

CHAPTER XI.

REALISATION OF LAND REVENUE AND OTHER REVENUE DEMANDS

168. (1) In the case of—

Liability for
land
revenue.

(a) unalienated land, the occupant or the lessee of the State Government ;

(b) alienated land, the superior holder ; and

(c) land in the possession of tenant, such tenant if he is liable to pay land revenue therefor under the relevant tenancy law,

shall be primarily liable to the State Government for the payment of the land revenue, including all arrears of land revenue, due in respect of the land. Joint occupants and joint holders who are primarily liable under this section shall be jointly and severally liable.

(2) In case of default by any person who is primarily liable under this section the land revenue, including arrears as aforesaid, shall be recoverable from any person in possession of the land :

Provided that, where such person is a tenant, the amount recoverable from him shall not exceed the demands of the year in which the recovery is made :

Provided further that, when land revenue is recovered under this section from any person who is not primarily liable for the same, such person shall be allowed credit for any payments which he may have duly made to the person who is primarily liable, and shall be entitled to credit, for the amount recovered from him, in account with the person who is primarily liable.

169. (1) The arrears of land revenue due on account of land shall be a paramount charge on the land and on every part thereof and shall have precedence over any other debt, demand or claim whatsoever, whether in respect of mortgage, judgment-decree, execution or attachment, or otherwise howsoever, against any land or the holder thereof.

Claims of
State
Government
to have
precedence
over all
others.

(2) The claim of the State Government to any monies other than arrears of land revenue, but recoverable as a revenue demand under the provisions of this Chapter, shall have priority over all unsecured claims against any land or holder thereof.

170. (1) The land revenue payable on account of a revenue year shall fall due on the first day of that year ; but except when temporary attachment and management of a village or share of a village is deemed necessary under the provisions of section 171, payment will be required only on the dates to be fixed as provided under sub-section (2).

Dates on
which land
revenue falls
due and is
payable.

(2) The State Government may make rules providing for the payment of land revenue in instalments and on dates (hereinafter referred to as the "prescribed dates") subsequent to the first day of the revenue year, and such rules may prescribe the persons to whom and the places where at such instalments shall be paid.

(3) The payment of land revenue to the person prescribed under sub-section (2) may be made in cash or may, at the cost of the remitter, be remitted by money order.

(4) Any period intervening between the first day of the revenue year and any date fixed for the payment of land revenue by such rules shall be deemed to be a period of grace, and shall not affect the provisions of sub-section (1).

Temporary attachment and management of village or share of village. **171.** (1) If owing to disputes amongst the shareers, or for other cause, the Collector shall deem that there is reason to apprehend that the land revenue payable in respect of any holding consisting of an entire village or of a share of a village will not be paid as it falls due, he may cause the village or share of village to be attached and taken under the management of himself, or any agent whom he appoints for that purpose.

(2) The provisions of section 186 shall apply to any village or share of a village so attached and all surplus profits of the land attached, beyond the cost of such attachment and management, including the payments of the land revenue and the cost of the introduction of a revenue survey, if the same be introduced under the provisions of section 187 shall be kept in deposit for the eventual benefit of the person or persons entitled to the same, or paid to the said person or persons from time to time as the Collector may direct.

Temporary attachment and management of village or share of village to be vacated (withdrawn) on security being furnished. **172.** The temporary attachment and management of a village or share of a village under section 171 shall be vacated if the person primarily responsible for the payment of revenue or any person who would be responsible for the same if default were made by the person primarily responsible shall pay the costs, if any, lawfully incurred by the Collector upto the time of such vacation and shall furnish security satisfactory to the Collector for the payment of the revenue, at the time at which or in the instalments, if any, in which it is payable under the provisions hereinafter contained.

'Arrear', 'defaulter'. **173.** Any land revenue due and not paid on or before the prescribed dates becomes therefrom an arrear, and the persons responsible for it under the provisions of section 168 or otherwise become defaulters.

Penalty for default of payment of land revenue. **174.** If any instalment of land revenue or any part thereof is not paid within one month after the prescribed date, the Collector may in the case of a wilful defaulter impose a penalty not exceeding twenty-five per cent. of the amount not so paid :

Provided that, no such penalty shall be imposed for non-payment of any instalment (the payment of which is suspended by the order of the State Government), in respect of the period during which the payment remained suspended.

Certified accounts to be evidence as to arrears. **175.** (1) A statement of account, certified by the Collector or by an Assistant or Deputy Collector or by a Tahsildar shall, for the purposes of this Chapter, be conclusive evidence of the existence of the arrear of the amount of land revenue due, and of the person who is the defaulter.

(2) On receipt of such a certified statement of account, it shall be lawful for the Collector, the Assistant or Deputy Collector or the Tahsildar in one district to proceed to recover the demands of the Collector of any other district under the provisions of this Chapter as if the demand arose in his own district.

(3) A similar statement of account certified by the Collector of Bombay may by proceeded upon as if certified by the Collector of a district under this Code.

176. An arrear of land revenue may be recovered by any or more of the following processes, that is to say,—

Process of recovery of arrears.

(a) by serving a written notice of demand on the defaulter under section 178 ;

(b) by forfeiture of the occupancy or alienated holding in respect of which the arrear is due under section 179 ;

(c) by distraint and sale of the defaulter's movable property under section 180 ;

(d) by attachment and sale of the defaulter's immovable property under section 181 ;

(e) by attachment of the defaulter's immovable property under section 182 ;

(f) by arrest and imprisonment of the defaulter under sections 183 and 184 ;

(g) in the case of alienated holding consisting of entire villages, or shares of villages, by attachment of the said villages or shares of villages under sections 185 to 190 (both inclusive) :

Provided that, the processes specified in clauses (c), (d) and (e) shall not permit the attachment and sale of the following, namely :—

(i) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments as, in accordance with the religious usage cannot be parted with by any woman ;

(ii) tools of artisans and, if the defaulter is an agriculturist, his implements of husbandry, except an implement driven by mechanical power and such cattle and seed as may, in the opinion of the Collector, be necessary to enable him to earn his livelihood as such and also such portion of the agricultural produce as in the opinion of the Collector is necessary for the purpose of providing, until the next harvest, for the due cultivation of the land and for the support of the holder and his family ;

(iii) articles set aside exclusively for the use of religious endowments ;

(iv) houses and other buildings (with the materials and sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment), belonging to an agriculturist and occupied by him.

177. The said processes may be employed for the recovery of arrears of former years as well as of the current year.

Revenue demands of former years how recoverable.

178. (1) A notice of demand may be issued on or after the day following that on which the arrear accrues.

When notice of demand may issue.

(2) The Commissioner may from time to time make orders for the issue of such notices, and with the sanction of the State Government shall fix the costs recoverable from the defaulter as an arrear of revenue, and direct by what officer such notices shall be issued.

Occupancy or alienated holding for which arrear is due may be forfeited.

179. The Collector may declare the occupancy or alienated holding in respect of which an arrear of land revenue is due, to be forfeited to the State Government, and subject to rules made in this behalf, sell or otherwise dispose of the same under the provisions of section 72 or 73 and credit the proceeds, if any, to the defaulter's accounts :

Provided that, the Collector shall not declare any such occupancy or alienated holding to be forfeited—

(a) unless previously thereto he shall have issued a proclamation and written notices of the intended declaration in the manner provided by sections 192 and 193 for sales of immovable property, and

(b) until after the expiration of at least fifteen days from the latest date on which any of the said notices shall have been affixed as required by section 193.

Distrain and sale of defaulter's movable property.

180. (1) The Collector may also cause the defaulter's movable property to be distrained and sold.

(2) Such distrains shall be made by such officers or class of officers as the Collector under the orders of the State Government may from time to time direct.

Sale of defaulter's immovable property.

181. The Collector may also cause the right, title and interest of the defaulter ¹[(not being a person belonging to a Scheduled Tribes)] in any immovable property other than the land on which the arrear is due to be attached and sold.

Power to attach defaulter's immovable property and take it under management.

182. (1) If the Collector deems it inexpedient to adopt any of the processes specified in the foregoing provisions for recovery of arrears, ²[he shall, in case where the immovable property belongs to a person belonging to a Scheduled Tribe, and in any other case, he may,] cause the immovable property of a defaulter to be attached and taken under the management of himself or any agent whom he may appoint for that purpose.

(2) The Collector or the agent so appointed shall be entitled to manage the lands attached and to receive all rents and profits accruing therefrom until the Collector restores the defaulter to the management thereof.

(3) All surplus profits of the land attached, beyond the cost of such attachment and management, including the payment of the current revenue, shall apply in defraying the arrears due in respect of such lands.

(4) The land so attached shall be released from attachment and restored to the defaulter on his making an application to the Collector for that purpose at any time within twelve years from the date of attachment—

(a) if at the time that such application is made it appears that the arrear has been liquidated ; or

¹ These brackets and words were inserted by Mah. 35 of 1974, s. 4.

² These words were substituted for the words " he may " *ibid*, s. 5.

(b) If the defaulter is willing to pay the balance, if any, still due by him, and shall do so within such period as the Collector may specify in that behalf.

(5) If no application be made for the restoration of the land within twelve years, or if, after such application has been made, the defaulter fails to pay the balance, if any, still due by him within the period specified by the Collector in this behalf, the Collector may sell the right, title and interest of the defaulter in the land without prejudice to the encumbrances created prior to the attachment of the land ; and shall make over the sale proceeds to the defaulter after deducting therefrom the sum due to the State Government and expenses of the sale.

183. (1) At any time after any arrear becomes due, the defaulter (not being an agriculturist from whom such arrear in respect of his occupancy is due) may be arrested and detained in custody for ten days in the office of the Collector or of a Tahsildar unless the revenue due together with the penalty or interest and the cost of arrest and of notice of demand and the cost of his subsistence during detention is sooner paid :

Arrest and detention of defaulter.

Provided that, no such arrest shall be made unless the default is wilful and the defaulter is given an opportunity to show cause against his arrest and detention.

(2) If, on the expiry of ten days the amount due by the defaulter is not paid then, or if the Collector deems fit on any earlier day, he may be sent by the Collector with a warrant, in the form of Schedule A for imprisonment in the civil jail of the district :

Provided that, no defaulter shall be detained in imprisonment for a longer period than the time limited by law in the case of the execution of a decree of a Civil Court or a debt equal in amount to the arrear of revenue due by such defaulter.

184. The State Government may, from time to time, declare by what officers or class of Officers, the powers of arrest conferred by section 183 may be exercised, and also fix the costs of arrest and the amount of subsistence money to be paid by the State Government to any defaulter under detention or imprisonment.

Power to arrest by whom to be exercised.

185. If the holding, in respect of which an arrear is due, consists of an entire alienated village, or of a share of an alienated village, and the adoption of any of the other processes before specified is deemed inexpedient the Collector may, with the previous sanction of the Commissioner, cause such village or share of a village to be attached and taken under the management of himself or any agent whom he appoints for that purpose.

Power to attach defaulter's village and take it under management.

186. The lands of any village or share of a village so attached shall revert to the State Government unaffected by the acts of the superior holder or of any of the sharers, or by any charges or liabilities subsisting against such lands, or against such superior holder or sharers as are interested therein, so far as the public revenue is concerned, but without prejudice in other respects to the rights of individuals ; and the Collector or the agent so appointed shall be entitled to manage the lands attached, and to receive all rents and profits accruing therefrom to the exclusion of the superior holder or any of the sharers thereof, until the Collector restores the said superior holder to the management thereof.

Lands of such village to revert free of encumbrances.

Revenue
management
of villages or
estates not
belonging to
Government
that may be
temporarily
under
management
of State
Government.

187. In the event of any alienated village or estate coming under the temporary management of the officers of the State Government, it shall be lawful for the Collector to let out the lands thereof, at rates determined by means of a survey settlement or at such other fixed rates as he may deem to be reasonable, and to grant unoccupied lands therein on lease and otherwise to conduct the revenue management thereof under the rules for the management of unalienated lands, so far as such rules may be applicable and for so long as the said village or estate shall be under the management of Government officers ; provided, however, that any written agreements relating to the land made by the superior holder of such village or estate, shall not be affected by any proceedings under this section in so far as they shall not operate to the detriment of the lawful claims of the State Government on the land.

Application
of surplus
profits.

188. All surplus profits of the lands attached, beyond the cost of such attachment and management, including the payment of the current revenue, and the cost of the introduction of a revenue survey, if the same be introduced under the provisions of section 187 shall be applied in defraying the said arrear.

Restoration
of village so
attached.

189. (1) The village or share of village so attached shall be released from attachment, and the management thereof shall be restored to the superior holder on the said superior holder's making an application to the Collector for that purposes at any time within twelve years from the commencement of the agricultural year next after the attachment,—

(a) if at the time that such application is made it shall appear that the arrear has been liquidated ; or

(b) if the said superior holder is willing to pay the balance, if any, still due by him, and shall do so within such period as the Collector may specify in that behalf.

(2) The Collector shall make over to the superior holder the surplus receipts, if any, which have accrued in the year in which his application for restoration of the village or share of a village is made after defraying all arrears and costs ; but such surplus receipts, if any, of previous years shall be at the disposal of the State Government.

Village, etc.
to vest in
State
Government
if not
redeemed
within
twelve
years.

190. If no application be made for the restoration of a village or portion of a village so attached within the said period of twelve years, or if, after such application has been made, the superior holder fails to pay the balance, if any, still due by him within the period specified by the Collector in this behalf, the said village or portion of a village shall thence forward vest in the State Government free from all encumbrances created by the superior holder or any of the sharers or any of his or their predecessors-in-title, or in any wise subsisting as against such superior holder or any of the sharers, but without prejudice to the rights of the persons in actual possession of the land.

But all
proceeds to
be stayed on
security
being given.

191. (1) Any defaulter detained in custody, or imprisoned, shall forthwith be set at liberty and the execution of any process shall, at any time, be stayed, on the defaulter's giving before the Collector or other person nominated by him for the purpose, or if the defaulter is in jail, before the officer in charge of such jail, security in the form of Schedule B satisfactory to the Collector or to such other person or officer.

(2) Any person against whom proceeding are taken under this Chapter may pay the amount claimed under protest to the officer taking such proceedings, and upon such payment, the proceedings shall be stayed.

192. (1) When any sale of either movable or immovable property is ordered under the provisions of this Chapter, the Collector shall issue a proclamation in the prescribed form with its translation in Marathi of the intended sale, specifying the time and place of sale, and in the case of movable property whether the sale is subject to confirmation or, not and when land paying revenue to the State Government is to be sold, the revenue assessed upon it, together with any other particulars he may think necessary.

Procedure in
effecting
sales.

(2) Such proclamation shall be made by beat of drum at the headquarters of the taluka and in the village in which the immovable property is situate if the sale be of immovable property ; and if the sale be of movable property, the proclamation shall be made in the village in which such property was seized, and in such other places as the Collector may direct.

(3) A copy of the proclamation issued under this section where it relates to the sale of any holding shall be sent to the Co-operative Bank or the Land Development Bank or both operating within the area in which the holding is situated.

193. (1) A written notice of the intended sale of immovable property, and of the time and place thereof, shall be affixed in each of the following places, namely :—

Notification
of sales.

- (a) the office of the Collector of the district,
- (b) the office of the Tahsildar of the taluka in which the immovable property is situate,
- (c) the *Chavdi*, or some other public building in the village in which it is situate, and
- (d) the defaulter's dwelling place.

(2) In the case of movable property, the written notice shall be affixed in the Tahsildar's office, and in the *Chavdi*, or some other public building in the village in which such property was seized.

(3) The Collector may also cause notice of any sale, whether of movable or immovable property, to be published in any other manner that he may deem fit.

(4) A notice referred to in this section shall be in such form as may be prescribed.

194. (1) Sales shall be made by auction by such persons as the Collector may direct.

Sale by
whom to be
made ; time
of sale, etc.

(2) No such sale shall take place on a Sunday or other general holiday recognized by the State Government, nor until after the expiration of at least thirty days in the case of immovable property, or seven days in the case of movable property, from the latest date on which any of the said notices shall have been affixed as required by section 193.

Postpone- ment of sale.	195. The sale may from time to time be postponed for any sufficient reason : Provided that, when the sale is postponed for a period longer than thirty days a fresh proclamation and notice shall be issued unless the defaulter consents to waive it.
Sale of perishable articles.	196. Nothing in sections 192, 193, 194 and 195 applies to the sale of perishable articles. Such articles shall be sold by auction with the least possible delay, in accordance with such orders as may from time to time be made by the Collector either generally or especially in that behalf.
When sale may be stayed.	197. If the defaulter or any person on his behalf, pays the arrear in respect of which the property is to be sold and all other charges legally due by him at any time before the property is knocked down, to the person prescribed under section 170 to receive payment of the land revenue due, or to the officer appointed to conduct the sale or if furnishes security under section 191, the sale shall be stayed.
Sales of movable property when liable to confir- mation.	198. Sales of perishable articles shall be at once finally concluded by the officer conducting such sales. All other sales of movable property shall be finally concluded by the officer conducting such sales or shall be subject to confirmation, as may be directed in orders to be made by the Collector either generally or specially in that behalf. In the case of sales made subject to confirmation, the Collector shall direct by whom such sales may be confirmed.
Mode of payment for movable property when sale is concluded at once.	199. When a sale is finally concluded by the officer conducting the same, the price of every lot shall be paid for at the time of sale, or as soon after as the said officer shall direct, and in default of such payment, the property shall forthwith be again put up and sold. On payment of the purchase money, the officer holding the sale shall grant a receipt for the same ¹ [and the sale shall become absolute as against all persons whomsoever, after the expiry of a period of seven days from the date of sale, if no application is made under section 206, or if made, after it is rejected.]
Mode of payment when sale is subject to confirmation.	200. (1) When sale is subject to confirmation, the party who is declared to be the purchaser shall be required to deposit immediately twenty-five per centum of the amount of his bid, and in default of such deposit, the property shall forthwith be again put up and sold. (2) The full amount of purchase money shall be paid by the purchaser before the sunset of the third day after he is informed of the sale having been confirmed, or if the said third days be a Sunday or other authorized holiday, then before sunset of the first office day after such day. On payment of such full amount of the purchase money, the purchaser shall be granted, a receipt for the same, and the sale shall become absolute as against all persons whomsoever ² [after the expiry of a period of seven days from the date of sale, if no application is made under section 206, or if made, after it is rejected.]
Deposit by purchaser in case of sale of immovable property.	201. In all cases of sale of immovable property, the party who is declared to be the purchaser shall be required to deposit immediately twenty-five per centum of the amount of his bid, and in default of such deposit, the property shall forthwith be again put up and sold.

¹ This portion was substituted for the words and figures "and the sale shall after seven days from the date of sale, become absolute as against all persons whomsoever unless it is set aside under, section 206 " by Mah. 8 of 1959, s. 6.

² These words and figures were added by Mah. 30 of 1968, s. 7.

202. The full amount of purchase-money shall be paid by the purchaser before the expiration of two months from the date on which the sale of the immovable property took place or before expiration of fifteen days from the date on which the intimation of confirmation of the sale is received by the purchaser, whichever is earlier :

Purchase money when to be paid.

Provided that, if the last date on which the purchase-money is to be paid happens to be a Sunday or other authorised holiday, then the payment shall be made before the sunset of the first office day after such date.

203. In default of payment within the prescribed period of the full amount of purchase-money, whether of moveable or immoveable property, the deposit after defraying thereout the expenses of the sale, shall be forfeited to the State Government, and the property shall be resold, and the defaulting purchaser forfeit all claims to the property or to any part of the sum for which it may be subsequently sold.

Effect of default.

204. If the proceeds of the sale, which is eventually made, be less than the price bid by such defaulting purchaser, the difference shall be recoverable from him by the Collector as an arrear of land revenue.

Liability of purchaser for loss by resale.

205. Every resale of property in default of payment of the purchase-money, shall, except when such resale takes place forthwith, be made after the issue of a notice in the manner prescribed for original sale.

Notification before resale.

206. Sales of moveables, except perishable articles, may be set aside on the ground of some material irregularity or mistake in publishing or conducting it if a person (on application made within seven days from the date of sale) proves to the satisfaction of the Collector that he has sustained substantial injury by reason thereof.

Setting aside sales of moveables.

207. (1) At any time within thirty days from the date of sale of immoveable property an 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 is otherwise provided in sections 208, 209 and 210, 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 :

Application to set aside sale of immovables.

¹[Provided that, such application may be made by a defaulter who is a person belonging to a Scheduled Tribe or any person on his behalf, within one hundred and eighty days from such date.]

(2) If the application be allowed, the Collector shall set aside the sale, and direct fresh one.

208. On the expiration of thirty days ²[or, as the case may be, one hundred and eighty days] from the date of the sale, if no such application as is mentioned in section 207 has been made, or if such application has been made and rejected the Collector shall make an order confirming the sale :

Order confirming or setting aside sale.

¹ This proviso was added by Mah. 35 of 1974, s. 6.

² These words were inserted, *ibid*, s. 7.

Provided that, if he has reason to think that the sale ought to be set aside notwithstanding that no such application has been made, or on ground other than those alleged in any application which has been rejected, he may, after recording his reasons in writing, set aside the sale.

Purchaser
may apply to
set aside
sale under
certain
circumstances.

209. Except in a case, where land has been sold for arrears which form a charge on the land, the purchaser may, at any time within thirty days from the date of sale, apply to the Collector to set aside the sale on the ground that the defaulter had no saleable interest in the property sold; and the Collector shall, after due enquiry, pass such order on such application as he deems fit.

Application
to set aside
sale by
person
owning to
holding
interest in
property.

210. (1) Where immoveable property has been sold under this code, any person either owning such property or holding an interest therein by virtue of a title acquired before such sale may, at any time within thirty days from the date of sale, apply to the Collector to have the sale set aside on his depositing—

(a) for payment to the purchaser a sum equal to five per cent of the purchase money;

(b) for payment on account of the arrear, the amounts specified in the proclamation of sale as that for the recovery of which the sale was ordered, less any amount which may have been paid since the date of sale on that account ; and

(c) the cost of the sale :

¹[Provided that, such application may be made by any such person belonging to a Scheduled Tribe within one hundred and eighty days from the date of sale.]

(2) If such deposit is made within thirty days, ²[or as the case may be, one hundred and eighty days] from the date of sale, the Collector shall pass an order setting aside the sale.

Refund of
deposit or
purchase
money when
sale set
aside.

211. Whenever the sale of any property is not confirmed, or is set aside, the purchaser shall be entitled to receive back his deposit or his purchase money, as the case may be and the sum equal to five per cent. of the purchase money deposited under clause (a) of sub-section (1) of section 210.

On
confirmation
of sale,
purchaser to
be put in
possession,
Certificate of
purchase.

212. After a sale of any occupancy or alienated holding has been confirmed in the manner aforesaid, the Collector shall put the person declared to be the purchaser into possession of the land and shall cause his name to be entered in the land records as occupant or holder in *lieu* of that of the defaulter and shall grant him a certificate to the effect that he has purchased the land to which the certificate refers.

Bar of suit
against
certified
purchaser.

213. The certificate shall state the name of the person declared at the time of sale to be the actual purchaser; and any suit brought in a civil court against the certified purchaser on the ground that the purchase was made on behalf of another person not the certified purchaser, though by agreement the name of the certified purchaser was used, shall be dismissed.

¹ This proviso was added by Mah. 35 of 1974, s. 8 (1).

² These words were inserted, *ibid*, s. 8 (2).

214. (1) When any sale of moveable property under this Chapter has become absolute, and when any sale of immoveable property has been confirmed, the proceeds of the sale shall be applied to defraying the expenses of the sale and to the payment of any arrears due by the defaulter at the date of the confirmation of such sale, and recoverable as an arrear of land revenue and any other sum recoverable from the defaulter as an arrear of land revenue and notified to the Collector before the confirmation of such sale, and the surplus, if any, shall be paid to the person whose property has been sold.

Application of proceeds of sale.

(2) The expenses of sale shall be estimated at such rates and according to such orders as may from time to time be sanctioned by the Commissioner under the orders of the State Government.

215. The said surplus shall not, except under and order of a civil court, be payable to any creditor of the person whose property has been sold.

Surplus not to be paid to creditors except under order of court.

216. Notwithstanding anything contained in section 168, the person named in the certificate of title as purchaser shall not be liable for land revenue due in respect of the land for any period previous to the date of the sale.

Certified purchaser liable only for land revenue subsequently due.

217. Where immoveable property is sold under the provisions of this Chapter and such sale has been confirmed, the property shall be deemed to have vested, in the purchaser on the date when the property is sold and not on the date when the sale was confirmed.

Purchaser's title.

218. (1) If any claim is set up by a third person to the property attached or proceeded against under the provisions of this Code, the Collector may on a formal inquiry held after reasonable notice, admit or reject it.

Claims to attached property how to be disposed of.

(2) The person against whom an order is made under sub-section (1) may, within one year from the date of the order, institute a suit to establish the right which he claims to the property attached or proceeded against ; but subject to the result of such suit, if any, the order shall be conclusive.

219. Except as provided in section 220, no officer or other person having any duty to perform in connection with any sale shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

Bar of revenue officer to bid etc. at sale.

220. Where at any sale held under the provisions of this Chapter, there is no bidder or the bids made are inadequate or nominal, it shall be lawful for the Collector to authorise any of his subordinates to purchase such property on behalf of the State Government for such bid as such subordinate may make :

Purchase on nominal bid.

Provided that, if the property so purchased is subsequently sold by the State Government within twelve years of the purchase, the following amounts shall be recovered from the sale proceeds and the surplus, if any, shall be paid to the person whose property has been sold, namely :—

(a) dues, that is, the principal outstanding with interest ;

(b) loss of revenue, if any, caused to the State Government during the period the land remains with the State Government and no person takes it on lease or otherwise ;

(c) actual expenditure incurred in the auction sale ;

(d) penalty equal to one-fourth of the principal :

Provided further that, if the property is not subsequently sold as aforesaid, it may be returned or granted on the tenure on which he held it immediately before its purchase by Government, as the case may be, to the defaulter on his paying the amounts specified in the previous proviso, at any time within a period of twelve years from the date of purchase on behalf of the State Government.

Sum
recoverable
under
provisions of
this Chapter.

221. (1) (a) All sums due on account of land revenue, rent, quit-rents, *nazranas*, succession duties, transfer duties and forfeitures, cesses, profits from land, emoluments, fees, charges, fines, penalties, water rates, royalty, costs, payable or leviable under this Code or any enactment for the time being in force relating to land revenue;

(b) all moneys due by any contractor for the farm of any tax, duty, cess or fee or any other item of revenue whatsoever, and all specific pecuniary penalties to which any such contractor renders himself liable under the terms of his agreement ;

(c) all sums declared by this Code or any law for the time being in force or by any agreement of contract with the Government to be leviable as an assessment, or as a revenue demand, or as an arrear of land revenue, shall be levied under the foregoing provisions of this Chapter and all the provisions of this Chapter shall, so far as may be, applicable thereto.

(2) In the event of the resumption of any farm referred to in clause (b) of sub-section (1), no person shall be entitled to any credit for any payments which he may have made to the contractor in anticipation.

Recovery of
free grants
as arrear of
revenue in
case of
misuse.

222. Any person who has received from the State Government a free grant of money for any agricultural purpose, subject to the condition that he shall refund the same on failure to observe any of the conditions of the grant, shall on failure to observe any such condition and to repay the said sum to the State Government be liable to be proceeded against under the provisions of this Chapter as a revenue defaulter; and all the foregoing provisions of this Chapter shall, so far as may be, be applicable to such person.

Recovery of
monies from
survey.

223. Every person who may have become a surety under any of the provisions of this Code, or under any other enactment or any grant, lease or contract whereunder the sum secured is recoverable from the principal as an arrear of land revenue including a contractor referred to in clause (b) of sub-section (1) of section 221 shall, on failure to pay the amount or any portion thereof which he may have become liable to pay under the terms of his security bond, be liable to be proceeded against under the provisions of this Code as a revenue defaulter; and all the foregoing provisions of this Chapter shall, so far as may be, be applicable to such person.