

(4) Any period intervening between the first day of the revenue year and any date fixed for the payment of land revenue by such rules shall be deemed to be a period of grace, and shall not affect the provisions of sub-section (1).

Temporary
attachment
and
management
of village or
share of
village.

171. (1) If owing to disputes amongst the shareers, or for other cause, the Collector shall deem that there is reason to apprehend that the land revenue payable in respect of any holding consisting of an entire village or of a share of a village will not be paid as it falls due, he may cause the village or share of village to be attached and taken under the management of himself, or any agent whom he appoints for that purpose.

(2) The provisions of section 186 shall apply to any village or share of a village so attached and all surplus profits of the land attached, beyond the cost of such attachment and management, including the payments of the land revenue and the cost of the introduction of a revenue survey, if the same be introduced under the provisions of section 187 shall be kept in deposit for the eventual benefit of the person or persons entitled to the same, or paid to the said person or persons from time to time as the Collector may direct.

Temporary
attachment
and
management
of village or
share of
village to be
vacated
(withdrawn)
on security
being
furnished.

172. The temporary attachment and management of a village or share of a village under section 171 shall be vacated if the person primarily responsible for the payment of revenue or any person who would be responsible for the same if default were made by the person primarily responsible shall pay the costs, if any, lawfully incurred by the Collector upto the time of such vacation and shall furnish security satisfactory to the Collector for the payment of the revenue, at the time at which or in the instalments, if any, in which it is payable under the provisions hereinafter contained.

'Arrear',
'defaulter'.

173. Any land revenue due and not paid on or before the prescribed dates becomes therefrom an arrear, and the persons responsible for it under the provisions of section 168 or otherwise become defaulters.

Penalty for
default of
payment of
land
revenue.

174. If any instalment of land revenue or any part thereof is not paid within one month after the prescribed date, the Collector may in the case of a wilful defaulter impose a penalty not exceeding twenty-five per cent. of the amount not so paid :

Provided that, no such penalty shall be imposed for non-payment of any instalment (the payment of which is suspended by the order of the State Government), in respect of the period during which the payment remained suspended.

Certified
accounts to
be evidence
as to
arrears.

175. (1) A statement of account, certified by the Collector or by an Assistant or Deputy Collector or by a Tahsildar shall, for the purposes of this Chapter, be conclusive evidence of the existence of the arrear of the amount of land revenue due, and of the person who is the defaulter.

(2) On receipt of such a certified statement of account, it shall be lawful for the Collector, the Assistant or Deputy Collector or the Tahsildar in one district to proceed to recover the demands of the Collector of any other district under the provisions of this Chapter as if the demand arose in his own district.