

# The Revenue Recovery Act, 1890

UNION OF INDIA

India

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### Act 1 of 1890

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### 21.

/958Statement of Objects and Reasons.-The principal object of this Bill (sections 3 and 4) is to provide for the recovery of arrears of revenue in districts other than those in which the arrears have accrued. The necessity of making provision in this behalf arises from the fact that most of the enactments relating to the recovery of revenue are local in their operation. Thus, the North-Western Provinces Land-revenue Act, 1873, extends only to the territories for the time being under the government of the Lieutenant-Governor of those Provinces, and the Oudh Land-revenue Act, 1876, only to the territories under the administration of the Chief Commissioner of that Province. The consequence is that a process for the recovery of an arrear which has accrued in Oudh cannot be enforced in an adjoining district of the North-Western Provinces. Similarly, a process for the recovery of an arrear which has accrued in the North-Western Provinces cannot be enforced in Madras, Bombay, Bengal, the Punjab or the Central Provinces. It has even been doubted whether, in the absence of such a clause as is to be found in section 94 of the Central Provinces Land-revenue Act, 1881, a process issued for the recovery of an arrear which has accrued in one district of the North-Western Provinces can be enforced in another district of those Provinces. The very great inconvenience arising from such a state of the law has been represented to the Government of India by the Governments of the North-Western Provinces and Oudh and the Punjab, and legislation on the lines of this Bill has been urged by those Governments and approved by all other Local Governments.2. The minor object of the Bill (section 5) is to provide, as in section 61, subsection (3), of the Punjab Municipal Act, 1884, a machinery for the recovery of sums which are recoverable by officers other than Collectors and by public bodies as if the sums were arrears of land-revenue. Such sums are those mentioned in section 4, Act XII of 1850, section 9, Act XVII of 1878, and section 77, Act XV of 1879, which are recoverable as arrears of land-revenue by the head of the office, the District Magistrate and the Rangoon Port Commissioners, respectively.3. Section 6, sub-section (4), of the Bill lays down a rule which has been law in the Bengal Presidency since the year 1822 and has

since been enacted for most other parts of British India.[14th February, 1890]An Act to make better provision for recovering certain public demands.Whereas it is expedient to make better provision for recovering certain public demands; It is hereby enacted as follows:-

The Act has been extended to the Union territory of (1) Goa, Daman and Diu by Regulation 12 of 1962, (2) Dadra and Nagar Haveli by Regulation 6 of 1963, (3) Laccadive, Minicoy and Amindivi Islands by Regulation 8 of 1965. These islands are now known as Lakshadweep, see Act 34 of 1973, Section 3 (w.e.f. 1.11.1973) and (4) Pondicherry by Act 26 of 1968.The Act has now been extended to Sikkim, see S.O. 529(E)/1973.

## **1. Title and extent .-(1) This Act may be called The Revenue Recovery Act, 1890.**

(2)It extends to [the whole of India except] [the State of Jammu and Kashmir] [ Substituted by Act 33 of 1950, Section 2 and Sch., for " Part B States" .]; [\*] [ The word " and" at the end of sub-Section (2), and sub-Section (3) repealed by the Repealing and Amending Act 10 of 1914, Section 3 and Sch.II.][\*] [ The word " and" at the end of sub-Section (2), and sub-Section (3) repealed by the Repealing and Amending Act 10 of 1914, Section 3 and Sch.II.]

## **2. Definitions .-In this Act, unless there is something repugnant in the subject or context,-**

(1)"district" includes a presidency-town;(2)"Collector" means the chief officer in charge of the land-revenue administration of a district; and(3)"defaulter" means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

## **3. Recovery of public demands by enforcement of process in other districts than those in which they become payable .-(1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the Schedule, stating-**

(a)the name of the defaulter and such other particulars as may be necessary for his identification, and(b)the amount payable by him and the account on which it is due.(2)The certificate shall be signed by the Collector making it [or by any officer to whom such Collector may, by order in writing, delegate this duty], and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.(3)The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land revenue which had accrued in his own district.

**4. Remedy available to person denying liability to pay amount recovered under last foregoing section .-(1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate, that person may if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.**

(2)A suit under sub-section (1) must be instituted in a civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.(3)In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.(4)[ This section shall apply if under this Act as in force as part of the law of ] [Pakistan or] [ Inserted by the India (Adaption of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.] [Burma, or under any other similar Act forming part of the law of ] [Inserted by A.O. 1937. ] [Pakistan or] [ Inserted by the India (Adaption of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.] [Burma, proceedings are taken against a person in ] [Inserted by A.O. 1937. ] [Pakistan or Burma, as the case may be,] [ Substituted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947, for " Burma" ].[for the recovery of an amount stated in a certificate made by a Collector in ] [Inserted by A.O. 1937. ] [any State to which this Act extends.] [ Substituted by Act 33 of 1950, Section 2 and Sch., for " a Part A State or a Part C State" .]

**5. Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities .-Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act, as if the sum were payable to himself.**

**6. Property liable to sale under this Act .-(1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immovable property belonging to the defaulter in the district.**

(2)The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.(3)Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof, shall be void as [against the Government] and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.(4)Subject to the foregoing provisions of this section, when proceedings are taken against any immovable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no encumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings before taken against those interests.(5)A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

## **7. Saving of local laws relating to revenue .-Nothing in the foregoing sections shall be construed-**

(a)to impair any security provided by, or affect the provisions of, any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue, or(b)to authorise the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

**8. Recovery in India of certain public demands arising beyond India .-When this Act has been applied to any local area which is under the administration of [the Central Government ][\* \*] [ The words " or the Crown Representative" omitted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.] but which is not part of [India] [ Substituted by A.O. 1950.], an arrear of land-revenue accruing in that local area, or a sum recoverable as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in that local area, may be recovered under this Act in [India] [ Substituted by A.O. 1950.].**

## **9. [ Recovery in India of land-revenues, etc., accruing in Burma**

.- (1) The Central Government may direct that an arrear of land-revenue accruing in Burma or a sum recoverable in Burma as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in Burma may be recovered under this Act in ][\*] [ The word " British" omitted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.][India and thereupon such arrear or sum shall be so recoverable:Provided that the Central Government shall not give any such direction unless it is satisfied that the remedy available under section 4 of this Act in ] [Inserted by A.O. 1937. ] [\*] [ The word " British" omitted by the India

(Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.][India to a person paying under protest in ] [Inserted by A.O. 1937. ] [\*] [ The word " British" omitted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.][India an arrear accruing in ] [Inserted by A.O. 1937. ] [\*] [ The word " British" omitted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.][India is available under Burma law in Burma to a person paying under protest in ] [Inserted by A.O. 1937. ] [\*] [ The word " British" omitted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.][India an arrear accruing in Burma.(2)For recovering by virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super-tax in force in Burma, the Collector shall have such additional powers as he has in the case of Indian income-tax and super-tax under the proviso to section 46(2) of the Indian Income-tax Act, 1922.] [Inserted by A.O. 1937. ](3)[ Sub-sections (1) and (2) shall apply in relation to Pakistan as they apply in relation to Burma.] [ Inserted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.]

## 10. [ Duty of Collectors to remit moneys collected in certain cases

.-Where a Collector receives a certificate under this Act from a Collector of another State or a Collector in ][Pakistan or] [ Inserted by the India (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947.][Burma, he shall remit any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter.] [Inserted by A.O. 1937. ]THE SCHEDULECERTIFICATED[See section 3, sub-section (1).]FromThe Collector of.....ToThe Collector of.....Dated the ..... of ..... 20 .....The sum of Rs..... is payable on account of .....by ..... son of ..... resident of ....., who is believed (to be ..... at ..... ) (to have property consisting district ..... at ..... ) in your district.Subject to the provisions of the Revenue Recovery Act, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at.....Collector of.....