..... Requisitioning Authority. Form 25 [See Section 69(3)] Certificate for Recovery of Sum other than Public Revenue due on Land Whereas Shri.....S/o of Village in.....Taluk has to pay the sum of Rs.....on account of..... in accordance with the requisition No..... dated issued by..... And whereas I am satisfied that the sum has accrued due in this District and is recoverable under the Kerala Revenue Recovery Act, 1968 (15 of 1968); I hereby Certify that the said sum, details of which are specified below, is recoverable under the said Act. Details of Amount to be Recovered

1. Name and address of Defaulter:

2. Amount due.....

3. Account of which due.....

4. Remarks.....

District Collector.