

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.