

**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 an 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 ;