

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.