

Power of
Collector to
give directions
regarding
payment of
revenue.

266. Subject to such orders as may be passed by the State Government, the Collector shall from time to time give orders and make known the same by notice, to be served on all superior holders of land paying revenue, or in their absence persons in possession, regulating the persons, places and times to whom and within which the revenue payable in respect of any land shall be paid :

Provided that, where the assessment leviable in any case under the provisions of this Chapter does not exceed one rupees per annum, it shall be lawful for the Collector subject to the orders of the State Government to levy, in lieu of such assessment, a single lump sum of such amount as the Collector, subject as aforesaid deems to be a fair equivalent of the assessment but not in any case exceeding thirty times the assessment.

Notice of
demand may
be served
after arrears
due.

267. (1) If any land revenue is not paid, at or within, the time when it becomes payable the Collector may, on or after the day following that on which the arrears accrue due, cause a notice of demand to be served on the superior holder or on the person in possession, or on both.

(2) Every person to whom any such notice is issued shall be chargeable in respect thereof with a fee not exceeding two rupees calculated according to the rates specified in this behalf in the table in Schedule F :

Provided that, in no case shall the fee chargeable for any notice exceed the amount of the land revenue in respect of which the said notice is issued.

(3) If the superior holder or person in possession, as the case may be, shall, for the space of twenty days after service of written notice of demand of payment, fail to discharge the revenue due, it shall be lawful for the Collector to levy the same by—

(a) attachment and sale of the defaulter's movable property ; or

(b) attachment and sale of such portion of the land on which the revenue is due as may be required to satisfy the demand ; or

(c) attachment and sale of the right, title and interest of the defaulter in any other immovable property.

Such sales shall be by public auction and shall not take place until at least fifteen days after notice thereof shall have been published in the *Official Gazette*.

Sales how
to be
conducted.

268. Sales under the provisions in this Chapter shall be conducted in accordance with the provisions contained in sections 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 218, 219 and 220 of this Code :

Provided that, a sale may from time to time be postponed for any sufficient reason recorded in that behalf ; and when the sale is postponed for a period longer than thirty days, a fresh notice shall be issued unless the defaulter consents to wave it.

Defaulters
may be
arrested and
confined.

269. If the sale of the defaulter's property does not satisfy the demand in respect of the arrears of land revenue, it shall be lawful for the Collector to cause the defaulter to be apprehended and confined in the civil jail according to the