

Andhra Pradesh Board of Revenue Standing Orders - Collection of Revenue

ANDHRA PRADESH

India

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Rule

ANDHRA-PRADESH-BOARD-OF-REVENUE-STANDING-ORDERS-COL of 1971

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Andhra Pradesh Board of Revenue Standing Orders - Collection of Revenue B.S.O. 35 Payment of Revenue:

1. Date of Payment:- Kistbandi: - A Table is given in Appendix I showing the periods of the year at which the land revenue becomes payable in the several districts.

Note 1: - Any sum remaining after the 10th of each of the months specified is regarded as an arrear. Note 2: - In the case of pattas for amount less than one rupee, however, the whole amount should be collected at once in the most convenient kist month, which will be fixed by the Collector.

2. Place of Payment:(a) Payment in Sub-Treasury: - Ryots who have to pay land revenue on ryotwari and minor inam lands are permitted to pay the revenue in any sub-treasury in the State provided that the conditions specified below are satisfied in each case.

(i) The land revenue payable in respect of each taluk paid in a sub-treasury shall not be less than Rs. 50 for each instalment of kist or Rs. 200 for the fasli. (ii) The challans accompanying the remittances shall be in triplicate (as required by Subsidiary Rule 10 (e) under Treasury Rule 10 in the Andhra Pradesh Treasury Code, Volume I) and shall be prepared separately for each taluk with full particulars showing the names of the villages, the survey numbers of fields and the numbers of the

holdings, the names of the registered holders or of the persons who pay the amounts if they are not the registered holders, the instalment of the kist and the fasli to which it relates.(iii)The payment shall be made on or before the 3rd of the month in which the kist is payable.(iv)The Government will not be responsible for any loss or damage which may be caused to a ryot on account of coercive processes taken in the villages concerned, if the entire amount due is not paid on or before the prescribed date, or if credit has not been taken in the accounts due either to the neglect, or omission on the part of the ryot to note the correct particulars necessary to enable the amount to be properly credited in the accounts or to any other causes.When payment is made into a sub-treasury, the officer receiving the payment should, in cases where the payment relates to his taluk, take immediate steps to have the payment incorporated in the Village and Taluk accounts. In cases where a payment relates to another taluk, the officer receiving the payment should, on the day on which the payment is made, send one of the challans to the Tahsildar of the taluk concerned in which the lands are situated as.intimation of the payment and the latter, on receipt of the intimation, should take immediate steps to have the payment incorporated in the Village and Taluk accounts.(b)Payment in Village: - Except in the cases referred to above, the revenue due on ryotwari and minor inam lands should be paid in the village in which the lands are situated.B.S.O. 36 : The Collecting Agency:- It is no part of the duty of the Karnam to make collections of Revenue, this should always be done by the Village Munsif. Any other person, if he is authorised by the Collector, may also collect land revenue and issue a receipt for the land revenue collected by him. When, however, the Village Munsif has already signed a receipt, the payer can demand that the Karnam shall also sign it in token of his having made due entry of the sum in the account.B.S.O. 37 : Current Collections:- It is of importance that the current revenue should be collected within the fasli year, and Collectors should make every exertion to secure this object. When arrears are allowed to accumulate, their realization cripples the resources of the ryots, renders the collection of the current year's revenue difficult and gives the inferior officials an opportunity for oppression.B.S.O. 37-A : Over-Payments:

1. Adjustment of over-payments: - Over-payments made on account of any patta and not refunded before the preparation of Village Account No.14C. should be treated as advance payments of the succeeding fasli and adjusted towards the succeeding year's assessment under the same patta wherever the patta continues to exist. If, however, after the account has been prepared and before the demand for the subsequent fasli has fallen due, the registered holder requests that the over-payment should be refunded in cash, refund in cash should be made under the orders of the Revenue Divisional Officer and the amount should be deleted from Section I of the Village Account No. 14-C.

2. Unadjustable items to be refunded on demand: - Jamabandi Officers should notify that over-payments which cannot be adjusted towards any patta will be paid on demand at the jamabandi, and they should comply with all demands for repayment of such amounts shown to be due in Account No.

14-C.

3. List of over-payments to be published in the village: - As soon as the accounts of the fasli are closed and the exact amounts of over-payments can be ascertained from columns 1 to 6 of Account No. 14C. a notice signed by the Tahsildar should be published in the village giving a list of over-payments and stating that the amounts which can be adjusted as advance payments towards pattas will be adjusted towards the revenue due under those pattas in the current year, and that persons who have made over-payments which cannot be so adjusted, should apply to the Tahsildar for the refund of those amounts. The notice and the list should be prepared in duplicate and the Village Headman should be required to return one copy with the signature or mark of parties to whom refunds are due as far as practicable and with a certificate to the effect that it was duly published not only in writing but by beat of drum in the village. The procedure for the refund of over-payments is laid down in S.O. No. 189, Paragraphs 9 to 11.

B.S.O. 37-B : Collection and refund of back assessment:

1. In cases of oversight: - In cases where the occupations of land at the disposal of Government has escaped notice, the collection of back assessment shall be limited to the period of occupation (whether authorised or unauthorised) or to ten years, whichever is less.

2. In case of positive error: - In cases where assessment has not been collected when it was due or an amount less than it was due has been collected, owing to some positive mistake on the part of officers of Government, such as wrong registry of ryotwari lands as inam, entry of a wrong area or assessment etc., the claim of Government to back assessment should be restricted to three years previous to the year of detection of the mistake. The instructions in Board's Standing Order No.189 apply to the refund of amounts collected in excess of what is due to Government in such cases.

B.S.O. 37-C : Collection of disputed items of revenue:- When a suit is filed against the Government in respect of an item of revenue,, the collection of such revenue will ordinarily continue to be made until the decision of the court of first instance is given, unless the party obtains an injunction from the court restraining the Government from collecting such revenue. If the court of first instance declares the collection of the item of revenue in question to be illegal, no further collection thereof

will ordinarily be made pending the result of appeal, unless such suspension of collection, might (as in the case of demands under the Irrigation Cess Act, 1865) result in subsequent collection being barred by limitation. In that case, collection shall not be suspended. The procedure for the refund of disputed items of revenue is laid down in S.O. No. 189, paragraph 12. B.S.O. 38 : Deleted:- (Board's Ref. A/49/249/70, dated 17.06.1971) B.S.O. 39 : Writing off of irrecoverable arrears:

1. Powers of Collectors and Divisional Officers: - Collectors can, on their own authority, write off irrecoverable arrears of (a) Land Revenue including water cess, (b) Local Fund Cess (c) Local Fund Revenues other than Cess such as Fishery and, Ferry Rents; and (d) Irrigation Cess, provided that they fall under one of the following heads:

(1) amounts erroneously included in the demand; (2) amounts wrongly charged on the lands taken up for public works; (3) amounts remitted after Jamabandi; (4) prohibitory assessment and enhanced water-cess that have been remitted; (5) demands remaining undischarged after sale of the defaulter's property; (6) Litigation-cess charged in respect of lands not liable to the payment of such cess; and (7) of items of revenue creditable to irrigation cess fund. This power is subject to a limit of Rs. 1000 in regard to each item under the fifth head above. Divisional Officers can exercise similar powers in respect of all the heads except (7) subject to a limit of Rs. 500 in regard to each item under the fifth-head. Collectors can also write-off irrecoverable arrears in cases where the defaulter has no property provided that the arrears do not exceed Rs. 1000/- in each item. Divisional Officers can also write-off the irrecoverable arrears in cases where the defaulter has no property provided that the arrears do not exceed Rs. 500 in each item. Interest and any cess due in respect of any item so written off should also be written off on the authority of the same order. The total of the amounts written off by the Collectors and Divisional Officers under the authority of this order will be exhibited under each head in the monthly demand, collection and balance statements submitted to the Commissioner of Land Revenue.

2. Powers of the Commissioner of Land Revenue: - The Commissioner of Land Revenue can, on its own authority, write off irrecoverable arrears of (a) Land Revenue, (b) Local Fund Cess and (c) other revenues relating to the Revenue Department. Interest and any cess in respect of items so written off should also be written off on the authority of the same order.

3. Quarterly statements of irrecoverable arrears: - Collectors should submit quarterly statements to the Commissioner of Land Revenue in the prescribed form showing such items as require the sanction of the Commissioner of Land Revenue. The returns should reach the office of Commissioner of Land Revenue not later than 20th of the month after the close of each quarter.

4. Proclamation of the amounts written off: - In order to avoid exaction by the last grade Government revenue servants, special care should be taken whenever arrears are written off the accounts to make known to the defaulters concerned that there is no further demand against them. The remission of arrears should be published at the taluk office, and in the village chavadi or in any public place in the village where there is no chavadi.

B.S.O. 40 : Gross Collection to be Credited:- Collectors should be careful that the gross revenue collected in their districts is duly brought to account. The practice of liquidating stipendiary allowance or making other payments by deductions from the State revenue is strictly prohibited except where the special sanction of Government or the Commissioner of Land Revenue has been obtained, or where such a procedure is specially permitted by the Standing Orders, (vide S.O. No. 90, paragraph 23, S.O. No. 55, paragraph 2) or the Special Funds Code (vide also Treasury Rule 7(1) and Subsidiary Rule 4 and instruction 2 under Treasury Rule 10 in the Andhra Pradesh Treasury Code Volume I.) B.S.O. 41 : General Procedure under the Andhra Pradesh Revenue Recovery Act, 1864 (Act H of 1864), as amended:

1. Definition of "Land-holder" "revenue" and "rent": - The term "Landholder" in Section 1 of A.P. Revenue Recovery Act, 1864 (II of 1864) embraces every description of person holding land subject to the payment of revenue to Government. These persons are all subject to one law for the recovery of arrears due by them, whether they are of the class termed "Proprietors" in the Regulations of 1803, or transfer's as defined in Section 9(1) of Act IV of 1911, or whether they are ryotwari holders of land. The payment made or due by landholders to Government is termed "Revenue". The payment due to landholders by their tenants, is, for the sake of distinction, designated "Rent" under the A.P. Estate Land Act I of 1908. Under Section 9 of Act III of 1905, the amount of assessment and penalty imposed on unauthorised occupation of lands which are the property of Government, as defined in Section 2 of the Act, is deemed to be "Land Revenue" and may be recovered from the occupant as "Arrears of Land Revenue" under the provisions of Act II of 1864 or Act VI of 1867 as the case may be.

2. Definition of Land: - The "Land" in Section 2 signifies all lands included in a ryot's holding and not merely the portion of land in respect of which arrears may accrue.

3. Property amenable to coercive processes: - Sections 5 and 6 enable a Collector or other officer empowered by the Collector, generally the Tahsildar of the taluk, to realize an arrear with all costs by the sale of either the movable or the immovable property of the defaulter, or of both at his discretion. It does not matter whether the defaulter is a zamindari or a ryotwari landholder. But it is provided that if the defaulter holds under a permanent sanad, the mode of recovering the arrear shall be in accordance with the terms of the sanad. In the case of estates held under a Sanad-i-Milkiyat-i-Istinirar, the personal property of the zamindar or transferee as defined in Section 9(1) of Act IV of 1911 should first be sold, and then the land, if the arrear is still un-liquidated.

Note: - The undivided property of a joint family cannot be proceeded against under Act II of 1864 for realising the arrears of revenue due by a member of the joint family in respect of separate property owned by him.

4. Exemption of certain property belonging to agriculturists: Government have, by a departmental order, directed that the implements of husbandry and one pair or ploughing cattle for each cultivator and such personal ornaments as in accordance with custom or religious usage cannot be parted with by a woman, for example, a "tali" or "Wedding ring" should be considered as exempted from attachment and sale for arrears of revenue. The attachment of the doors and windows of houses is illegal.

Note 1: - The exemption referred to above should be allowed in cases of unauthorised cultivation by person who own no lands in the village. Note 2: - If Several holdings are owned by a ryot, he will be entitled to exemption as regards only one pair of cattle on each occasion of distraint. Note 3: - Where several persons own holding jointly, each is entitled to the exemption for himself.

5. Interest on arrears: - Under Section 7, arrears bear interest at the rate of 6 percent per annum, but except under the orders of the Collector or the Divisional Officer, and except in regard to zamindari kists and kists of inam villages, interest shall not be charged on the arrears of land revenue until the end of the fasli year.

6. Procedure in distraint: - Sections 8 to 21 set-forth the rules to be observed in respect of the distraint of movable property. The order to distraint (Notice of Demand No. 1) will generally be issued by the Tahsildar or by the Taluk Head Clerk; but the Tahsildar or the Taluk Head Clerk must be empowered in

this behalf by the Collector, and this as a rule, should be done by a general order from the Collector empowering all such officers to take action. In every case the distrainer should be furnished with a demand in writing which he must produce, and which if the arrear, etc., be not at once paid, will be his authority, without further notice, for making the distress.

Note: - Revenue inspectors have also been empowered to issue notices of demand for arrears, in the case of villages situated within their firkas.

7. Sale of distrained property: - Sections 22 to 24 prescribe the rules to be observed in the sale of distrained property. Fifteen days must elapse after the notice of sale has been duly published before the sale can take place, and under Section 10 the defaulter's property must be released if payment of the arrear with costs, etc., is made before sunset on the day previous to the day of sale.

8. Attachment of Land: - The sections of the Act already mentioned in paragraphs 6 and 7 above refer to the distraint of movable property. The Act next proceeds, in Sections 25 to 35 to prescribe rules for the attachment and management of land. Before land is attached a written demand must be served on, and a copy given to, the defaulter, and after attachment is made a notice containing certain particulars must be affixed on some conspicuous part of the land, and the attachment must be notified by public proclamation on the land as well as by publication in the district gazette. These preliminaries should invariably be observed before land is brought to sale.

Note: - (1) The notice of attachment shall, whenever possible be served on defaulters personally; where this is impossible it should be published by beat of tom torn in the village and a list should be pasted prominently in the village chavadi or the temple of the village diety or some other place of public assembly in the village. Note: - (2) If the land belongs to a soldier who is still in service, whether the land is owned by him singly or jointly and whether it has been assigned to him for service during the war or has been inherited by him or acquired by him by sale, gift, or otherwise, the revenue authorities should, before bringing the land to sale for non-payment of assessment, inform the defaulter through his Commanding Officer that the assessment on the land is overdue and that, if it is not paid within two months, the land will be brought to sale. Specific sanction of the Collector should be obtained before any land which belongs to a serving soldier is sold for arrears of revenue. Before according sanction the Collector shall obtain the orders of the Commissioner of Land Revenue.

9. Management of attached land: - Provision is made under Sections 28 to 33 for managing landed property at any time during attachment. Such management should not be undertaken except so far as may be absolutely necessary during the interval between attachment and sale, or in very exceptional cases, in which the sanction of the Commissioner of Land Revenue should be applied for and the reasons for adopting this course fully stated. The practice of managing estates on which arrears have been allowed to accumulate, with a view to their restoration when clear, is very objectionable, and will not be allowed except for special reasons. The measures authorised by the law must be adopted for the prompt realization of all arrears by the sale of the property, movable or immovable of the defaulting landholder, and it should be clearly intimated to defaulting zamindars and mittadars that the Collector will not undertake the management of their estates when they are in arrear, but will proceed at once to realize it in the manner prescribed by the Act.

Proposals for the employment of any temporary establishment required for managing attached estates should be submitted to the Government through the Commissioner of Land Revenue and the Collector should not employ the staff until the sanction of the Government has been received.

10. Payment of arrears by persons interested: - Under Sections 35 and 37, as amended by Madras Act I of 1897 tenants and bona fide mortgagees of land, attached for arrears or about to be sold, as well as all persons not being in possession thereof but bona fide claiming an interest therein adverse to the defaulter, are given, the option of realising it by payment of the arrear, such persons should be allowed every reasonable facility to save their interest in the land.

Note: - Absentee ryots and encumbrances are permitted to register their addresses and the survey numbers in which they are interested on payment of an annual fee of one rupee which will hold good even if the survey numbers are included in several holdings as situated in several villages of a taluk. If any of these survey numbers are notified for sale for arrears, the fact should be intimated in time to the registered addresses. If the notice is sent by hand, an acknowledgment should be obtained, if by post, it should be registered "for acknowledgment". As a registration fee is levied, no postage or other charges should be made for sending the notice.

11. Procedure in selling land: - Sections 36 to 45 apply to the sale of land and the consequences of such sale. The sanction of the Commissioner of Land Revenue previous to the sale of land is not necessary except in the case of

zamindaris held under Sanad-i-Milkiyat-i-Istinn-ar. Portions of such zamindaris which have been separately registered as sub divisions may also be sold without the previous sanction of Commissioner of Land Revenue. In addition to the notice required to be issued, when the land of a defaulter is attached, another notice of sale must be issued. This notice must contain the particulars mentioned in clause 2 of Section 36. It must be issued in English as well as in the regional language and fixed up at least one month before the sale, in the Collector's office and in the other places specified. It must also be read out in full at the time of sale, and initialled publicly as so read. A notice in the Form 7-A given in Appendix II should also be published in the district gazette at least a fortnight before the date of the intended sale. When an estate or portion of an estate registered in the name of a transferee under Act IV of 1911 is to be proceeded against for the recovery of arrears of revenue, a copy of the notice should also be served on the owner of the estate not less than one month before the sale. Before the land is sold it should be inspected by an officer not lower in rank than a Revenue Inspector. The officer conducting the sale should himself read the notice and certify the fact in his report of the sale.

Note (1): - Collectors should abstain, except in cases of absolute necessity, from proposing the sale of ancient zamindaris. Note (2): - When large permanently settled estates are sold, the sale should be conducted in the presence of a covenanted officer or Deputy Collector. Petty sales for small balances may take place at the taluk cutcherry in the presence of the Tahsildar or some other servant deputed by the Collector for the purpose. Note (3): - If the defaulter dies at any time before the date of sale of his holding, urgent steps should first be taken for the transfer of registry of the holding to his legal heirs; the sale proceedings should then be started de novo.

12. Who may bid: - Any person, including the defaulter, may bid at a sale of land; but public servants can do so only in conformity with the Government Servant's Conduct Rules.

13. Confirmation of sales: - A Subordinate, Deputy or Assistant Collector in charge of a division of a district has the power to confirm sales and issue certificates under Section 38, Act II of 1864. But the orders of these officers confirming or setting aside sales are subject to the general powers of revision and control exercisable by the Collector under Regulation VII of 1828. Such powers may be exercised by the Collector suo mom or at the instance of one or other of the parties concerned. The law imposes no

limitation as to the period within which such powers may be exercised.

Note: - A single certificate may be given for lands purchased at a single sale and the certificate may be in English or in the regional language.

14. Collection of arrears on minor inams in zamindars: - The relation of landlord and tenant does not exist between zamindars and holders of inams situated within their estates and settled by the Inam Commission. The quit rent on such inams can therefore be collected only under Act II of 1864. In cases in which the collection of quit rent and land-cess on such inams has been made over to zamindars, the latter should apply to the Collector to put Act II of 1864 into force against defaulting inamdars. Such applications must, however, be limited to the recovery of arrears of the three faslis immediately preceding the year in which application is made to the Collector, that being the period within which arrears can be recovered by suit in the civil courts.

15. Extent of land to be sold: - Section 44 authorises the Collector to sell the whole or any portion of the land of the defaulter for arrears of revenue due by him i.e., the whole or any portion of the holding of the defaulter and not merely the whole or any portion of the fraction of the holding on which the arrears have actually accrued. The latter clause of the section, however, provides that no larger "Section", of the land shall be sold than may be sufficient to discharge the arrears with costs, etc. With reference to this it should be a rule that no section less than a registered revenue field bearing a distinct number shall be sold when the field is in the sole possession of the defaulter.

16. Security for payment of arrears: - Under Section 47, Collectors are competent to accept security for the payment of an arrear, and to postpone the sale of the defaulter's property.

17. Imprisonment of the defaulter: - With reference to Sections 48 and 49, arrest for arrears of revenue may be resorted to when the Collector has reason to believe that the defaulter or his surety is wilfully withholding payment of the arrears, or has been guilty of fraudulent conduct to evade payment. Subsistence allowance should be granted to defaulters imprisoned for arrears due to Government at the rate fixed for judgment debtors under the Civil Procedure Code. In case the defaulter is imprisoned for arrears due

to local funds, the subsistence allowance should be charged to such funds. These provisions do not apply to Indian Officers or Soldiers or other persons in the Indian Army, who are exempt from arrest. When these persons fall into arrears, Collectors should follow the procedure prescribed in Section 9 of Regulation VIII of 1817.

18. Crops on the ground not to be interfered with exception: Except under the special provisions of Section 51, no interference with the land-holder is allowed by the Act in regard to the removal of his crops on the ground, unless they have been attached in due course of the law. When the revenue is payable in kind, which is now very seldom the case, authority is given by this section to prevent the removal of the crop until a division has been made, or security furnished for the Government share.

19. Collection of arrears of revenue other than land revenue: Under Section 52, arrears of revenue other than land revenue, and advances of public money for revenue purposes, as well as fees, etc., payable to village servants employed on revenue and police duties, and other lawful cases and all sums due to the State Government including compensation for any loss or damage sustained by them in consequence of a breach of contract may be recovered in the same manner as arrears of land revenue. A similar provision has been made in various special Acts such as the A.P. Excise Act: By itself however it does not convert the arrear into one of land revenue and so attract the attributes accorded by Sections 2 and 42. This has been done in some special Acts such as the Land Encroachment Act which says 'it shall be deemed to be land revenue'. Applications for the recovery of fees due to the village officers must, however, be limited to the recovery of arrears of the three faslis immediately preceding the year of their submission to the Collector.

20. Receipts by whom to be signed: - Under Section 56, the receipts to be given to all persons paying revenue are to be signed by the Collector or other officer empowered by him in that behalf. The receipts should be in Form No: 12 and 12A in Appendix II.

21. Procases to be served in other districts or taluks: - Under Section 57 as amended by Act VIII of 1914, Collectors may delegate all or any of their powers and duties under this section to any subordinate revenue officer not below the rank of a Deputy Tahsildar. Requisitions to other districts or to other taluks within the district, for the collection of arrears under Section 57 should be sent as sparingly as possible, wherever it is necessary to send a demand notice to another district, or to another taluk of the district, for attachment of movables, the Tahsildar or the Deputy Tahsildar of the taluk in which the default occurs should proceed against the land in his taluk simultaneously, so that no time may be lost, if eventually, it becomes necessary to pursue the latter course to a conclusion.

22. Property of minors: - Under Section 63 of the Act and Regulation X of 1831 no land which is the property of a minor and descended to him by the regular course of inheritance, shall, during his minority, be sold for arrears of revenue accruing subsequently to his accession to the same.

23. Limitation of time for execution of process: - Act II of 1864 does not prescribe any limit of time for the service or execution of processes issued under its provisions. It is necessary, however, both for the prompt recovery of the Government revenue and for the protection of revenue defaulters against the executions of unscrupulous process-servers, that some limit of time should be provided. The Board has fixed twenty days as the limit. Any process not served or executed within twenty days after issue must be returned by the process-server with an explanation of his failure to serve or execute it.

24. Publication of Revenue Recovery Act: - Collectors should make the provisions of the Revenue Recovery Act generally known and should enjoin on subordinate officers as well as on taluk and village servants employed in the collection of revenue the necessity of making themselves thoroughly acquainted with the Act.

25. Forms under the Act: - Forms under the Act will be found in Appendix II.

26. Illegalities and irregularities under Act II of 1864: - A list of illegalities which vitiate sale proceedings under the Andhra Pradesh Revenue Recovery Act II of 1864 and a list of irregularities which are merely infringements of executive instructions issued from time to time are given in Appendix III with a view that subordinate officers may avoid them.

B.S.O. 42 : Conduct of Sales :(i)General Rules: - The sale of property attached for arrears of any kind, whether due to Government or to an intermediate party should be peremptory and without reserve. It is the duty of the Collector to see that the sale is conducted under such supervision as shall prevent collusion. It should also be made known before the sale, the adjournments will not be granted, but that the sale will take place punctually, according to the terms of the notice.(ii)Confirmation of Sales: - The Collector or other officer empowered by the Collector, in that behalf shall confirm the sale immediately after the expiration of the prescribed time limit, provided there is no valid application from the defaulter or any other person interested in the property to set aside the sale and provided the highest bidder deposited the purchase money within the said period. The Collector or the officer concerned however has the discretion to extend the time for depositing the balance of purchase money when there is justification.(iii)Adjournment of sales: - Where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours and adjourned to the next business day, due notice of the day and hour being given. Lots should invariably be put up in the order in which they stand in the list.B.S.O. 42-A : Sale of land in or adjoining Reserved Forests: When private land in or adjoining reserved forests is about to be sold for arrears of revenue, notice should be given to the District Forest Officer. The District Forest Officer should, if it appears to him desirable that Government should purchase the lands for forest purposes, inform the Collector and the Collector, in consultation with the Conservator, should obtain the orders of the Commissioner of Land Revenue as to the advisability or otherwise of bidding or negotiating for the land on behalf of Government.B.S.O. 43 : Sale of land already alienated by the defaulter in favour of other parties: It is undesirable that land transferred by a registered holder, however informally, to another party, and on which no arrears are due, should be sold for arrears of revenue due by the registered holder on other land which is not brought to sale. Collectors should not sell land in the possession of alienees until all other land and property in the possession of the registered holder have been sold, or unless the arrear due is caused by the default of the alienee. Whether the land to be sold is in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated, should be ascertained by local enquiry.B.S.O. 44 : Procedure in case of doubtful ownership of land: Collectors can, at their option, proceed against the defaulter's personal or real property. The right course, therefore, when the ownership of land is disputed or doubtful, is to attach and, if necessary, sell the land on which the arrear is due, regarding the liability of which whoever the owner may be, there can be no question. The same course should be followed in realizing the quit rent upon enfranchised inams when the ownership of the property is doubtful.B.S.O. 45 : Buying in lands for Government:[General procedure:] [Substituted by G.O.Ms. No. 1041, Revenue, Dated 16.09.1976.] - In cases of revenue sales when there is good reason to suspect combination to prevent the realisation of the full value of the land, an officer who is authorised by the Collector and who is not the auction conducting officer shall bid on behalf of

Government upto an amount not exceeding 50% of the estimated value of the land or an amount equal to the arrears or revenue plus expenses, whichever is less, and purchase the property on behalf of the Government as the highest bidder. But in case of any other bidder in the auction making a bid in excess of 50% of the estimated value of the land or an amount equal to the arrears of revenue plus expenses, the officer bidding on behalf of the Government shall cease to take part in the auction. When land is brought in the Government the certificate should be issued in the name of the Government.

2. Treatment of bought-in-land: - Government have absolute right to lands purchased by them at sales for arrears of revenue; consequently such lands should not be treated in the first instance necessarily as village waste available for occupation by ryots with or without darkhast, but entered in taluk register No. 18-A and the village officers must clearly understand, and must also inform the ryots, that so long as the land is included in this register it will not be dealt with under the darkhast rules and that any unauthorised entry upon it will render the trespasser liable to the provision; of Act III of 1905, which should be applied in accordance with the instructions contained in Standing Order No. 26.

3. Trespass on bought - in land how dealt with: - If during the time that the land is retained on the register, it is occupied without permission whether by the former owner or by any one else, the Divisional Officer, Tahsildar or Deputy Tahsildar has full discretion to deal with the unauthorised occupation by applying in accordance with the instructions contained in Standing Order No. 26, such of the provisions of Act III of 1905 as may be expedient in the circumstances. If the land be really not of much value and the omission to obtain permission to occupy it is shown to have been due to ignorance, it would probably be sufficient to impose a nominal penalty under Act III of 1905 as a punishment, in addition to the taram assessment on the area occupied, the land being left in the possession of the occupier. But when the land is valuable, recourse should be had to the provisions of Act III of 1905 to oust the trespasser and when this object has been attained, the lands should be sold by auction. It is, however, open to the Revenue Divisional Officer to lease such land from year to year pending a resale to any person except the former owner (defaulter) or any undivided member of his family at a rent of not less than two times the assessment. Each case must be dealt with on its merits.

4. Re-sale or re-assignment of bought-in-land and its removal from the special register: - If the absence of competition at the revenue sale which necessitated the purchase of the lands on behalf of the Government was due to temporary causes such as bad seasons or combination among the villagers, the land should be put up to sale again with the greatest publicity at the earliest opportunity at which a successful sale can be anticipated. The Tahsildar can accord sanction to sell the land under this Standing Order and he may either conduct the sale himself or appoint a Deputy Tahsildar or Revenue Inspector as the selling officer. The sale will be subject to confirmation by the Divisional Officer. The Divisional Officer can, however, if he is satisfied that the land cannot fetch more than Rs.10 per acre at a fresh sale and that after enquiry it is found that the original owners or their undisputed heirs, who are entitled to be given preference, are not traceable, direct that it be struck off the separate register and classed as ordinary village waste. It will then be assigned subject to darkhast rules in Board's Standing Order No. 15 as modified by G.O. No. 1523, Revenue, dated 11th June 1949 and subsequent orders, if any. The register should, be carefully scrutinized by the Divisional Officers at the jamabandi with a view to determine what land should be struck off the register as valueless and care should be taken not to retain land on the register for unnecessarily long periods. Divisional Officers are, however, at liberty to restore such land to the register if they think fit.

Collectors can sanction the re-assignment of a bought-in-land whatever its value to the original owners or their undisputed heirs where they consider such re-assignment is otherwise unobjectionable. Note: - No land belonging to Government shall be sold under this Standing Order to any person other than a citizen of India, except by the Collector or the Commissioner of Land Revenue and with the previous permission of Government. Every sale made under this Standing Order shall be subject to the condition that, if the land is alienated without the sanction of Government in favour of any person other than a citizen of India, the sale shall thereupon become null and void. No assignment or sale of Government land under this Standing Order to a Company, association or society should be considered unless such company, association or society is a company within the meaning of that word in Section 3(1)(i) of the Companies Act, 1956 (Central Act I of 1956), or has been registered under the Societies Registration Act, 1860 (Central Act XXI of 1860), Religious Societies Act, 1880 (Central Act I of 1880), Andhra Pradesh Co-operative Societies Act, 1964 (Andhra Pradesh Act VI of 1964), Multi-unit Co-operative Societies Act, 1942, (Central Act VI of 1942), the Insurance Act, 1938 (Central Act IV of 1938), the Indian Trade Unions Act, 1926 (Central Act XVI of 1926) or by any Act of Parliament of the Union of India or the State Legislature in the Union of India. This order insisting on registration does not apply to Roman Catholic churches, dioceses, other Roman Catholic missions and Congress organizations.

5. Forms of notice for the re-sale of land under paragraph 4 and of the title deed to be granted to purchasers: - The forms of notice of sale and orders of assignment prescribed in Board's Standing Order Nos. 15 and 21 should be adopted as may be appropriate in each case and suitably modified to suit individual cases.

6. [Buying in Buildings (with the materials and the sites thereof and the land immediately appurtenant thereto), for Government : General Procedure: [Substituted by G.O. Ms.No 1041, Revenue, Dated 16.09.1976.] - In case of revenue sales when there is good reason to support to suspect combination to prevent the realisation of the estimated value of the building, an officer who is authorised by the Collector and who is not the auction conducting officer shall bid on behalf of Government, up to an amount not exceeding 50% of the estimated value of the building or an amount equal to the arrears of revenue plus expenses, whichever is less, and purchase the property on behalf of the Government as the highest bidder. But in case of any other bidder in the auction making a bid in excess of 50% of the estimated value of the building or an amount equal to arrears of revenue plus expenses, the Officer bidding on behalf of the Government shall cease to take part in the auction. When the building is bought in by Government, the certificate should be issued in the name of the Government].

7. Government have an absolute right to buildings purchased by them at sales for arrears of revenue: - All buildings bought-in by Government, will be handed over to the Public Works Department for maintenance, repairs, use, etc.,

B.S.O. 46 :Service of Process for recovery of arrears of revenue:

1. Serving Agency: - Where practicable, processes under A.P Act II of 1864 should be served and distrains and attachments for arrears under the same Act made by Village Headmen both in Government villages and in proprietary estates; these are among their legitimate duties and must be performed gratuitously.

2. Employment of batta peons: - With the Collector's prior approval, the Divisional Officers, however, may employ batta peons, when really necessary; but the entertainment, as peons, of needy cutcherry retainers should be carefully guarded against, and it should be made a rule that no processes shall be executed by batta peons except in the presence of the headmen of the village. The number of batta peons required for each taluk should be determined by Divisional Officers and a register should be kept of them. They should be told off for duty by turns, in the order in which their names appear on the register. The number for each taluk should be so fixed that the cost may be covered by the amount collected during the year, and the scale altered from time to time under the orders of the Divisional Officer according to requirements.

3. Rate of batta: - The maximum rate of batta for serving processes and for making distress or selling property will be Rs.2 per day. Batta is leviable only in cases where the process is served by the paid agency specially entertained under the Act, and when so levied, should be collected in cash and credited to the head of "029 Land Revenue (e) other Receipts (vii) other items". Batta should not be levied when the arrears are paid before processes are actually served on defaulters.

4. Process fees: - In the settlement reports submitted by Collectors, the amount of process fees collected and paid to persons deputed under the Act during the year should be specially mentioned when noticing the coercive measures adopted for the collection of revenue.

5. Maintenance of process registers in taluk offices: - Three registers of processes issued should be maintained in the taluk in the forms given in Appendix IV either the Tahsildar or the Headquarters, Deputy Tahsildar or Head Clerk should scrutinize these registers every day and insist on the punctual execution of processes. This duty should receive particular attention during the kist months.

B.S.O. 47 : Recovery of arrears of revenue on land attached by civil court:

1. Effects of attachment by civil courts: - Attachment of land by civil courts, whether before or after judgment, is no bar to its attachment for arrears of revenue. Collectors have the same authority to attach and sell land and the crops standing thereon for arrears of revenue after attachment by a civil court as before it; what the courts attach and sell being only the right, title and interest of the judgment debtor in the land and crops, while the revenue authorities sell the land itself and the crops standing on it.

2. Notice to civil courts: - If, in the course of distraining land and the crops standing thereon for arrears of revenue, it be found that the right, title and interest therein of the defaulter have been previously attached by order of a civil court, notice of the distraint for arrears and of the intention of the revenue authorities to bring the land and crops to sale in default of the arrears being liquidated, shall be given to the civil court under whose orders such attachment has been made.

B.S.O. 48 : Recovery of arrears of revenue on land sold by civil courts: No steps should be taken to recover arrears of revenue from the proceeds of land sold under the decree of a Civil Court. Process can be issued under the revenue law for the recovery of Government dues, current and arrears, against the land itself and without reference to changes of ownership. The purchaser at a court sale takes the land with its encumbrances, and as proclaimed in the notification on the subject issued in all districts, he can ascertain by application to the Tahsildar what these encumbrances are so far as Government arrears are concerned. B.S.O. 49 : Rewards for information of land revenue frauds: If any information is given at or before the time of the annual settlement, or within a reasonable period after it, as to frauds committed by village officers in regard to concealed cultivation or embezzlement of any items of land revenue included in the annual settlement, and if such information proves to be well founded, the Collector may recommend to the Commissioner of Land Revenue the grant to the informant of a reward not exceeding 50 per cent of the year's assessment of the land or other due concerned. Applications by Collectors for the payment of such rewards must be made in the prescribed form, which will be found in Appendix V.X X X B.S.O. 189 : Refunds:

1. By whom sanctioned:

(i) Collectors and Divisional Officers are authorised to sanction the refund of all sums (including Departmental fines) collected by any Department under their control when it is clear that Government were not in the first instance, or have since ceased to be entitled to such amounts, so for instance, when an original assessment, fine etc., has been cancelled or reduced on appeal. All cases in which there is any doubt should, however, be referred to the Commissioner. of Land Revenue for sanction. (ii) Collectors and Divisional Officers are also, authorised to refund (1) assessment paid on inams resumed and subsequently restored to the Inamdars and (2) over-payments of quit-rent. (iii) Collectors and Divisional Officers are also authorised to effect

refunds of Revenue realised by the Revenue Department from unreserved lands under its control, to which it is clear that the Government were not, in the first instance, or have since ceased to be, entitled, as for instance, when the value of trees of lands applied for under darakhast has been paid, but the darakhast has been rejected on appeal, or for some other reason assignment has not been made and the trees have not been felled or removed or when trees or other produce sold to a party have not been or could not be removed for good cause. All refunds effected under this clause should be debited in the Treasury accounts to "113-Forest(d) Deduct Refunds". (iv) Tahsildars and Deputy Tahsildars in independent charge are authorized to sanction refunds of revenue if based upon an order (a) which they are competent to pass or (b) which has been issued and communicated to them by some higher and competent authority. In the latter case, a copy of the order of the superior authority should be attached to the formal order sanctioning the refund. (v) The rents collected from ryots of estates under Section 3(4) of the Andhra Pradesh (A.A.) Act XXX of 1947 or Section 55(1) of the Andhra Pradesh (A.A.) Act XXXVI of 1948 for fasli 1357 and the subsequent faslis in excess of the rents payable under the former Act as amended by Andhra Pradesh (A.A.) Act XXXIX of 1951 and not paid over to the landholders should be refunded to such ryots in cash after making the necessary adjustments towards the rents due for the following fasli. Revenue Divisional Officers and Estate Managers in the grade of Deputy Collectors are authorized to sanction the refund to ryots upto a limit of Rs.200 in each case and Collectors are authorized to sanction the refund exceeding Rs.200 in each case. There is no time-limit for the refund of the excess collection.

2. Refund of land-cess: - Refunds of land-cess, and of revenues not accruing under the Andhra Pradesh (A.A.) District Board Act (Act XIV of 1920) but assigned to local boards for the purposes of the Act, should be dealt with in the same way as refunds of land revenue.

3. Refund to joint holders: - In the case of refunds to persons owning a holding jointly, the signature of all the persons concerned is necessary. But such signature may be given by the holder of a power of attorney from the parties.

4. Refund to representative of deceased persons: - As regards refunds to the representatives of deceased persons, if the amount concerned is small and the claim free from doubt, the procedure prescribed in Standing Order No. 67, paragraph 2, should be followed. In other cases, an indemnity bond in the form given in the appendix to be executed at the cost of the claimant, should be taken before refund is made.

5. Refund of judicial fines: - Treasury officers may refund Judicial fines in accordance with the procedure laid down in that behalf by the High Court from time to time.

Note: - Refund of fine When an appellate court or court of revision, other than the High Court, reverses or reduces a sentence of fine on appeal, it should issue a refund order in the form prescribed by the High Court-See Rule 158 of the Andhra Pradesh Criminal Rules of Practice and Circular Orders, 1966. When the High Court reverses or reduces a sentence of fine, the Court which passed the original sentence should issue a refund order on receiving the High Court's certificate under Sections 425 and 442 of the Code of Criminal Procedure in regard to its order on appeal or in revision. (Instruction 18 under Treasury Rule 16 of the A.P. Treasury Code, Volume I).

6. Certificate of refunds: - To the monthly bills sent to the Accountant-General, a certificate should be appended to the effect that the amounts refunded have been duly credited in the accounts and have not been previously refunded.

Note: - Detailed instructions are given in Subsidiary Rule 27 under Treasury Rule 16 of the A.P. Treasury Code, Volume I, and the form of certificate referred to in the Board's Standing Order is that given in Form 62 of the A.P. Treasury Code. Volume II.

7. Renewal of refund orders: - In cases where refunds have been sanctioned by Collectors and Divisional Officers but not acted upon, they may, at any time renew the order for refund, on cause shown, subject to the condition laid down in paragraph 1. Where a refund has been sanctioned by the Commissioner of Land Revenue such sanction, if not acted upon within a year of its receipts, will be held to have lapsed and must be again applied for.

8. General procedure: - The procedure prescribed in paragraph 4 should be adopted, under similar circumstances, in the case of payments on account of any claim against Government.

9. Refund of over-payments: - Revenue Inspectors may make refund of over-payments of land revenue in Village Account No. 14C. which cannot be adjusted towards pattas on the authority of the lists published by the Tahsildar in accordance with Standing Order No. 37-A. They should obtain the amounts required from the Tahsildar and make the payments in the Village, when on tour (please also see sub-paragraph 1 of instruction 12 under Treasury Rule 16 of the A.P. Treasury Code, Volume I.)

10. Refund of over-payments of previous faslis: - Refund of such over-payments of previous faslis will also be made by the jamabandi officer at his camp (Board's Standing Order Nos. 12 and 37-A and sub-paragraph 2

of Instruction 12 under Treasury Rule 16 of the A.P. Treasury Code, Volume I).

11. Refund by postal money order: - Unadjustable over-payments of land revenue exceeding 50 paise and not exceeding Rs.25 may also be refunded by money order, the money order commission being borne by Government. (Please see Instruction 28 under Treasury Rule 16 of the A.P. Treasury Code, Volume I).

12. Refund of disputed items of revenue: - When in a suit against the Government a civil court has found that the collection of an item on revenue is illegal, and such finding has either been accepted by the Commissioner of Land Revenue or the Government or has been upheld by the judgment of an appellate court against whose decision no further appeal lies, any further collections of the same item of revenue which have been made subsequent to the filing of the suit shall ordinarily be refunded to the party concerned, on his making due application, even though a suit to recover such further collections may have become barred by limitation.

13. Time-limits for claims for refunds: - Refunds of revenue may be classified as follows:

(a) Refunds of revenue which are made ex-gratia although the Government are under no legal obligation to make them, and (b) refunds of revenue to which the claimants are legally entitled. An application for a refund of revenue of the kind mentioned in clause (a) above should invariably be summarily rejected if it is received (i) when a notice has been issued to the party concerned, after three months from the date when the party received the notice; and (ii) in other cases, after one year from the date of credit of revenue to the Government. Note: - The above provisions merely lay down maximum time-limits, and no application for an ex-gratia refund should be entertained unless it is received within the maximum time allowed. This does not mean that all applications for such refunds received within the maximum time-limit applicable should necessarily be granted. If the authority competent to sanction ex-gratia refunds of a particular kind considers that for special reasons a shorter time-limit should be enforced in practice in regard to them, this may be done. A refund of revenue of the kind mentioned in clause (b) above will be sanctioned, provided the claim is not barred by limitation under the Indian Limitation Act, 1908 [**] [Now Limitation Act, 1963.], or any other law or rule having the force of law. A claim against the government which is barred by limitation under the provisions of any law shall ordinarily be refused and no payment shall be made on account of any time-barred claim without the Government's special sanction. The onus of establishing a case for special treatment of a time-barred claim is on the claimant, and it is the duty of the authority before whom any such claim is made to refuse payment unless the claimant shows special and sufficient reasons for according special treatment to the claim. All petty time-barred

claims should ordinarily be rejected forthwith. The drawing officer should certify on each refund bill that the restrictions prescribed above have not been contravened. Alternative forms of certificate for this purpose are provided in the form of the refund bill (A.P. Treasury Code Form No. 62). (Please see also Article 35 of A.P. Financial Code, Volume 1 and Subsidiary Rule 27 under Treasury Rule 16 of A.P. Treasury Code, Volume 1).

14. Time limit for claims of Haq-e-Malikana:

(i) The Tahsildars are authorised to sanction refund of Haq-e-Malikana without any time or monetary limit. (ii) The Tree Marker shall, at the end of September every year, prepare a Haq-e-Malikana statement in the form prescribed for each village and obtain a verification certificate at the end of the statement from Patwari about the correctness of the survey numbers, the names of the land holders and protected tenants, if any, and the number of trees in Government lands, and submit the verified statement for the entire village to the Sub-Inspector concerned. (iii) The Sub-Inspector shall satisfy himself with the correctness of the statement prepared by the Tree Marker, attest at the end of the statement about the total number of trees marked in the village and the amount of Haq-e-Malikana credited by the Contractor and the Haq-e-Malikana due to the land-holders and forward the statement of all the villages in his range in one batch to the Circle Inspector concerned. On receipt of the village wise statement from the Sub-Inspector, the Circle Inspector shall make a random check of the abstracts given by the Sub-Inspector, and forward the statement of all the villages in the Taluk in one batch, to the Tahsildar concerned before the 15th of October of the year, and obtain an acknowledgement from him. (iv) The Tahsildar shall prepare refund bills on the basis of the statement received from the Circle Inspector, arrange for the disbursement of the amounts before the 31st December of the year, i.e. within a period of three months after the close of the Abkari year. After the refund bills are encashed, the Tahsildar shall fix two centres in each Revenue Circle for disbursement of Haq-e-Malikana. The Tahsildar shall himself attend to the disbursement of Haq-e-Malikana at one centre, and the Deputy Tahsildar shall attend to the work at the other centre. If any amount remains un-disbursed at the disbursing centre, it shall be remitted to the land-holders concerned by money order after deducting the commission. By first January, following the close of each Abkari year, the Tahsildar shall furnish the Revenue Divisional Officer and the Collector with a Certificate to the effect that all the Haq-e-Malikana pertaining to the previous Abkari year has been disbursed. (v) The Tahsildar shall check up, before disbursement of Haq-e-Malikana whether any of the pattadars to whom Haq-e-Malikana amounts are due, owe any amount to Government and in all such cases the amounts shall be adjusted towards the Government dues outstanding from them. (vi) The refund of Haq-e-Malikana should be debited in the Treasury Account to Major Head "029 Land Revenue (e) other receipts (viii) Deduct Refunds". Appendix I (Standing Order 35 Paragraph 1) Kistbandi of Ryotwari Land in Andhra Districts

District	Proportion of annual tax payable each month				
	December	January	February	March	April
					Total

1	2	3	4	5	6	7
	Rs.Ps.	Rs.Ps.	Rs.Ps.	Rs.Ps.	Rs.Ps.	Rs.Ps.
1. Srikakulam:						
Ichapuram, Chipurupalli Parvatipuram and Salur, (Predominantly dry, taluks)	0-05	05	-	-	-	1-00
Sompeta, Tekkali, Pathapatnam, Narasannapeta, Srikakulam, Palakonda and Bobbili Taluks. (Predominantly wet taluks)	-	-	0-50	0-50	-	1-00
2. Visakhapatnam:						
Elamanchilli Taluk Other	-	0-50	0-50	-	-	1-00
Portions of the District	0-50	0-50	-	-	-	1-00
3. East Godavari :						
All taluks (Except Chodavaram and Yellavaram) dry and wetlands	-	0-50	0-50	-	-	1-00
Lanka lands	-	-	0-50	0-50	-	1-00
Padugai lands of Razole Taluk R. Chodavaram and Yellavaram taluks.	-	0-50	0-50	-	-	1-00
Dry lands	0-50	0-50	-	-	-	1-00
Wet lands	-	0-50	0-50	-	-	1-00
4. West Godavari :						
Dry and Wet Lands	-	0-50	0-50	-	-	1-00
Lanka and Padugai Lands	-	0-50	0-50	-	-	1-00
5. Krishna :						
Dry and Wet Lands	-	0-50	0-50	-	-	1-00
Lanka and Padugai Lands	-	-	0-50	0-50	-	1-00
6. Guntur :						
All Taluks	-	-	0-50	0-50	-	1-00
7. Nellore :						
All Taluks	-	-	0-50	0-50	-	1-00
8. Chittoor :						
All Taluks except Srikalahasti and Satyavedu Taluke.	-	0-50	-	0-50	-	1-00
Srikalahasti and Satyavedu Taluks.	-	-	0-50	0-50	-	1-00
9. Cuddapah :						
All Taluks except Royachoty.	-	-	0-50	0-50	-	1-00
Royachoty Taluk.	-	0-50	0-50	-	-	1-00
10. Anantapur :						
Penugonda Taluk, Kadiri Taluk, Hindupur	-	0-50	0-50	-	-	1-00

Taluk, Madakasira Taluk, Anantapur Taluk,
Dharmavaram Taluk, Kalyandurg
Taluk, (excluding Beluguppa firka) and
Rayadurg Taluk, (excluding Bommanahal
firka).

1	2	3	4	5	6	7
Beluguppa firka of Kalyandurg taluk, Bommanadal firka of Rayadurg taluk, Tadipatri Taluk, Gooty taluk and Uravakonda Sub-taluk.	-	-	0-50	0-50	-	1-00

11. Kurnool :

All Taluks	-	0-50	0-50	-	-	1-00
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12. Ongole :

All Taluks	-	-	0-50	0-50	-	1-00
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Note: - The second crop kist should be recovered in one instalment immediately after the harvest of the crop without reference to the kistbandi. Appendix II (Standing Order No. 41, Paragraph 25) Forms under Andhra Pradesh Revenue Recovery Act II of 1864 Form No. 1 Distraint Order (Section 8)....of.....village oftaluk is authorised to distraint the property of the undermentioned defaulter for arrears of revenue due by him:

Name of articles	Estimated value	Amount of arrears due	Date of distress and of copy given to defaulter
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The defaulter is hereby informed that if the amount due together with batta and all expenses of distress be not previously discharged, the distrained property will be immediately brought to public sale. Station : Date : Tahsildar or Head Clerk or Revenue Inspector. Note: - (1) The defaulter is informed that, on presentation of this distraint order, he should pay the arrear, together with batta to the village headman and obtain a receipt from him. On no account should the defaulter pay the money to the batta peon even though the latter has been authorized to execute this order. (2) The distrainer should produce this order, and if the sum due be not at once paid, he may make distress; and on the day on which the property is distrained, he should deliver to the defaulter a copy of the order, endorsing thereon a list of the property distrained and the name of the place where it is kept. Clause (1), Section 8 Act II of 1864. Form No. 2 Inventory of the Attached Property (Section 9) List of the movable property of.....in the village of....distrained by....., for arrears of revenue due by the defaulter, forwarded to the Tahsildar/Revenue Inspector.....

Name of articles	Estimated value	Amount of arrears due	Date of distress and of copy given to defaulter
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Station : Date : (Designation of Distraining Officer) Form No. 3 Notice of Movable Property (Section 22) It is hereby notified that the undermentioned property of.....a revenue defaulter, in the village of.....of.....taluk, has been distrained in satisfaction of arrears of land revenue due by him, and that unless those arrears with interest and other charges shall be previously paid the said property will be sold by public auction near the house of....., at the said village,.....on.....day of 19 or other day to

which the sale may be adjourned. The sale will commence at 11 O'clock a.m., and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full. The sale will be subject to the powers of revision by the District Collector and the Revenue Divisional Officer under Regulation VII of 1828 and Act VII of 1914 respectively. If the purchaser fails to pay the purchase-money, the property will be resold, and the defaulting purchaser will be liable for any loss arising as well as for the expenses incurred on the resale. This notice was affixed on the defaulter's house or premises (as the case may be) where the property was distrained on the.....19.....Schedule of property distrained. Station : Date : Tahsildar or Head Clerk. N.B.: - Fifteen days must elapse from the date on which the notice is affixed to the premises before sale takes place. Form No. 4 Demand Prior to Attachment of Land (Section 25) Notice of demand to.....of....village in.....taluk. Take notice that the Tahsildar of taluk demands from you the sum of Rs.....being the arrears of revenue due by you for fasli as holder of the lands comprised in Patta No.....of.....village, and that you are required to pay the amount within.....days from the date of the service of this notice. You are now required to pay.....on account of peon's batta. Tahsildar Note: - (1) The time allowed for payment must be fixed with reference to the distance of the land on which the arrear is due to the place at which the money is to be paid. (2) The person entrusted to serve this notice should deliver a copy to the defaulter or to some adult male member of his family at his usual place of above, or to his authorized agent, or should affix a copy thereof on some conspicuous part of his last known residence or on some conspicuous part of the land about to be attached. The mode in which the notice has been served should be noted on it by the server of the process. Form No. 5 Notice of Attachment (Section 27) Notice of attachment to.....in the village of....of.....taluk. Take notice that as you have not paid or shown sufficient cause for the non-payment of Rupees.....although the said sum has been duly demanded in writing from you, the landed property belonging to you is hereby placed under attachment; and that unless the arrear due by you with interest and other charges be paid within.....19.....the landed property will be brought to sale in due course of law. You will further take notice that from the date of this attachment notice until the date of sale of your land hereby attached, you are, and will be held, liable for all kists thereon accruing, and the said kists will be demanded of, and levied from you as arrears of land revenue. Station : Date : Tahsildar N.B.: - This notice also should be affixed to some conspicuous part of the land attached. The attachment should be publicly proclaimed on the land, and should be published in the district gazette (Sec. 27, Act II of 1864). Form No. 6 Notice of Assumption (Section 29) Assumption notice to.....ofvillage of.....taluk. Take notice that your landed property, attached on.....is taken under sawar management under Section 28 of Act II of 1864, and that.....Agent has been appointed to have charge of it. Station : Date : Collector. N.B.: - The person entrusted to serve this notice should deliver a copy of it to the defaulter or to some adult male member of the family at his usual place of above, or to his authorised agent. If this is not possible, he should affix a copy of the notice on some conspicuous part of the defaulter's last known residence, or on some conspicuous part of the land attached. Proclamation of assumption of management should also be made on the land, and should be published in the district gazette. Form No. 7 Notice of Sale of Land (Section 36) It is hereby notified that the undermentioned lands selected out of, those attached in satisfaction of arrears of land revenue due by.....of.....the present registered landholder and a revenue defaulter will be sold by public auction on the.....day of.....19 (or other day to which the sale may be adjourned), at the following place and time and the lands will be knocked down to the highest bidder. Place : At in front

of the.....in the village/hamlet of.....in the Revenue village of.....taluk of the.....district.Time :
.....a.m/p.m.

2. The current revenue payable by the purchaser on the land for the whole (or remainder,' as the case may be) of the current fasli is Rupees.....as shown in detail in the statement at foot.

3. Purchasers will be required to deposit 15 percent of the purchase money at the time of sale, and if they fail to pay the remainder of the purchase-money within 30 days from the day of sale, the money deposited by them shall be liable to forfeiture.

4. When such deposit shall not be made, nor the remaining purchase-money paid up, the lands will be resold at the expenses and risk of the first purchaser.

5. Persons bidding at the sale may be required to state whether they bid on their own account or as agents, and in the latter case to deposit a written authority signed by their principal otherwise, their bids may be rejected.

6. The sale shall be stayed if the defaulter or other person, acting on his behalf or claiming an interest in the land tenders the full amount of the arrears of revenue with interest and other charges, provided such tender be made before sunset on the day previous to that appointed for the sale.

7. The sale will not be final until confirmed by the Collector or other officer empowered in that behalf, and a period of thirty days will be allowed between sale and confirmation to admit of parties aggrieved by any proceedings in connection with such sales presenting appeals. On confirmation of the sale, the lands will be registered in the name of the purchaser, and a certificate of sale signed and sealed by the Collector will be granted to him.

8. It is to be distinctly understood that Government are not responsible for errors either in the description of the lands or in their estimated extent.

9. Purchasers will also understand that the assessment payable to Government on the land will be liable to alteration at any general revision of the land revenue settlement of the district.

Note: - This clause should be struck out if the land proposed to be sold is held on other than ryotwari tenure:

Field

Taluk	Village	Name of Defaulter	Description of Land (whether nanja, punja orgarden), and buildings on it (if any) belonging to the defaulter.	No.	Letter Name	Estimated extent	Assessment	Amount payable by the purchaser on account of thekists for the current fasli falling due after the date of sale.
1	2	3	4	5	6	7	8	9

Station :Date :TahsildarNote: - This notice should be in English and in the language of the district. It must be fixed up atleast one month before the sale in the Collector's Office, in the taluk cutchery, in the nearest police station-house, and on some conspicuous part of the land. Form No. 7-A Notice of Sales of Land It is hereby notified that the undermentioned lands will be sold by public auction for arrears of revenue under the provisions of Andhra Pradesh Revenue Recovery Act II of 1864 unless the defaulter or other person acting on his behalf, or claiming an interest in the land, tenders the full amount of the arrears of revenue, with interest and other charges, before sunset on the day previous to that appointed for the sale.

Field

Taluk	Village	Survey number	Sub-Division	Description of land (whether nanja, punja orgarden and of any buildings on it belonging to the defaulter	Estimated extent	Amount of arrears due	Name of defaulter	Date of sale
1	2	3	4	5	6	7	8	9

Station :Date :TahsildarN.B.: - This notice should be published in the language of the district in the district gazette atleast a fortnight before the date of the intended sale. Form No. 8 [To be kept at the office of the Collector or Divisional Officer.] Certificate of Sale (Section 38) This is to certify thatson of caste,.....religion..... cultivator, residing in the village of oftaluk in thedistrict, has purchased at public auction held by the Tahsildar of the undermentioned immovable property sold for arrears of revenue due by..... son ofcaste..... religion.....landholder in the village of.....of.....taluk in the district and has paid the full amount of the purchase-money viz., Rs., and that the lands hereinafter described have been registered in the name of the land.

Description

of
immovable property
Particulars
of field

District and registration district	Registration sub-district	Taluk and villages	Number	Letter	Number	Letter	Name	Estimated extent	Assesment	Date of sale
1	2	3	4	5	6	7	8	9	10	11

Station :Date :CollectorNotes :- (1) For the form of Sale Certificate in Andhra Pradesh, See B.P. No. 1953, Dated 05.08.1882.(2)When the immovable property sold is not land, the latter part of the certificates beginning with "and that the lands" should be omitted.(3)A copy of this certificate should be sent to the registering officer or officers within the local limits of whose jurisdiction the whole or any part of the property sold is situate as required by Section 89 of the Indian Registration Act XVI of 1908.(4)This certificate of sale is exempt from stamp duty.Form No. 9Register of Lands Sold(Section 38)Register of immovable property sold for arrears of revenue or for other causes in the District of for fasli.....

Particulars
of the land
sold

Taluk	Village	Name of defaulter	Arrears due	Description	Number of Field	Exent	Assessment	Amount realised by sale	Name of the purchaser	Date of sale	Date which certi was
1	2	3	4	5	6	7	8	9	10	11	12

N.B.:- Columns (3), (4) and (12) will be blank in the case of property sold for causes other than arrears of revenue.Form No. 10Proclamation of the Purchase of Land(Section 39)It is hereby publicly notified for general information that of village in taluk of the district, has purchased on 19 at a public auction the under mentioned land sold for arrears of revenue due by land holder in the undermentioned village, and has paid the full purchase-money viz., Rupees..... and that the lands have been registered in his name. It is, therefore, declared that the said has succeeded to all the rights and property of the present registered holder in the said lands.

Particulars
of field

Village and taluk	Description of land, whether nanja, punja or garden	Number and letter	Name	Estimated extent	Assessment	Amount of arrears	Remarks
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Station :Date :CollectorN.B:- This proclamation should be published in the village in which the land sold may be situated, in the taluk cutcherry, in the Collector's office and in the district gazette.Form No. 11Form of Warrant for Arrest in case of Wilful or Fraudulent Non-payment of Arrears(Sections 48 and 49)ToWhereas the sum of Rupees..... is due on account of public (land) revenue by of and whereas the amount realized by the public sale of the movable and immovable property of the said defaulter (or/and ofof security for the said defaulter) is insufficient to liquidate the

amount of the said arrear with interest and charges to date, and whereas the undersigned has reason to believe that the said (or/and security for the said defaulter is/are wilfully withholding payment of the said arrears and charges (or had/have been guilty of fraudulent conduct to evade payment of the said arrears and charges), you are hereby directed forthwith to arrest the said..... (or/and security for the said defaulter) (and unless he/they shall pay to you the sum of Rs. together with Rs. for costs of this process) to convey him/them to the District Jail, and there to deliver him/them to Jailor to be detained for the period of two years unless sooner realised by an order from this officer (or from the officer of the Collector, if the warrant be issued by a Divisional Officer). For so doing this shall be your warrant. Station : Date : Collector

Schedule

Name of the defaulter (or surety or both)	Amount of revenue due	Date on which the amount due became payable
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N.B.:- The warrant should be delivered with the prisoner to the Jailor, who shall retain a copy of the warrant, and forthwith despatch the original to the officer in charge of the Jail. Note:- These warrants should be served by taluk revenue peons. Form No. 12 Provisional Land Revenue Receipt

Month and date	Number of patta, name of the registered holder or pattadar and by whom paid, if not paid by the registered holder or pattadar	S1. Nos. for which the land revenue is paid	For what year or fasli	On what account paid (i.e. Land Revenue or Loans)	Amount	Signature of the headman and the Karanam	Remarks
1	2	3	4	5	6	7	8

Dated..... (Seal) Signed by Headman (Munsiff/Malipatel or person authorised by the Collector and Karanam (Patwari) if he is present. Form No. 12-A Final Land Revenue Receipt

Patta No. or Khata No.	Name of the Pattadar	Name of the enjoyer or payer	Arrears at the end of the previous fasli
1	2	3	4

Current Demand

Land Revenue Assessment	Surcharge on Land Revenue	Special Assessment on Commercial Crops	Additional wet assessment
5(a)	5(b)	5(c)	5(d)
Any other assessment	Water cess	Total assessment including water	
5(e) 5(f) 5(g) 5(h)	6	7	
Cases			

Penalties,	Land Cess	Education Cess	Other Cases	Total Cases
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(8)	9(a)	9(b)	9(c)	9(d)
	Total amount collected during the fasli			
Total demand	Date of collection	Under arrears	Under current demand	
(10)	11(a)	11(b)	11(c)	
Balance				
Arrear	Current	Remarks		
12(a)	12(b)	(13)		

Dated : (Seal) Signed by Headman (Mali Patel) or any other person authorised by the Collector. Appendix III (Standing Order No. 41, Paragraph 26) Illegalities and Irregularities under Act II of 1864 (a) The following are illegalities, as they contravene the express provisions of law and thereby vitiate the sale proceedings. (1) Inclusion of the amount due for subsequent kists as an arrear in the demand notice. (Section 4 of Act II of 1864). (2) Failure to serve the demand notice No. 4 (Section 25 of the Act).

2.

(a) Issue of No. 5 notice before the expiry of the period specified in demand notice No. 4. (3) Failure to proclaim on the land or by tom tom in the village the notice of attachment. (Section 27 of the Act and Rule 32, Village Officers' and Royts' Manual, Chapter IV). (4) Failure to publish No. 5 notice in the Gazette. (Section 27 of the Act). (5) Publication of No. 5 notice after the sale. (Section 27 of the Act). (6) Failure to enter details of fields (Survey number, extent etc.,) in the sale notice. (Section 36, Second of the Act). (7) Failure to affix the sale notice No. 7 on the sale land (Section 36, second of the Act). (8) Sale of property which has not been included in the sale notice. (Section 36, second of the Act). (9) Failure to affix sale notice in the nearest Police Station or Collector's office. (Section 36, second of the Act). (10) Failure to publish sale notice one month before the date of sale. (Section 36, second of the Act). (11) Sale of land on a date other than that notified, without the issue of a fresh notice. (Section 36, second of the Act). Note:- The adjournment of sale once commended is not an illegality as the law stands at present. If the adjournment involves a change in the place of sale of sale, it might well be held by the Court to be illegal. (12) Confirmation of sale by the Divisional Officer, in spite of the deposit of arrears, etc., under Section 37-A of the Act. (13) Confirmation of sale before the lapse of one month after the sale (Section 38(3) of the Act). (14) Sale of land belonging to minors (Regulation X of 1831 and Section 63 of the Act). (15) Failure to fill up either half (English or regional language) of the sale notice. Form No. 7 (Section 36, second of the Act). (16) Setting aside a sale under Section 38(3) without recording reasons in writing. (17) Deputing a person, not under the authority of the Tahsildar, to conduct the sale (Section 6 of Act VII of 1839). (18) Institution of sale proceeding after the death of the defaulter without prescribed notices being given to any living person (I.L.R. 55 Madras, Page 881). (19) Erroneous inclusion in Notice No. 5 of arrear amounts not shown in the corresponding notice No. 4. (20) The sale of an estate to which A.P. Regulation VIII of 1817, applies without notice to the Commanding Officer and without the sanction of the Commissioner of Land Revenue. (21) (a) Failure to apportion the peshkash before a portion of an estate is brought to sale (Section 45 of Act II of 1864). (b) The following are irregularities that

contravene the executive instructions issued from time to time by the Board and the Government; Officers committing such irregularities will render themselves liable to disciplinary action. Sales should not be automatically set aside because these irregularities have occurred. The appearance of any one of these mistakes should, however, be treated as a danger signal. If severally occur or if there are other unsatisfactory factors such as an unduly low price, Collectors may well use their discretion under Section 38(3) of Act II of 1864 and set aside the sale : (1) Erroneous credit to one patta of kists paid for for two or more pattas. (Board's Proceedings No.5 Press dated 9th February 1925, and instructions for the preparation of village accounts Nos. 13 and 14). (2) Failure to bring to account kist collections (Instruction for the preparation of village account Nos. 13 and 14). (3) Erroneous inclusion in the sale notice in Form No.7-A of arrear amounts not shown in the corresponding notice Nos. 4 and 5. (4) Receipt of kists in a taluk treasury other than that to which the village is attached (Standing Order No. 35 (2)). (5) Failure to serve notice No. 5 on the defaulter in person [Village Officers and Ryots Manual, Chapter IV, Rule 32 and Note (1), Board's Standing Order No. 41 (8)]. (6) Failure to serve notices No. 5 and 7 on all persons interested in the land. (Village Officers' and Ryots' Manual Chapter IV Rule 36). (7) In the case of trifling arrears failure to proceed against movable before attaching valuable land. (Board's Proc. Mis. No. 1474, dated 29th November, 1920 and Village Officers' and Ryots' Manual, Chapter IV, Rule 7). (8) Failure to put up the lots to sale according to their serial order in the list. (9) Failure to read the sale notice publicly at the time of sale (Board's Standing Order No. 41-11). (10) Sale of land transferred by a registered holder to another party however informally, on which the proportionate assessment has been paid, for arrears of revenue due by the registered holder for other land included in the same holding which is not brought to sale (B.S.O. No. 43). (11) Collusive sale and purchase of the land by a village officer himself or a relation or an underlying of the village officer (Village Officers' and Ryots' Manual, Chapter IV, Rule 37). (12) Failure of the Revenue Inspector to inspect land before sale (B.S.O. No. 41-11). (13) Failure to send a notice to Civil Court in case of lands under Civil Court attachment (B.S.O. No. 47, Para 2). (14) Sale of lands assigned to the Scheduled Castes and Scheduled Tribes (B.S.O. No. 15 paragraphs (22) and (38) and B.P. No. 57, dated 7th June, 1923). (15) Sale of lands owned by soldiers in service without notice through the Commanding Officers and without obtaining the specific sanction of the Collector (Note under paragraph 8 of B.S.O. No. 41). (16) Adjournment of sale except where the lots to be sold are very numerous so that they cannot be all sold in one day. Appendix IV [Standing Order No. 46 Paragraph 5] Form of Register of Procases Process Register No. 1

Sl. No.	Serial Number	Number and name of village	Number of defaulters	Fasli to which the arrears relate	Amount of arrears	Amount of process-fees, if any	Date of issue of notice No. 1	Name of person to whom the notice is entrusted	Date fixed for the return of No. I and for receipt of No. II (for cases in which movable property distrained)	Date of actual return of notice No. 1
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1	2	3	4	5	6	7	8	9	10	11
Before actual service		After actual service	By defaulters in column (11)	By defaulter in column (12)	Amount of process fees collected from defaulters in column(12)					Remarks
12		13	14	15	16					17

Process Register No. II

Serial Number	Number and name of village	Patta number	Name of defaulter	Fasli to which the arrears relate	Amount of arrears due	Amount of process-fees, if any	Date of receipt of notice No. II	Date of issue of Notice No.III	Value of property distrained
1	2	3	4	5	6	7	8	9	10

Arrears realised

Number of persons authorized to sell	Date fixed for sale	Before the actual service of No. III	Before the ate fixed for sale	At the Sale	Process-fees collected	Balance	Remarks
11	12	13	14	15	16	17	18

Process Register No. III

Serial Number	Number and name of village	Patta number	Name of defaulter	Fasli to which the arrears relate	Amount of arrears due	Amount of process-fees, if any	Date of issue of notice No. IV	Name of person entrusted to serve it.	Date fixed for return of No. IV	Arrears	Pro
1	2	3	4	5	6	7	8	9	10	11	12

Particulars of land attached									
Balance for which Nos. V and VII were issued	Date of issue of Nos. V and VII	Amount of arrears realized before the actual service of No. V	Amount of Process-fees collected	Extent	Assesment	Estimated value	Extent	Assesment	Estimated value
16	17	18	19	20	21	22	23	24	25

No. 5 Notice									
Amount paid before the actual service of No. VII									
No. 7 Notice									
Date and page of the village sheet in which the notice appears in the District Gazette									
Date when the attachment was proclaimed and notice affixed to some conspicuous part of the land									
Arrears Process-fees									
Date of affixture in the nearest police station									
Date of affixture on some conspicuous part of the land									
Date of affixture in the Colector's office									
26	27	28	29	30	31	32	33		

Name f person authorized to sell									
Date of sale									
Amount of Arrears collected before the date fixed for sale									
Amount of process-fees realized before sale									
Amount of arrears realized by sale									
Amount of process-fees realized by sale									
Balance									
Date of re-sale if any									
Amount realized by re-sle									
Remarks									
34	35	36	37	38	39	40	41	42	43

Appendix V(Standing Order No. 49 Paragraph I)Form od application for grant of rewards to persons giving information regarding concealed cultivation, etc.

Taluk	Village	Name and occupation of informer	Name and occupation of accused	When and by what government servant the fraud was investigated	Nature and amount of item in regard to which fraud has beencommitted	Amount recovered	Reward Proposal	Detailed Remarks
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