

(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 <sup>1</sup>[(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, <sup>2</sup>[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

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

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