

Bar of attachment of sale. **62.** Any land which immediately before the date of vesting under the Madhya Pradesh Abolition of Proprietary Rights (Estates, Mahals, Alienated Lands) Act, 1950, was recorded as *sir* land shall not be liable to attachment or sale in execution of a decree or order of a court for the recovery of any debt incurred before the date of vesting except where such debt was validly secured by mortgage of, or charge on, the cultivating rights in such *sir* land. M. P. I of 1951.

Bar of foreclosure or attachment or sale of Bhumidharis right. **63.** No decree or order shall be passed for the sale or foreclosure of any right of a person in land held by him immediately before the commencement of this Code in Bhumidhari tenure under the provisions of the Madhya Pradesh Land Revenue Code, 1954, nor shall such right be attached or sold in execution of any decree or order, nor shall a receiver be appointed to manage such holding under section 51 of the Code of civil Procedure, 1908, nor shall such right vest in the court or in a receiver under the Provincial Insolvency Act, 1920. M. P. II of 1955. V of 1908. V of 1920.

#### CHAPTER IV.

##### OF LAND REVENUE.

All land liable to pay revenue unless specially exempted. **64.** All land, whether applied to agricultural or other purposes, and wherever situate, is liable to the payment of land revenue to the State Government as provided by or under this Code except such as may be wholly exempted under the provisions of any special contract with the State Government, or any law for the time being in force or by special grant of the State Government.

But nothing in this Code shall be deemed to affect the power of the Legislature of the State to direct the levy of revenue on all land under whatever title they may be held whenever and so long as the exigencies of the State may render such levy necessary.

Liability of alluvial lands to land revenue. **65.** All alluvial lands, newly-formed islands, or abandoned river-beds which vest under any law for the time being in force in any holder of alienated land, shall be subject in respect of liability to the payment of land, revenue to the same privileges, conditions, or restrictions as are applicable to the original holding in virtue of which such lands, islands, or river-beds so vest in the said holder, but no land revenue shall be leviable in respect of any such lands, islands or river-beds until or unless the area of the same exceeds one acre and also exceeds one-tenth of the area of the said original holding.

Assessment of land revenue in cases of diluvion. **66.** Every holder of land paying land revenue in respect thereof shall be entitled, subject to rules as may be made by the State Government in this behalf, to a decrease of assessment if any portion thereof not being less than half an acre in extent, is lost by diluvion and the holder shall, subject to rules made in that behalf, be liable for payment of land revenue on reappearance of the land so lost by diluvion not less than half an acre in extent.

Manner of assessment and alteration of assessment. **67.** (1) The land revenue leviable on any land under the provisions of this Code shall be assessed, or shall be deemed to have been assessed, as the case may be, with reference to the use of the land,—  
(a) for the purpose of agriculture,  
(b) for the purpose of residence,

- (c) for the purpose of industry,
- (d) for the purpose of commerce,
- (e) for any other purpose.

(2) Where land assessed to agriculture is used for non-agricultural purposes or *vice versa* or being assessed to one non-agricultural use is used for another non-agricultural purpose, then the assessment fixed under the provisions of this Code upon such land shall, notwithstanding that the term for which such assessment may have been fixed has not expired, be liable to be altered and assessed at a rate provided for under this Code in accordance with the purpose for which it is used or is permitted to be used.

(3) Where land held free of assessment on condition of being used for any purpose is used at any time for any other purpose, it shall be liable to assessment.

(4) The assessment under sub-sections (2) and (3) shall be made in accordance with the rules made in this behalf.

**68.** (1) On all lands which are not wholly exempt from the payment of land revenue and on which the assessment has not been fixed or deemed to be fixed under the provisions of this Code, the assessment of the amount to be paid as land revenue shall, subject to rules made in this behalf, be fixed by the Collector, for such period not exceeding ninety-nine years as he may be authorized to prescribe by the State Government under its general or special orders made in that behalf, and the amounts due according to such assessment shall be levied on all such lands :

Assessment  
by whom to  
be fixed.

Provided that, in the case of lands partially exempt from land revenue or the liability of which to payment of land revenue is subject to special conditions or restrictions, respect shall be had in fixing the assessment and levy of land revenue to all rights legally subsisting, according to the nature of the said rights :

Provided further that, where any land which was wholly or partially exempt from payment of land revenue has ceased to be so exempt, it shall be lawful for the Collector to fix the assessment of the amount to be paid as land revenue on such land with effect from the date on which such land ceased to be so exempt or any subsequent date as he may deem fit.

(2) After the expiry of the period for which the assessment of any land is fixed under sub-section (1), the Collector may, from time to time, revise the same in accordance with the rules made in this behalf by the State Government. The assessment so revised shall be fixed each time for such period not exceeding ninety-nine years as the State Government may, by general or special order, specify.

(3) Nothing in this section shall be deemed to prevent the Collector from determining and registering the proper full assessment on lands wholly exempt from the payment of land revenue. The assessment so determined and registered shall be leviable as soon as the exemption is withdrawn, and shall for this purpose be deemed to be assessment fixed under this section.

Settlement of  
assessment  
to be made  
with holder  
directly from  
State  
Government.

**69.** The settlement of the assessment of each portion of land, or survey number, to land revenue, shall be made with the person who is primarily responsible to the State Government for the same.

Rates for  
use of  
water.

**70.** The State Government may authorize the Collector or the officer in charge of a survey or such other officer as it deems fit, to fix such rates as it may from time to time deem fit to sanction, for the use, by holders and other persons, of water, the right to which vests in the Government and in respect of which no rate is leviable under any law relating to irrigation in force in any part of the State. Such rates shall be liable to revision at such period as the State Government shall from time to time determine, and shall be recoverable as land revenue :

Provided that, the rate for use of water for agricultural purposes shall be one rupee only per year per holder.

The fixing of  
assessment  
under this  
Code limited  
to ordinary  
land  
revenue.

**71.** The fixing of the assessment under the provisions of this Code shall be strictly limited to the assessment of the ordinary land revenue, and shall not operate as a bar to the levy of any cess which it shall be lawful for the State Government to impose under the provisions of any law for the time being in force for purposes of local improvement, such as schools, village and district roads, bridges, tanks, wells, accommodation for travellers, and the like, or of any rate for the use of water which may be imposed under the provisions of section 70 or of any law relating to irrigation in force in any part of the State.

Land  
revenue to  
be para-  
mount  
charge on  
land.

**72.** (1) Arrears of land revenue due on account of land by any landholder shall be a paramount charge on the holding and every part thereof, failure in payment of which shall make the occupancy or alienated holding together with all rights of the occupant or holder over all trees, crops, buildings and things attached to the land or permanently fastened to anything attached to the land, liable to forfeiture; whereupon, the Collector may, subject to the provisions of sub-sections (2) and (3), levy all sums in arrears by sale of the occupancy or alienated holding, or may otherwise dispose of such occupancy or alienated holding under rules made in this behalf and such occupancy or alienated holding when disposed of, whether by sale as aforesaid, or in any manner other than that provided by sub-sections (2) and (3), shall, unless the Collector otherwise directs, be deemed to be freed from all tenures, rights, encumbrances and equities therefore created in favour of any person other than the Government in respect of such occupancy or holding.

(2) Where any occupancy or alienated holding is forfeited under the provisions of sub-section (1), the Collector shall take possession thereof and may lease it to the former occupant or superior holder thereof, or to any other person for a period of one year at a time so however, that the total holding of such holder or, as the case may be, the person does not exceed the ceiling fixed in that behalf under any law for the time being in force.

(3) If within three years of the date on which the Collector takes possession of the occupancy or alienated holding under sub-section (2) the former occupant or superior holder thereof applies for restoration of the occupancy or alienated

holding, the Collector may restore the occupancy or alienated holding to the occupant or, as the case may be, to the superior holder on the occupant or superior holder paying arrears due from him as land revenue and a penalty equal to three times the assessment. If the occupant or superior holder fails to get the occupancy or alienated holding restored to him within the period aforesaid, the occupancy or alienated holding or part thereof shall be disposed of by the Collector in the manner provided in sub-section (1).

**73.** It shall be lawful for the Collector in the event of the forfeiture of a holding through any default in payment or other failure occasioning such forfeiture under section 72 or any law for the time being in force, to take immediate possession of such holding and to dispose of the same by placing it in the possession of the purchaser or other person entitled to hold it according to the provisions of this Code or any other law for the time being in force.

Forfeited holdings may be taken possession of and otherwise disposed.

**74.** In order to prevent the forfeiture of any occupancy under the provisions of section 72 or of any other law for the time being in force, through non-payment of the land revenue due on account thereof by the person primarily liable for payment of it, it shall be lawful for any person interested to pay on behalf of such person all sums due on account of land revenue and the Collector shall on due tender thereof receive the same :

To prevent forfeiture of occupancy of certain persons other than occupant may pay land revenue.

Provided that, nothing authorised or done under the provisions of this section shall affect the rights of the parties interested as the same may be established in any suit between such parties in a court of competent jurisdiction.

**75.** A register shall be kept by the Collector in the form prescribed by the State Government of all lands, the alienation of which has been established or recognized under the provisions of any law for the time being in force; and when it shall be shown to the satisfaction of the Collector that any sanad granted in relation to any such alienated lands has been permanently lost or destroyed, he may, subject to the rules and the payment of the fees prescribed by the State Government, grant to any person whom he may deem entitled to the same a certified extract from the said register, which shall be endorsed by the Collector to the effect that it has been issued in lieu of the sanad said to have been lost or destroyed and shall be deemed to be as valid a proof of title as the said sanad.

Register of alienated lands.

**76.** (1) Every revenue officer and every *Talathi* receiving payment of land revenue shall, at the time when such payment is received by him, give a written receipt for the same.

Receipts.

(2) Every superior holder who is entitled to recover direct from an inferior holder any sum due on account of rent or land revenue shall, at the time when such sum is received by him, give to such inferior holder a written receipt for the same.

**77.** If any person fails to give a receipt as required by section 76, he shall on the application of the payer, be liable by an order of the Collector, to pay a penalty not exceeding double the amount paid.

Penalty for failure to grant receipts.

**78.** Notwithstanding anything contained in this Code, the State Government may, in accordance with the rules or special orders made in this behalf, grant reduction, suspension or remission in whole or in part of land revenue in any area in any year due to failure of crops, floods, or any other natural calamity or for any reason whatsoever.

Reduction, suspension or remission of land revenue.