

(3) A similar statement of account certified by the Collector of Bombay may by proceeded upon as if certified by the Collector of a district under this Code.

176. An arrear of land revenue may be recovered by any or more of the following processes, that is to say,—

Process of recovery of arrears.

(a) by serving a written notice of demand on the defaulter under section 178 ;

(b) by forfeiture of the occupancy or alienated holding in respect of which the arrear is due under section 179 ;

(c) by distraint and sale of the defaulter's movable property under section 180 ;

(d) by attachment and sale of the defaulter's immovable property under section 181 ;

(e) by attachment of the defaulter's immovable property under section 182 ;

(f) by arrest and imprisonment of the defaulter under sections 183 and 184 ;

(g) in the case of alienated holding consisting of entire villages, or shares of villages, by attachment of the said villages or shares of villages under sections 185 to 190 (both inclusive) :

Provided that, the processes specified in clauses (c), (d) and (e) shall not permit the attachment and sale of the following, namely :—

(i) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments as, in accordance with the religious usage cannot be parted with by any woman ;

(ii) tools of artisans and, if the defaulter is an agriculturist, his implements of husbandry, except an implement driven by mechanical power and such cattle and seed as may, in the opinion of the Collector, be necessary to enable him to earn his livelihood as such and also such portion of the agricultural produce as in the opinion of the Collector is necessary for the purpose of providing, until the next harvest, for the due cultivation of the land and for the support of the holder and his family ;

(iii) articles set aside exclusively for the use of religious endowments ;

(iv) houses and other buildings (with the materials and sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment), belonging to an agriculturist and occupied by him.

177. The said processes may be employed for the recovery of arrears of former years as well as of the current year.

Revenue demands of former years how recoverable.

178. (1) A notice of demand may be issued on or after the day following that on which the arrear accrues.

When notice of demand may issue.