Select La

Unlock Advanced Research with AI

Integrated with over 4 crore judgments and laws — designed for legal practitioners, researchers, students and institutions

- Know your Kanoon - Doc Gen Hub - Counter Argument - Case Predict AI - Talk with IK Doc - ...

Upgrade to Premium →

RELAT

executiv
assigne
mutatio
punjab l
record c
who is t
adaptat
mutatio
when as
arrears
punjab l
review a
estate n
Governi Order,.
governr 1937
land act
laws of
land rec
previou
inamdar

[Cites 0, Cited by 572]

State of Punjab - Act

The Punjab Land Revenue Act, 1887

PUNJAB
India

The Punjab Land Revenue Act, 1887

Act 17 of 1887

Published on 1 January 1887
Commenced on 1 January 1887

[This is the version of this document from 1 January 1887.]

[Note: The original publication document is not available and this content could not be verified.]

The Punjab Land Revenue Act, 1887

Act No. 17 of 1887

An Act to Amend and Declare the Land Revenue Law of the Punjab.

Whereas it is expedient to amend and declare the law in force in the Punjab with respect to the making and maintenance of records-of-rights in land, the assessment and collection of land-revenue and other matters relating to land and the liabilities incident thereto, it is hereby enacted as follows:-

Chapter I
Preliminary

1. Title, extent and commencement.

(1) This Act may be called the Punjab Land Revenue Act, 1887.

(2) It [extends to the trritories] *[Extended to the territories which immediately before the Ist November, 1956, were comprised in the State of Patiala and East Punjab States Union by the Punjab Act 23 of 1957.]*[-] *[The words 'for the time being' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]*administered by the [State Government] *[Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* of Punjab [-] *[The Words 'including the paragana of Spiti' omitted Punjab Adaption of laws (state and Concurrent Subject) Order. 1968.]*, but not so to as affect otherwise than as expressly provided by this Act, any Regulation in force under the provisions of the Statute 33, Victoria Chapter 3, Section 1, in any portion of those territories, and

(3) [It shall come into force on such day as the] *[The Act came into force on Ist November, 1887, see Notification No. 727 'Punjab Gazette', 3rd November, 1887, Part I, page 578.]* [State Government] *[Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* with the previous sanction of the [Central Government] *[Substituted for the words 'Governor-General in Council' by the Government of India (Adaptation of India[n Laws)] Order, 1937.]*

PRISM AI - CHAT

(4) [Repealed by the Repealing and Amending Act, 1891 (XII of 1891), section 2 and Schedule.]

2. Repeal.

- [Repealed by the Repealing Act, 1938 (1 of 1938), section 2 and Schedule].

3. Definitions.

- In this Act, unless there is something repugnant in the subject or context :

(1) "estate" means any area -

(a) for which a separate record-of-rights has been made; or

(b) which has been separately assessed to land revenue, or would have been so assessed if the land-revenue had not been released, compounded for or redeemed; or

(c) which the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* may, by general rule or special order, declare to be an estate;

(2) "land-owner" does not include a tenant or an assignee of land-revenue, but does include a person to whom a holding has been transferred or an estate or holding has been let in farm, under this Act for the recovery of an arrear of land-revenue or of a sum recoverable as such an arrear and every other person not hereinbefore in this clause mentioned who is in possession of an estate or any share or portion thereof, or in the enjoyment of any part of the profits of an estate;

(3) "holding" means a share or portion of an estate held by one land-owner or jointly by two or more land-owners;

(4) "rent", "tenant", "landlord" and "tenancy", have the meanings respectively, assigned to those words in the Punjab Tenancy Act, 1887 (XVI of 1887);

(5) "pay", with its grammatical variations and cognate expressions, includes when used with reference to rent, "deliver" and "render", with their grammatical variations and cognate expressions;

(6) "land-revenue" includes assigned land-revenue and any sum payable in respect of land, by way of quit-rent or of commutation for service, to the [Government] *[Substituted for the word 'Crown' by the Adaptation of Laws Order, 1950.]* or to a person to whom the [Government] *[Substituted for the word 'Crown' by the Adaptation of Laws Order, 1950.]*has assigned the right to receive the payment;

(7) "arrears of land-revenue" means land-revenue which remains up-paid after the date on which it becomes payable;

(8) "defaulter" means a person liable for an arrear of land- revenue, and includes a person who is responsible as surety for the payment of the arrear [and a village officer who collects the land-revenue or any other sum recoverable as land-revenue and does not pay the same to the State Government in accordance with the rules framed under the Act] *[See Punjab Act 4 of 1974.]*.

(9) "rates and cesses" means rates and cesses which are primarily payable by land-owner, and includes -

(a) Repealed by the Repealing and Amending Act, 1891 (XII of 1891);

(b) the local rate, if any, payable under the Punjab District Boards Act, 1883, and any fee leviable under section 33 of that Act from land-owners for the use of or benefits derived from such works as are referred to in section 20, clauses (i) and (j), of that Act;

(c) any [annual rate chargeable on owners of lands under section 59 of the Northern India Canal and Drainage Act, 1873 (VIII of 1973);] *[This must not be confounded with owner's rate imposed under section 37 of Act 8 of 1873.*

(d) the [-] *[The words 'Zaildari and' omitted by Punjab Act 27 of 1964, section 2.]* village-officers cesses; and

(e) sums payable on account of village expenses.

(10) "village-cess" includes any cess, contribution or due which is customarily leviable within an estate and is neither a payment for the use of private property or for personal service nor imposed by or under any enactment for the time being in force;

(11) "village-officer" means a chief-headman, headman or patwari;

(12) "Revenue-officer" in any provision of this Act means a Revenue-officer having authority under this Act to discharge the functions of a Revenue-officer under that provision;

(13) "legal practitioner" means any legal practitioner within the meaning of the Legal Practitioners Act, 1879 (XVIII of 1879); except a mukhtar;

(14) "agricultural year" means the year commencing on the sixteenth day of June, or on such other date as the [State Government] *[Substituted for the words 'Local Government' by Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* may by notification appoint for any local area;

(15) "notification" means a notification published by authority of [State Government] *[Substituted for the words 'Local Government' by Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* in the official Gazette;

(16) "Encumbrance" means a charge upon or claim against land arising out of a private grant or contract;

(17) "survey-mark" includes boundary-mark ; and

(18) ["Net-assets" of an estate or group of estates means the estimated average annual surplus produce of such estate or group of estates remaining after deduction of the ordinary expenses of cultivation as ascertained or estimated. *[Inserted by Punjab Act 3 of 1928.]*

Explanation. - Ordinary expenses of cultivation include payments, if any, which the land-owner customarily bears whether in kind or in cash either in whole or in part in respect of -

(1) water rates,

(2) maintenance of means of irrigation,

(3) maintenance of embankments,

(4) supply of seed,

(5) supply of manure,

(6) improved implements of husbandry,

(7) concessions with regard to fodder,

(8) special abatements made for fallows or bad harvests,

(9) cost of collection of rent,

(10) allowance for shortage in collection of rent,

(11) interest charges payable in respect of advances made in cash, free of interest, to tenants for the purposes of cultivation.

(12) wages or customary dues paid to artisans or menials whose products or labour are utilised for the purposes of cultivation and harvesting,

and the share that would be retainable by a tenant if the land were let to a non-occupancy tenant paying rent, whether in cash or in kind, at the normal rate actually prevalent in the estate or group of estates.]

(18A) ["net letting value" of a site put to non-agricultural use means the estimated annual rent of the site remaining after deduction of - *[Clause (18-A) inserted by Punjab Act 9 of 1958, section 2.]*

(i) fair remuneration for the capital invested on building or machinery or both after deducting the depreciation on their value;

(ii) house-tax, property tax; and

(iii) maintenance charges not exceeding one month's gross rent, as ascertained or estimated in the manner prescribed.

Explanation. - Where no reliable data regarding the cost of buildings and machinery on a site is forthcoming or is otherwise not available, valuation and depreciation shall be based on the standards of the Public Works Department of the Punjab State].

(19) ["Assessment Circle" means a group of estates which in the opinion of the Financial Commissioner; to be recorded in an order in writing, are sufficiently homogeneous to admit of a common set of rates being used as a general guide in calculating the land- revenue to be assessed upon them.] *[Clause (19) inserted by Act 3 of 1928.]*

4. Exclusion of certain land from operation of Act.

(1) Except so far as may be necessary for the record, recovery and administration of village cesses, nothing in this Act applies to land which is occupied as the site of a [-] *[The words 'town or' omitted by Act 9 of 1958, Section 3.]* village and is not assessed to land revenue.

(2) A Revenue-officer may define, for the purposes of this Act the limits of [the site of a village] *[Substituted for the words 'any such land' by Act 9 of 1958, Section 3.]*

[Explanation. - For the purposes of this section a site within the limits of a municipality or a notified area shall not be deemed to be the site of a village.] *[Explanation added by Act 9 of 1958.]*

5. [Power to vary limits and alter number of tehsils, district and divisions. *[Substituted for the old section by the Government of India (Adaptation of Indian Laws) Order, 1937.]*

- The [State]Government may, by notification, vary the limits and alter the number of tehsils, districts and divisions into which the [State] is divided.]

Chapter II
Revenue-Officers

Classes and Powers

6. Classes of Revenue-officers.

(1) There shall be the following classes of Revenue-officers, namely :-

(a) the Financial Commissioner;

(b) the Commissioner;

(c) the Collector;

(d) the Assistant Collector of the first grade; and

(e) the Assistant Collector of the second grade.

(2) The Deputy Commissioner of a district shall be the Collector thereof.

(3) [The [State Government] *[Vide Punjab Government Notification No. 731, dated Ist November, 1887, all Assistant Commissioners and Extra Assistant Commissioners who have not been invested with the power of the Assistant Collector of the first grade have been appointed Assistant Collector second grade, and, vide Punjab Government Notification No. 730, of the same date, all Tehsildars and Naib-Tehsildars have been appointed Assistant Collector s of the second grade.]* may appoint any Assistant Commissioner, Extra Assistant Commissioner or Tehsildar to be an Assistant

Collector of the first or of the second grade, as it thinks fit, and any Naib-Tehsildar to be an Assistant Collector of the second grade.]

(4) Appointment under sub-section (3) shall be by notification and may be of a person specially by name or by virtue of his office or of more persons than one by any description sufficient for their identification.

(5) [Subject to the provisions of this Act, the jurisdiction of the Financial Commissioner extends to the whole of the territories] *[See also Punjab Government Notification No. 684, dated the 18th September, 1893, appointing all Assistant Commissioners and Extra Assistant Commissioners, who have been invested with the powers of a Magistrate of the first or second class under the Criminal Procedure Code and also with powers of a Munsif of the first or second class under the Punjab Courts Act as Assistant Collectors of the first grade.]* [-] *[The words 'for the time being' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]* administered by the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950]*of Punjab and of Commissioners and of Collector and Assistant Collectors to the division and districts, respectively, in which they are for the time being employed.]

7. [Financial Commissioner. ***[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Orders, 1950.]***

(1) There shall be one or more Financial Commissioners, who shall be appointed [-] [-] *[The words 'with the previous sanction of the Government-General in Council' were repealed by the Decentralization Act, 1914 (4 of 1914).]* by the Substituted for the words "Local Government" by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.[State Government]

(2) Where more Financial Commissioners than one have been appointed, the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950]* may make rules [as to the distribution among them of business under this or any other Act, and by those rules require any case or class or classes of cases to be considered and disposed of by the Financial Commissioners collectively.] *[For rules under Section (2), see Notification No 132, Punjab Gazette Extra-ordinary, Ist March, 1888, page 1.]*

(3) When there is a difference of opinion among the Financial Commissioners as to any decree or order to be made in a case which they are required by rules under the last foregoing sub-section to consider, and dispose of collectively, the following rules shall apply, namely :-

(a) where the case is an appeal or a case on review or revision, it shall be decided in accordance with the opinion of the majority of the Financial Commissioners, or if there is no such majority which concurs in a decision modifying or reversing the decree or order under appeal, review or revision, that decree or order shall be affirmed; and

(b) where the case is not an appeal or a case on review or revision, the matter respecting which there is the difference of opinion shall be referred to the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* for decision and the decision of that Government with respect thereto shall be final.

(4) The expression "Financial Commissioner" in this or any other Act shall, when there are more Financial Commissioners than one, be construed as meaning one or more of the Financial Commissioners as the rules for the time being in force under sub -section (2) may require.

(5) The second Financial Commissioner appointed under section 52 of the [Punjab Courts Act, 1884 (XVIII of 1884)] *[See now the Punjab Courts Act, 1918 (Punjab Act 6 of 1918).]* shall be deemed to have had jurisdiction on and after the first day of November, 1884, to make any decree or order or dispose of any other business which might have been made or disposed of by the other Financial Commissioner.]

8. Appointment of Commissioners, and of Deputy, Assistant and Extra Assistant Commissioners.

- Commissioners, Deputy Commissioners, Assistant Commissioners and Extra Assistant Commissioners shall be appointed [-] *[The words, 'and may be removed' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937]* by the [State Government]. *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950]*

9. Appointment of Tehsildars and Naib-Tehsildars.

- The [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950]* shall fix the number of Tehsildars and Naib-Tehsildars to be appointed [-] *[The words 'and the Financial Commissioner may make rules for their appointment and removal' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.].*

10. [Powers of Revenue-officers. *[For directions under section 10, see Notification No. 81, Punjab Gazette, Extra-ordinary, Ist March, 1888, page 93.]*

] - Except where the class of the Revenue-officer by whom any function is to be discharged is specified in this Act, the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950]* may, by notification, determine the functions to be discharged under this Act by any class of Revenue-officers.

Administrative Control

11. [Superintendence and control of Revenue-officers. *[For rules under section 11 (1) see Notification No. 132, Punjab Gazette Ext., 1st March, 1888, page 1.]*

] - (1) The Financial Commissioner shall be subject to the control of the[State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950].*

(2) The general superintendence and control over all other Revenue-officers shall be vested in, and all such officers shall be subordinate to the Financial Commissioner.

(3) Subject to the general superintendence and control of the Financial Commissioner, a Commissioner shall control all other Revenue-officers in his division.

(4) Subject as aforesaid and to the control of the Commissioner, a Collector shall control all other Revenue-officers in his district.

12. Power to distribute business and withdraw and transfer casess.

(1) The Financial Commissioner or a Commissioner or Collector may by written order distribute, in such manner as he thinks fit, any business cognizable by any Revenue-officer under his control.

(2) The Financial Commissioner or a Commissioner or Collector may withdraw any case pending before any Revenue-officer under his control, and either dispose of it himself, or by written order refer it for disposal to any other Revenue-officer under his control.

(3) An order under sub -section (1) or sub -section (2) shall not empower any officer to exercise any powers or deal with any business which he would not be competent to exercise or deal with within the local limits of his own jurisdiction.

Appeal, Review and Revision

13. Appeals.

- Save as otherwise provided by this Act, an appeal shall lie from an original or appellate order of a Revenue-officer as follows, namely :-

(a) to the Collector when the order is made by an Assistant Collector of either grade;

(b) to the Commissioner when the order is made by a Collector;

(c) to the Financial Commissioner when the order is by made by a Commissioner:

Provided that -

(i) when an original order is confirmed on first appeal, a further appeal shall not lie;

(ii) when any such order is modified or reversed on appeal by the Collector, the order made by the Commissioner on further appeal, if any, to him shall be final.

14. Limitation for Appeals.

- Save as otherwise provided by this Act, the period of limitation for an appeal under the last foregoing section shall run from the date of the order appealed against, and shall be as follows, that is to say -

(a) when the appeal lies to the Collector - thirty days;

(b) when the appeal lies to the Commissioner - sixty days;

(c) when the appeal lies to the Financial Commissioner - ninety days.

15. Review by Revenue-officers.

(1) A Revenue-officers may, either of his own motion or on the application of any party interested, review, and on so reviewing modify, reverse or confirm, any order passed by himself or by any of his predecessors in office:

Provided as follows :-

(a) when a Commissioner or Collector thinks it necessary to review any order which he has not himself passed, and when a Revenue-officer of a class below that of Collector proposes to review any order whether passed by himself or by any of his predecessors in office, he shall first obtain the sanction of the Revenue-officer to whose control he is immediately subject;

(b) an application for review of an order shall not be entertained unless it is made within ninety days from the passing of the order, or unless the applicant satisfies the Revenue-officer that he had sufficient cause or not making the application within that period;

(c) an order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order;

(d) an order against which an appeal has been preferred shall not be reviewed.

(2) For the purposes of this section, the Collector shall be deemed to be the successor in office of any Revenue-officer of a lower class who has left the district or has ceased to exercise powers as a Revenue-officer, and to whom there is no successor in office.

(3) An appeal shall not lie from an order refusing to review or confirming on review a previous order.

16. Power to call for, examine and revise proceedings of Revenue-officers.

(1) The Financial Commissioner may at any time call for the record of any case pending before, or disposed of by, any Revenue-officer subordinate to him.

(2) A Commissioner or Collector may call for the record of any case pending before, or disposed of by, any Revenue-officer under his control.

(3) [If in any case in which a Collector has called for a record and he is of the opinion that the proceedings taken or order made should be modified or reversed, he shall report the case with his opinion thereon for the orders of the Commissioner whose decision shall be final.

(4) The Financial Commissioner or Commissioner may in any case called for by himself under sub-section (1) or under sub section (2), as the case may be, pass such orders as he thinks fit :

Provided that he shall not under this section pass an order reversing or modifying any proceeding or order of a subordinate Revenue-officer and affecting any question of right between private persons without giving those persons an opportunity of being heard:

Provided further that the cases reported to the Financial Commissioner under sub-section (3) as it existed prior to the commencement of the Punjab Land Revenue (Amendment) Act, 1998, shall be decided by him as heretofore.] *[Substituted vide Punjab Act No 14 of 1998.]*

Procedure

17. Power to make rules as to procedure.

- [(1) The [State Government] *[For rules under S. 17(1), see Notification No. 75, Punjab Gazette, Extraordinary, 1st March, 1888, page 51, Notification No. 235, Punjab Gazette, Extraordinary, dated 25th May, 1901, page 4.]* [may make rules consistent with this Act for regulating the procedure of Revenue-officer under this Act in cases in which a procedure is not prescribed by this Act.] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]*

(2) The rules may provide, among other matters, for the mode of enforcing orders of ejectment from, and delivery of possession of, immovable property, and rules providing for those matters may confer on a Revenue-officer all or any of the powers in regard to contempts, resistance and the like which a Civil Court may exercise in the execution of a decree whereby it has adjudged ejectment from, or delivery of possession of, such property.

(3) Subject to the rules under this section a Revenue-officer may refer any case which he is empowered to dispose of under this Act to another Revenue- officer for investigation and report, and may decide the case upon the report.

18. Persons by whom appearances and applications may be made before and to Revenue-officers.

(1) Appearances before a Revenue-officer, and applications to and acts to be done before him, under this Act may be made or done -

(a) by the parties themselves ; or

(b) by their recognised agents or a legal practitioner :

Provided that the employment of a recognised agent or legal practitioner shall not excuse the personal attendance of a party to any proceeding in any case in which personal attendance is specially required by an order of the officer.

(2) For the purpose of sub-section (1), recognised agents shall be such persons as the [State Government] may by notification declare in this behalf.

(3) The fees of a legal practitioner shall not be allowed as costs in any proceeding before a Revenue-officer under this Act unless that officer considers, for reasons to be recorded by him in writing, that the fees should be allowed.

19. Power to Revenue-officer to summon person.

(1) A Revenue-officer may summon any person whose attendance he considers necessary for the purpose of any business before him as a Revenue-officer.

(2) A person so summoned shall be bound to appear at the time and place mentioned in the summons in person or, if the summons so allows, by his recognised agent or a legal practitioner.

(3) The person attending in obedience to the summons shall be bound to state the truth upon any matter respecting which he is examined or makes statements, and to produce such documents and other things relating to any such matter as the Revenue-officer may require.

20. Mode of service of summons.

(1) A summons issued by a Revenue-officer shall, if practicable, be served (a) personally on the person to whom it is addressed, or, failing him (b) his recognised agent or (c) an adult male member of his family usually residing with him.

(2) If service cannot be so made, or if acceptance of service so made is refused, the summons may be served by posting a copy thereof at the usual or last known place of residence of the person to whom it is addressed, or if that person does not reside in the district in which the Revenue-officer is employed and the case to which the summons relates has reference to land in that district, then by posting a copy of the summons on some conspicuous place in or near the estate wherein the land is situate.

(3) If the summons relates to a case in which persons having the same interest are so numerous that personal service on all of them is not reasonably practicable, it may, if the Revenue-officer so directs, be served by delivery of a copy thereof to such of those persons as the Revenue-officer nominates in this behalf and by proclamation of the contents thereof for the information of the other persons interested.

(4) A summons may, if the Revenue-officer so directs, be served on the person named therein, either in addition to, or in substitution for, any other mode of service, by forwarding the summons by post in a letter addressed to the person and registered under Part III of the [Indian Post Office Act, 1866 (XIV of 1866).] *[See now Chapter VI of the Indian Post Office Act, 1898 (VI of 1898).]*

(5) When a summons is so forwarded in a letter, and it is proved that the letter was properly addressed and duly posted and registered, the Revenue- officer may presume that the summons was served at the time when the letter would be delivered in the ordinary course of post.

21. Mode of service of notice, order or proclamation or copy thereof.

- A notice, order or proclamation or copy of any such document, issued by a Revenue-officer for service on any person shall be served in the manner provided in the last foregoing section for the service of a summons.

22. Mode of making proclamation.

- When a proclamation relating to any land is issued by a Revenue-officer, it shall, in addition to any other mode of publication which may be prescribed in any provision of this Act, 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 land to which it relates.

Supplemental Provisions

23. Place of sitting.

(1) An Assistant Collector may exercise his powers under this Act at any place within the limits of the district in which he is employed.

(2) Any other Revenue-officer may only exercise his powers under this Act within the local limits of his jurisdiction.

24. Holidays.

(1) The Financial Commissioner, with the approval of the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation*

of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.], shall publish in the [Official Gazette] *[Substituted for words 'Local Official Gazette' by the Government of India (Adaptation of Indian Laws) Order, 1937.]*, before the commencement of each calendar year, a list of days to be observed in that year as holidays by all or any Revenue-officers.

(2) A proceeding had before a Revenue-officer on a day specified in the list as a day to be observed by him as a holiday shall not be invalid by reason only of its having been had on that day.

25. Discharge of duties of Collector dying or being disabled.

- When a Collector dies or is disabled from performing his duties, the officer who succeeds temporarily to the chief executive administration of the district under any orders which may be generally or specially issued by the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* in this behalf shall be deemed to be a Collector under this Act.

26. Retention of powers by Revenue-officer on transfer.

- When a Revenue- officer of any class who has been invested under the foregoing provisions of this Act with any powers to be exercised in any local area is transferred from that local area to another as a Revenue-officer of the same or a higher class, he shall continue to exercise those powers in that other local area unless the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* otherwise directs or has otherwise directed.

27. Conferment of powers by Revenue-officer.

(1) The [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* may by notification confer on any person -

(a) all or any of the powers of a Financial Commissioner, Commissioner or Collector under this Act; or

(b) all or any of the powers which an Assistant Collector may be invested there under, and may by notification withdraw any powers so conferred.

(2) A person on whom powers are conferred under sub-section (1) shall exercise those powers within such local limits and in such classes of cases as the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* may direct, and, except as otherwise directed by the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* shall for all purposes connected with the exercise thereof be deemed to be a Financial Commissioner, Commissioner, Collector or Assistant Collector, as the case may be.

(3) If any of the powers of a Collector, under this Act are conferred on an Assistant Collector they shall, unless the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* by special order or otherwise directs, be exercised by him subject to the control of the Collector.

Chapter III
Kanungos, [-] *[The words 'Zaildars, inamdars' omitted by Punjab Act 27 of 1964, section 3.]* and Village-officers

28. Rules respecting Kanungos,

[-] *[The words 'Zaildars, inamdars' omitted by Punjab Act 27 of 1964, section 3.]* and village officers. - (1) The [State Government] *[Substituted for the words 'Financial Commissioner' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* may make rules to regulate the appointments, duties, emoluments,

punishment, suspension and removal of kanungos, [-] *[The words 'Zaildars, inamdars' omitted by Punjab Act 27 of 1964, section 3.]* and village-officers.

(2) [[-]. *[Firstly sub-section (2) of section 28 was substituted by Act 17 of 1896 and now omitted by Punjab Act No. 27 of 1964, section 3]*

29. [Village Officers' cess. ***[These words were substituted for the words 'half anna' by the Punjab Act 14 of 1994.]***

(1) The [State Government] may, by notification, impose on all or any estates in the territories for the time being administered by it a cess, to be called the village officers' cess, at such rate or rates not exceeding [five paise] *[These words were substituted for the words 'half anna ' by the Punjab Act 14 of 1994]* for every rupee of the annual value as it may think fit, for remunerating [headmen and chief headmen] *[The words were substituted for the words 'village- officers' by the Repealing and Amending (Rates and Cesses) Act, 1907 (4 of 1907).]*in those territories and defraying other expenditure directly connected with the supervision of those officers or with the performance of their duties.

(2) 'Annual value' in sub-section (1) has the meaning assigned to that expression in the Punjab District Boards Act, 1883 (XX of 1883), that is to say :-

(a) double the land-revenue for the time being assessed on any land, whether the assessment is leviable or not; or

(b) where no land-revenue has been permanently assessed or has been wholly or in part compounded for or redeemed, double the amount which, but for such permanent assessment, composition or redemption, would have been leviable; or

(c) where the land-revenue has been assessed, double the amount which would have been assessed, if the average village -rate had been applied:

Provided that, in any tract in which, under settlement for the time being in force, the improvement of the land due to canal irrigation has been excluded from account in assessing the land-revenue, and a rate has been imposed in respect of such improvement, that rate shall be added to the land- revenue for the purpose of computing the annual value.

(3) The Financial Commissioner may make rules for the collection, control and expenditure of the village officers' cess.

(4) [All cesses now levied in any local area for the purposes mentioned in sub-section (1) shall be deemed to have been lawfully imposed and shall, until the village officers' cess is imposed in that local area under that sub- section, be deemed to be lawfully leviable and, for the purposes of this section, to be that cess.] *[Substituted by Act 17 of 1896, section 2.]*

30. Restriction on attachment or assignment of remuneration of kanungos

[-] *[The words 'Zaildar, Inamdar' have been ommitted by the Punjab Land Revenue (Amendment) Act, 1964 (Punjab Act No. 27 of 1964), Section 4.]* and village officers. - (1) The emoluments of a kanungo, [-] *[The words 'Zaildar, Inamdar' have been ommitted by the Punjab Land Revenue (Amendment) Act, 1964 (Punjab Act No. 27 of 1964), Section 4.]* or village officer shall not be liable to attachment in execution of a decree or order of any civil or revenue court.

(2) An assignment of or charge on, or an agreement to assign or charge, any such emoluments shall be void unless it is authorised by rules made by the Financial Commissioner in this behalf.

Chapter IV
Records

Records of Rights and Annual Records

31. Records-of-rights and documents included therein.

(1) Save as otherwise provided by this Chapter, there shall be record-of-rights each estate.

(2) The record-of-rights for an estate shall include the following documents, namely :-

(a) statements showing, so far as may be practicable :-

(i) the persons who are landowners, tenants or assignees of land-revenue in the estate or who are entitled to receive any of the rents, profits, or produce of the estate or to occupy land therein;

(ii) the nature and extent of the interests of those persons, and the conditions and liabilities attaching thereto;

(iii) the rent, land-revenue, rates, cesses or other payments due from and to each of those persons and to the Government;

(b) a statement of customs respecting rights and liabilities in the estate ;

(c) a map of the estate; and

(d) such other documents as the Financial Commissioner may, with the previous sanction of the [State Government] *[Substituted by Government of India (Adaptation of Indian Laws) Order, 1937 and Adaptation of Laws Order, 1950.]* prescribe.

32. Making of special revision of record-of-rights.

(1) When it appears to the [Commissioner] *[Substituted by Punjab Act 45 of 1953, for 'State Government'. The words 'State Government' had been substituted by Adaptation of Laws Order, 1950, for 'Provincial Government' which had been substituted for 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937.]* that a record-of-rights for an estate does not exist, or that the existing record-of-rights for an estate requires special revision, the [Commissioner] *[Substituted by Punjab Act 45 of 1953, for 'State Government'. The words 'State Government' had been substituted by Adaptation of Laws Order, 1950, for 'Provincial Government' which had been substituted for 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937.]* may by notification direct that a record -of-rights be made or that the record -of-rights be specially revised, as the case may be.

(2) The notification may direct that record-of-rights shall be made or specially revised for all or any estates in any local area.

(3) A record-of-rights made or specially revised for an estate under this section shall be deemed to be the record-of-rights for the estate, but shall not affect any presumption in favour of the [Government] *[Substituted for the word 'Crown' by the Adaptation of Laws Order, 1950.]* which has already arisen from any previous record-of-rights,

33. Annual record.

(1) The Collector shall cause to be prepared by the patwari of each estate yearly, or at such other intervals as the Financial Commissioner may prescribe, an edition of the record-of-rights amended in accordance with the provisions of this Chapter.

(2) This edition of the record-of-rights shall be called the annual record for the estate, and shall comprise the statements mentioned in sub-section (2), clause (a) of section 31 and such other documents, if any, as the Financial Commissioner may, with the previous sanction of the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.]* prescribe.

(3) For the purpose of the preparation of the annual records, the Collector shall cause to be kept up by the patwari of each estate a register of mutations and such other registers as the Financial Commissioner may prescribe.

Procedure for making records

34. Making of that part of the annual record which relates to land-owners, assignees of revenue and occupancy tenants.

(1) Any person acquiring, by inheritance, purchase, mortgage, or otherwise, any right in an estate as a land-owner, assignee of land-revenue or tenant having a right of occupancy, shall report his acquisition of the right to the patwari of the estate.

(2) If the person acquiring the right is a minor or otherwise disqualified, his guardian or other person having charge of his property shall make the report to the patwari.

(3) The patwari shall enter in his register of mutations every report made to him under sub-section (1) or sub-section (2), and shall also make an entry therein respecting the acquisition of any such right as aforesaid which he has reason to believe to have taken place, and of which a report should have been made to him under one or other of those sub-sections and has not been so made.

(4) A Revenue-officer shall from time to time inquire into the correctness of all entries in the register of mutations and into all such acquisitions as aforesaid coming to his knowledge of which, under the forgoing sub-sections, report should have been made to the patwari and entry made in that register and shall in each case make such order as he thinks fit with respect to the entry in the annual record of the right acquired.

(5) Such an entry shall be made by the insertion in that record of a description of the right acquired and by the omission from that record of any entry in any record previously prepared which by reason of the acquisition has ceased to be correct.

35. Making of that part of the annual record which relates to other persons.

- The acquisition of any interest in land other than a right referred to in sub-section (1) of the last foregoing section shall, -

(a) if it is undisputed, be recorded by the patwari in such manner as the Financial Commissioner may by rule in this behalf prescribe ; and

(b) if it is disputed, be entered by the patwari in the register of mutations and dealt with in the manner prescribed in sub-sections (4) and (5) of the last foregoing section.

36. Determination of disputes.

(1) If during the making, revision or preparation of any record or in the course of any enquiry under this Chapter a dispute arises as to any matter of which an entry is to be made in a record or in a register or mutations, a Revenue-officer may of his own motion, or on the application of any party interested but subject to the provisions of the next following section, and after such inquiry as he thinks fit, determine the entry to be made as to that matter.

(2) If in any such dispute the Revenue-officer is unable to satisfy himself as to which of the parties thereto is in possession of any property to which the dispute relates, he shall ascertain by summary inquiry who is the person best entitled to the property, and shall by order direct that that person be put in possession thereof, and that an entry in accordance with that order be made in the record or register.

(3) A direction of a Revenue-officer under sub-section (2) shall be subject to any decree or order which may be subsequently passed by any Court of competent jurisdiction.

37. Restrictions on variations of entries in records.

- Entries in records-of-rights or in annual records, except entries made in annual records, by Patwaris under clause (a) of section 35 with respect to undisputed acquisitions of interest referred to in that section, shall not be varied in subsequent records otherwise than by -

(a) making entries in accordance with facts proved or admitted to have occurred;

(b) making such entries as are agreed to by all the parties interested therein or are supported by a decree or order binding on those parties;

(c) making new maps where it is necessary to make them.

38. Mutation fees.

- The [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* may fix a scale of [fees] *[The mutation fees fixed vide PG Notification No. 28/R1161/871, dated 30th January, 1961 and as superseded by PG No. 6/CA 17/871S 38/72, dated 20-1-1972 published in Punjab Government Gazette of 27-1-1972 (Pages 204-205 Punjab Land Records Manul 1974 Edition), were again superseded by fees mentioned in PG No. GSR 12/CA 17/871S 38/82, dated 27-1-1982 w.e.f. 1-3-1982.]* for all or any classes of entries in any record or register under this Chapter and for copies of any such entries.

(2) A fee in respect of an entry shall be payable by the person in whose favour the entry is made.

Notification Fixing Fees

(1) [When the entry relates to the acquisition of a right or interest by inheritance or otherwise or by a registered deed or by a decree or order of a court or by an order of a Revenue-officer, making or affirming a partition under Chapter IX of the Punjab Land Revenue Act, 1887, or directing the partition in the record of a private partition, a fee of one rupee shall be charged on each proprietary holding.] *[For notification fixing a scale of fees under this section 38 see Punjab Government Gazette, 1962, Revenue Department Notification No. 28-R11-61/ 871, dated 30th January, 1961, as amended by Punjab Government notification No. 6994-R(11)-61/8665, dated the 18th December, 1961 and P.G. No. GSR 12/C A/17/87/S38/82 dated 27-1-1982.]*

(2) The fee specified in paragraph 1 shall be charged on all mutations whether accepted or rejected:

Provided that the attesting officer may remit the fee on any rejected mutation when in his opinion it would not be proper to recover it from the person in whose favour the mutation was entered :

Provided further that in any case in which the fee payable under the forgoing provisions is found to be excessive in amount with reference to the value of the right or interest transferred or for any other reason, the Commissioner may either remit the fee or reduce it to such amount as he deems to be reasonable.

(3) Notwithstanding anything contained in the preceding paragraphs, no fees shall be charged in respect of entries relating to the acquisition of a right or interest by the Punjab Bhudan Yagna Board or the Bhudan holder under the Punjab Bhudan Yagna Act, 1956 (Act No. 45 of 1956) or by inheritance in the property of any person in any of the naval, military or air forces of the Union of India, -

(a) who was killed on active service in the Second World War ; or

(b) who receives a wound or is involved in an accident or contracts a disease while on such service and dies within twelve months as a result of such wound, accident or disease.

Note. - The Patwaris shall not be entitled to retain any share in respect of mutation fee and whole of the fee so realised shall be credited into the Government Treasury under the head "029-Land Revenue-b-Miscellaneous-(i)-Mutation fees".

39. Penalty for neglect to report acquisition of any right referred to in section 34.

- Any person neglecting to make the report required by section 34 within three months from the date of his acquisition of a right referred to in that section shall be liable, at the discretion of the Collector, to a fine not exceeding five times the amount of the fee which would have been payable according to the scale fixed under the last foregoing section if the acquisition of the right had been reported immediately after its accrual.

40. Obligation to furnish information necessary for the preparation of records.

- Any person whose rights, interests or liabilities are required to be entered in any record under this Chapter shall be bound to furnish, on the requisition of any Revenue-officer or village-officer engaged in compiling the records, all information necessary for the correct compilation thereof.

Rights of the [Government] *[Substituted for the words 'Crown' by Adaptation of Laws Order, 1950.]* and presumptions with respect thereto and to other matters.

41. Right of the Government in mines and minerals.

- All mines of metal and coal, and all earth-oil and gold washings shall be deemed to be the property of the [[Government] *[Substituted for the words 'Crown' by Adaptation of Laws Order, 1950.]* for the purposes of the [State] *[Substituted by the Adaptation of Laws Order, 1950, for 'Province'.]* and the [State] *[Substituted by the Adaptation of Laws Order, 1950, for 'Provincial'.]* Government shall have all powers necessary for the proper enjoyment of [the Government's right thereto] *[Substituted for the words 'its rights thereto' by Government of India (Adaptation of Indian Laws) Order, 1937.]*.

42. Presumption as to ownership of forests, quarries and waste lands.

(1) When in any record-of-rights completed before the eighteenth day of November, 1871, it is not expressly provided that any forest, quarry, unclaimed, unoccupied, deserted or waste- land, spontaneous produce or other acessary interest in land belongs to the landowners, it shall be presumed to belong to the [Government] *[Substituted for the word 'Crown' by Adaptation of Laws Order, 1950.]*.

(2) When in any record-of-rights completed after that date it is not expressly provided that any forest or quarry or any such land or interest belongs to the [Government] *[Substituted for the word 'Crown' by the Adaptation of Laws Order, 1950.]*, it shall be presumed to belong to the landowners.

(3) The presumption created by sub-section (1) may be rebutted by showing :-

(a) from the records or report made by the assessing officer at the time of assessment ; or

(b) if the record or report, is silent, then from a comparison between the assessment of villages in which there existed, and the assessment of villages of similar character in which there did not exist, any forest or quarry, or any such land or interest.

that the forest, quarry, land or interest was taken into account in the assessment of the land-revenue.

(4) Until the presumption is so rebutted, the forest, quarry, land or interest shall be held to belong to the [Government] *[Substituted for the word 'Crown' by Adaptation of Laws Order, 1950.]*.

43. Compensation for infringement of rights of third parties in exercise of a right of the Government.

(1) Whenever, in the exercise of any right of the [Government] *[Substituted for the word 'Crown' by the Adaptation of Laws Order, 1950.]* referred to in either of the two last foregoing sections, the rights of any person are infringed by the occupation or disturbance of the surface of any land the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* shall pay, or cause to be paid to that person compensation for the infringement.

(2) The compensation shall be determined as nearly as may be in accordance with the provisions of [the Land Acquisition Act, 1870]. *[See now the Land Acquisition Act, 1894 (1 of 1894).]*

44. Presumption in favour of entries in Records-of-right and annual records.

- An entry made in a record-of-rights in accordance with the law for the time being in force, or in an annual record in accordance with the provisions of this Chapter and the rules there- under, shall be presumed to be true until the contrary is proved or a new entry is lawfully substituted therefor.

45. Suit for declaratiory decree by persons aggrieved by an entry in a record.

- If any person considers himself aggrieved as to any right of which he is in the possession by an entry in a records-of-rights or in an annual record, he may institute a suit for a declaration of his right under Chapter VI of the Specific Relief Act, 1877.

Supplemental Provisions

46. Power to make [rules respecting records and other matters connected therewith. ***[For the rules under sections 46 and 106, see Notifications Nos. 74, 76 and 78, Punjab Gazette, Extraordinary, 1st March, 1888, pages 3, 53 and 81 ; for amendment of these rules, see Punjab Gazette, 1901, Part III, page 1030, ibid., 1903 Part III, page 1218.]***

- The Financial Commissioner may make rules -]

(a) prescribing the language in which records and registers under this Chapter are to be made ;

(b) prescribing the form of those records and registers, and the manner in which they are to be prepared, signed and attested ;

(c) for the survey of land so far as may be necessary for the preparation and correction of those records and registers ;

(d) for the conduct of inquiries by Revenue-officers under this Chapter ; and

(e) generally for the guidance of Revenue-officers and village- officers in matters pertaining to records and registers mentioned or referred to in this Chapter.

47. Records-of-rights and annual records for groups of estates.

(1) The [Commissioner] *[Substituted by Punjab Act 45 of 1953, for 'Financial Commissioner'.]* may direct that a record of rights be made for any group of neighbouring estates instead of separately for each of the estates.

(2) The provisions of this Chapter with respect to a record-of-rights and annual record for an estate shall then, so far as they can be made applicable, apply to a record-of-rights and annual record for a group of estates.

Chapter V
Assessment

48. Assessment of land revenue.

(1) All land, to whatever purpose applied and wherever situate, is liable to the payment of land-revenue to the Government, except such land as has been wholly exempted from that liability by special contract with the Government or by the provisions of any law for the time being in force [and such land as is included in the village site] *[Inserted by Punjab Act 3 of 1928, section 3 (i).]*, [or is included in an estate situated wholly or partly within a distance of sixteen kilometres from the International border with Pakistan] *[See Punjab Act 37 of 1973.]*.

[Explanation. - For the purposes of this sub-section the expression 'village site' shall have the same meaning as is assigned to the expression 'site of a village' in section 4] *[Explanation added by Punjab Act 9 of 1958, section 4.]*.

(1A) [] *[Sub-sections (1-A) and (1-B) added by Punjab Act No. 1 of 1968, section 2 and shall be deemed to have been added with effect from Rabi of Agricultural year 1966-67.]*. Notwithstanding anything in sub-section (1), land held by any person whether as a sole landowner or as a co-landowner in one or more holdings, or as a sole landowner and as a co-landowner in one or more holdings on any estate shall be exempted from the liability to the payment of land revenue, if -

(i) the area of such land together with the area of land, if any, held by such person whether as a sole landowner as a co-landowner in one or more holdings, in any other estate in the State of Punjab [-] *[The words or outside it omitted by Punjab Act 10 of 1969, section 2 and shall always be deemed to have been omitted.]*, does not exceed five standard acres ; and

(ii) such person furnishes such particulars of all the land held by him in the State of Punjab [-] *[The words or outside it omitted by Punjab Act 10 of 1969, section 2 and shall always be deemed to have been omitted.]*, in such form, and manner and at such time and to such authority (hereinafter in this section referred to as the 'prescribed authority') as may be prescribed by rules made under section 64.

[Explanation 1. - In the case of a Hindu undivided family, the land owned by such family shall, for the purposes of sub-section (1-A), be deemed to be the land of the landowner in whose name it is entered in the record-of-rights.] *[explanation to sub-section (1-A) renumbered as Explanation 1 by Punjab Act No. 10 of 1969, section 2.]*

[Explanation 2. - The expression, 'standard acre' in respect of the holding in such territories of the erstwhile State of Patiala and East Punjab States Union as now form part of the State of Punjab, shall have the meaning assigned to it in the Pepsu Tenancy and Agricultural Land Act, 1955, and in respect of the holdings other than those referred to above, the said expression shall have the meaning assigned to it in the Punjab Security of Land Tenures Act, 1953.] *[Explanation 2 added by Punjab Act 10 of 1969, section 2 and shall always be deemed to have been added.]*

(1B) In the event of a person furnishing to the prescribed authority such particulars under clause (ii) of sub-section (1-A) as are not found to be correct, the prescribed authority, may after giving such reasonable opportunity of being heard direct him to pay by way of penalty in addition to the land-revenue to which he is liable an amount not exceeding twenty times the amount of land-revenuepayable.]

(2) [Land revenueshall be assessed in cash.] *[Substituted for the words 'may be assessed in cash or in kind, or partly in cash and partly in kind, as the local Government may direct' by Punjab Act 3 of 1928.]*

(3) Land may be assessed to land-revenuenotwithstanding that that revenue, by reason of its having been [exempted by virtue of the provisions of sub-section (1A)] *[The words 'exempted by virtue of the provisions of sub-section (1-A)' inserted by Punjab Act No. 1 of 1968, section 2 and shall be deemed to have been inserted with effect from Rabi of Agricultural year 1966-67.]*, assigned, released, compounded for or redeemed is not payable to the Government.

(4) [Land revenue may be assessed -

(a) as a fixed annual charge payable in a lump sum or by instalments ;

(b) in the form of prescribed rates applicable to the area recorded as sown, matured or cultivated during any harvest or during any year.]

48A. [Basis of assessment. ***[Inserted by Punjab Act 3 of 1928]***

[The assessment of land- revenue shall be based on an estimate of -

(a) the average money value of the net assets of the estate or group of estates in which the land concerned is situated ; or

(b) in the case of special assessment of land put to non-agricultural use in an assessment circle or part thereof, -

(i) on the average net letting value of a category and class of sites ; or

(ii) where for any reason it is not possible to ascertain the net letting value, on the average market value of sites as determined in the manner prescribed :]

[Provided that when a special assessment is made under section 59, notwithstanding the period fixed for the continuance of an assessment or the limit provided in section 48-B or the area having been declared to be an urban assessment circle, the land-revenuemay be assessed as fixed annual charge payable in a lump sum or by instalments in accordance with [the rules made under this Act] *[Inserted by Punjab Act 13 of 1953.] [Added by Punjab Act 3 of 1928.]*.

48B. [Limit of assessment. ***[Inserted by Punjab Act 3 of 1928.]***

- If the land-revenue is assessed as fixed annual charge the amount thereof, and if it is assessed in the form of prescribed rate, the average amount which according to an estimate in writing approved by the [State Government] will be leviable annually, shall not, in the case of any assessment circle, exceed one-fourth of the estimated money value of the net assets of such assessment circle [or in the case of special assessment on a category and class of sites of land put to non- agricultural use in an assessment circle or part thereof-

(a) exceed one-fourth of the estimated average net letting value ; or

(b) exceed two to four per cent of the average market value ; or

(c) in the case of sites lying vacant and out of use, exceed one per cent of the average market value] :]

Provided that nothing contained in this section shall affect any assessment in force at the time of the commencement of the Punjab Land Revenue (Amendment) Act, 1928.] *[Inserted by Punjab Act 9 of 1958, Section 6.]*

General Assessment

49. Notification of intended reassessment and instructions as to principles of assessment.

- [(1) Assessment of land-revenuemay be general or special.] *[Sub-section (1) added and existing sub-sections (1) and (2) renumbered (2) and (3), respectively by Punjab Act 3, 1928.]*

(2) A general reassessment of the land-revenue of [any area] *[Substituted for the words a District or Tehsil by Punjab Act 3, 1928.]* shall not be undertaken without the previous sanction of the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* and [notification] *[For notification see Punjab Gazette, 181, Part I, pages 708 and 820 and ibid., 1901, Part I, page 856.]* of that sanction.

(3) [In granting such sanction the [State Government] *[Substituted by Punjab Act 3, 1928, Section 5(3).]* may give such instructions consistent with the provisions of this Act and the rules made thereunder as it may deem fit.

50. Mode of determining assessment.

(1) [A general] *[Substituted for the word 'the' by Punjab Act 3, 1928, Section 6.]* assessment shall be made by a Revenue-officer.

(2) [Before making such assessment the Revenue-officer shall report through the Financial Commissioner for the sanction of the [State Government] *[Substituted for the old sub-section by Punjab Act 3, 1928, Section 6.]* his [proposal] *[Substituted by Punjab Act 6 of 1954, for 'Proposal'.]* with regard thereto.]

51. Announcement of assessment.

- [(1) After consideration of the proposals submitted by the Revenue-officer under the provisions of section 50, the [State Government], shall pass such orders as it may deem fit, subject to the provisions of sub-sections (3) and (4), and on the receipt of such orders the Revenue-officer shall make an order determining the assessment proper for each estate concerned and shall announce it in such manner as the [State Government] *[Substituted by Punjab Act 3 of, 1928.]* may by rule prescribe.]

(2) At the time of announcing the assessment [the Revenue-officer] *[Substituted by Punjab Act 3 of 1928, the word 'he'.]* shall also declare the date from which it is to take effect, and subject to the other provisions of this Act, it shall take effect accordingly.

(3) [Subject to the provisions of sub-section (4) the average rate of incident on the cultivated area of the land-revenue imposed under the provisions of sub-section (1) on any assessment circle forming part of any area in respect of which a notification has been issued under sub-section [(2)] *[Sub-sections (3) and (4) were added by Punjab Act 3 of 1928, Section 7.]* of section 49 shall not exceed the rate of incidence of the land-revenue imposed at the last previous assessment by more than one-fourth provided that the rate of incidence of the assessment imposed

on any estate shall not exceed the rate of incidence of the last previous assessment on that estate by more than two-thirds.

(4) The provisions of sub-section (3) shall not be applicable in the case of land which has not previously been assessed to land-revenue [or in which canal irrigation has been introduced after the date of the orders passed under the provisions of sub-section (1) at the last previous assessment, or in the case of the land of which the last previous assessment was made under the provisions of clause (b) of sub-section (1) of section 59] *[Substituted for the words 'or of which the last previous assessment was made under the provisions of clause (b) of sub-section (1) of section 59 or in the case of land in which canal irrigation has been introduced after the date of the orders passed under the provisions of sub-section (I) of sections 51 at the last previous assessment' by Punjab Act 6 of 1934, Section 4.]* or in the case of an area which has been declared by notification to be an urban assessment circle and for the purpose of calculating the increase in the incidence of the land-revenue for the purpose of sub-section (3), all such land shall be excluded from calculation :

Provided that no area shall be declared to be an urban assessment circle unless it is included within the limits of a municipally or of an area in respect of which a notification has been issued under section 241 of the Punjab Municipal Act, 1911, or of an area declared to be a small town under the provisions of the Punjab Small Towns Act, 1921].

52. Application for reconsideration of assessment.

(1) The land-owner may, within thirty days from the date of the announcement of the assessment, present a petition to the Revenue-officer for a reconsideration of the amount, form or conditions of the assessment.

(2) Where the land-revenue is assigned, the assignee thereof may within thirty days from that date, present a like petition to the Revenue-officer.

(3) The order passed by the Revenue-officer on the petition shall set forth his reasons for granting or refusing it.

53. Confirmation and duration of assessment.

(1) [An assessment, the undertaking of which has been sanctioned under the provisions of section 49] *[Substituted for the words 'An assessment of the land-revenueof a district or tahsil' by Punjab Act 3 of 1928.]* shall not be considered final until it has been confirmed by the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]*

(2) At any time before an assessment is so confirmed the Commissioner or Financial Commissioner may [subject to the provisions of sub-section (3)] *[Inserted by Punjab Act 3 of 1928, Section 8.]* modify the assessment of any estate. [-] *[The words 'in the district or tahsil' were omitted by Punjab Act 3 of 1928.]*.

(3) [Before an enhancement is ordered under the provisions of sub-section (2) the Commissioner or the Financial Commissioner, as the case may be, shall cause reasonable notice to be given to the landowners by proclamation published in the manner described in section 22, to show cause in a petition addressed to the Revenue-officer why the proposed enhancement should not be ordered, and the Revenue-officer shall enquire into any objections raised by any land-owner and submit such petition received with his report thereon to the Commissioner or the Financial Commissioner, who shall consider the petition and the report and shall also hear the petitioner if he so desires.] *[Substituted for the old sub-section (3) by Punjab Act 3 of 1928.]*

53A. [Duration of assessment. ***[Added by Punjab Act 3 of 1928, Section 9.]***

(1) The [State Government]shall, when confirming an assessment under sub-section (1) of section 53, fix a period of time for which the assessment shall remain in force.

(2) The period fixed under sub-section (1) shall be forty years :

Provided that -

(i) a period not exceeding forty years and not shorter than ten years may be fixed for any area, specified by the [State] *[Substituted by Adaptation of Laws Order, 1950.]* Government, in which canal irrigation has been introduced after the date of the orders passed under the provisions of sub- section (1) of section 51 at the last previous assessment or in which it has been proposed to introduce such irrigation during the period fixed ;

(ii) a period not exceeding forty years and not shorter than twenty years may be fixed on the expiry of a period fixed under the provisions of clause (i) of this proviso;

(iii) nothing in this sub-section shall affect any assessment in force at the time of the commencement of the Punjab Land Revenue (Amendment) Act, 1928, or apply to an area which has been declared to be an urban assessment circle under the provisions of sub-section (4) of section 51.]

54. Assessment to remain in force till new assessment takes effect.

- Notwithstanding the expiration of the period for the continuance of an assessment under [-] *[The words, brackets and figures 'sub-section (3) of ' were omitted by Punjab Act 3 of 1928, Section 10.]* the last foregoing section, the assessment shall remain in force till a new assessment takes effect.

55. Refusal to be liable for assessment and consequences thereof.

(1) At any time within ninety days from the the date of the announcement of an assessment the land-owner, or where there are more land-owners than one, any of them who would be individually or collectively liable for more than half the sum assessed, may give notice to the Revenue-officer of refusal to be liable for assessment.

(2) When the Revenue-officer receives a notice under sub-section (1), the Collector may take possession of the estate and deal with it, as nearly as may be, as if the annulment of the assessment thereof had been ordered as a process for the recovery of an arrear of land-revenue due thereon.

(3) While the estate is in the possession of the Collector, the land-owner or landowners shall be entitled to receive from the Government an allowance to be fixed by the Financial Commissioner, which shall not be less than five or more than ten per cent of the net income realised by the Government from the estate.

56. Distribution of the assessment of an estate over the holdings comprised therein.

(1) If the assessment announced under section 51 is in whole or in part a fixed assessment of an estate for a term of years, the Revenue-officer shall, before the date on which the first instalment thereof becomes payable, make an order distributing it over the several holdings comprised in the estate and make and publish a record of the distribution.

(2) The Collector may for sufficient reasons make an order revising that record at any time while the assessment continues to be in force, and publish the record so revised.

(3) If the assessment announced under section 51 is in the form of rates chargeable according to the results of each year or harvest, a Revenue-officer shall from year to year or from harvest to harvest as the conditions of the assessment may require, make and publish, not later than one month before the first instalment of the land-revenue falls due, a record of the amount payable in respect of each holding.

(4) [[-] *[Sub-section (4) omitted by Punjab Act 3 of 1928, Section 11.]*.

57. Application for amendment of the distribution of an assessment.

(1) Any person affected by a record made under sub-section (1) or sub-section (3) of the last foregoing section, may, within thirty days from the date of the publication of record, present a petition to the Revenue-officer for a reconsideration of the record so far as it affects him.

(2) The order passed by the Revenue-officer on the petition shall set forth reasons for granting or refusing it.

58. Appeals from orders under sections 52 and 57.

- An appeal from an order under the last foregoing section or section 52 shall lie to the Commissioner, and from the appellate order of the Commissioner to the Financial Commissioner.

Special Assessments

59. Special assessments.

(1) Special assessments may be made by Revenue- officers in the following cases, namely :-

[-] *[Clause (a) was omitted by Punjab Act 3 of 1928 and all subsequent clauses relettered (a) to (e).]*.

(a) when land-revenue which has been released or assigned is resumed :

(b) when [lands] *[Substituted by Punjab Act 3 of 1928, for the words 'waste lands'.]* are sold, leased or granted by the [Government] *[Substituted for the words 'Crown' by the Adaptation of Laws Order, 1950.]* ;

(c) when the assessment of any land has been annulled or the landowner has refused to be liable therefor, and the term for which the land was to be managed by the Collector or his agents let in farm has expired.

(d) when assessments of land-revenue require revision in consequence of the action of water or sand or of calamity of season or from any other cause ;

(e) when revenue due to the [Government] *[Substituted for the words 'Crown' by the Adaptation of Laws Order, 1950.]* on account of pasture or other natural products of land, or on account of mills, fisheries or natural products of water or on account of other rights described in section 41 or section 42, has not been included in an assessment made under the foregoing provisions of this Chapter ;

(f) [when assessment of land- revenue requires revision in consequence of the land being put to a use different from that for which an assessment is in force [(-)] *[Added by Punjab Act 13 of 1952.]*.

(g) [when the land has been put to use for non-agricultural purpose such as brick-kilns, factories, cinemas, shops, hotels, houses, landing grounds and other similar purposes, whether or not already assessed to land-revenue;] *[Clause (g) and provisos thereto omitted by Punjab Act 9 of 1958.]*

[Provided that for purposes of clauses (f) and (g) any use of land -

(i) for purposes of a garden, an orchard or for pasture ; or

(ii) for houses occupied by the owner for agricultural purposes or for purposes subservient to agriculture or for small-scale cottage industries ; or

(iii) for any public, charitable or religious purpose except where such land has been let for any such purpose ;

shall not be considered as a use different from that for which an assessment is in force or for non-agricultural purposes:] *[First Proviso substituted by Punjab Act 16 of 1963, section 2 and shall be deemed always to have been substituted.]*

Provided further that in case of clauses (f) and (g) residential houses, in occupation of the owners, with an annual rental value not exceeding three hundred rupees shall not be liable to special assessment.]

(2) [The Financial Commissioner may confirm any assessment made under this section.] *[Substituted by Punjab Act 3 of 1928, section 12(3), for the old sub-clause (2).]*

(3) The foregoing provisions of this Chapter with respect to general assessments shall, subject to such modifications therefor as the Financial Commissioner may

prescribe [by] *[Inserted by Punjab Act 6 of 1934.]* [executive instructions issued under the provisions of section 60 C,] *[Substituted for the words 'by rules under the last foregoing sub-section' by Punjab Act 3 of 1928.]* regulate the procedure of Revenue-officers making special assessments.

60. [Power to make rules. ***[Substituted for the old section by Punjab Act 3 of 1928, Section 13.]***

- The [State Government] shall, subject to the provisions of section 60-A from time to time, make rules prescribing -

(a) the method by which the estimate of the money value of the net assets of an estate or group of estates shall be made ;

(b) the method by which assessment to land-revenue shall be made;

(c) the principles on which exemption from assessment shall be allowed for improvements ;

(d) the manner in which assessment shall be announced ;

(e) the manner in which the rate of incidence of the land-revenue is to be calculated for the purpose of sub-section (3) of section 51.]

60A. [Procedure to be followed in making rules. ***[Section 60-A was inserted by Punjab Act 3, 1928, and was substituted by Punjab Act 7 of 1929, Section 2]***

- Before making any rules under the provisions of section 60 the [State Government] shall, in addition to observing the procedure laid down in section 21 of the Punjab General Clauses Act, 1898, publish by notification a draft of the proposed rules for the information of persons likely to be affected thereby at least thirty days before a meeting of the Punjab Legislative [Assembly] *[Substituted for the words 'Council' by the Government of India (Adaptation of Indian Laws) Order, 1937.]* The [State Government] shall defer consideration of such rules until after the meeting of the Punjab Legislative [Assembly] next following the publication of the draft in order to give any member of the [Assembly] *[Substituted for the words 'Council' by the Government of India (Adaptation of Indian Laws) Order, 1937.]* an opportunity to introduce a motion for discussing the draft]

60B. [Rules and executive instructions issued before commencement of Punjab Land Revenue (Amendment) Act, 3 of 1928, to be followed for the purpose of assessment operations begun before issue of rules made under the provisions of section 60-A.

- Notwithstanding anything contained in section 60-A, for the purposes of all assessment operations begun before the date of publication of rules made after the commencement of the Punjab Land Revenue (Amendment) Act, 1928 the rules and executive instructions relating to the matters mentioned in clauses (a), (b), (c), and (d) of section 60 which were in force before such publication shall remain in force.]

60C. Power to issue instructions.

- The [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaption of Indian Laws) Order, 1937, and the Adaption of Laws Order, 1950.]* or the Financial Commissioner with the approval of the [State Government] may, for the guidance of Revenue-officers, from time to time issue executive instructions relating to all matters to which the provisions of this chapter apply, provided that such instructions shall be consistent with the provisions of this Act and the rules made thereunder.]

Chapter V
A Additional Land Revenue

60D. Assessing Authority.

- In this Chapter, unless the context otherwise requires, the Assessing Authority means the Collector of the district where the land of any person is situated and if it is situated in more than one district, such officer as may be appointed by the State Government in this behalf.

60E. Levy of additional land revenue.

(1) Notwithstanding anything contained in Chapter V, with effect from the kharif harvest of the agricultural year 1974-75, every landowner who pays land-revenuein excess of twenty rupees shall be liable to pay an additional land-revenuein accordance with the rates specified in the Schedule to this Chapter :

Provided that in respect of land situated in Ropar Tehsil of Ropar District, Batala Tehsil of Gurdaspur District, urban assessment circle of Tarn Taran or the urban or sub-urban assessment circle of Amritsar Tehsil of Amritsar District additional land-revenueshall be payable at a rate which shall be twenty-five per cent less than the rates mentioned in the Schedule.

(2) When land-revenueis revised as a result of general or special assessment in any assessment circle the additional land-revenuelevied under this Chapter shall cease to be so leviable in that assessment circle.

60F. Submission of returns.

(1) A landowner who is liable to pay more than twenty rupees as land-revenue and whose land is situated within territorial jurisdiction of more than one Patwari shall, within a period of thirty days from the date of commencement of the Punjab Land Revenue (Amendment) Act, 1974, furnish information of the total land-revenuepayable by him to the Patwari in whose circle he ordinarily resides or in whose circle he holds largest amount of land and shall also submit a copy thereto to the Tehsildar having jurisdiction.

(2) The provisions of sub-section (1) shall apply mutatis mutandis to a person who becomes liable to pay the additional land-revenue under this Chapter after the commencement of the Punjab Land Revenue (Amendment) Act, 1974, and in his case the period of return shall be thirty days from the date when he becomes so liable.

60G. Penalty for failure to furnish information.

- If a person fails to furnish the information required by section 60-F or furnishes information which is wrong in material particulars, the Assessing Authority may charge him with a penalty up to six times the amount of the additional land-revenuerecoverable from him under this Chapter.

60H. Recovery of additional land-revenue.

- The additional land-revenue and the penalty, if any, under this Chapter shall be recoverable as land revenue.

60I. Effect of additional land revenue.

- The levy of additional land-revenue shall neither have the effect of adding to the value of any Jagir or any assignment of land-revenuenor such levy shall be treated as land-revenuefor the purposes of any other law for the time being in force.

Schedule

(See Section 60-E)

Rates of additional land-revenue

1. Where the total land-revenue exceeds twenty rupees but does not exceed fifty rupees annually.	Two hundred per cent of the amount by which the total land- revenueexceeds twenty rupees.
2. Where the total land-revenue exceeds fifty rupees but does	Sixty rupees plus two hundred and fifty per cent of the amount

not exceed one hundred rupees annually.	by which the total land-revenue exceeds fifty rupees.
3. Where the total land-revenue exceeds one hundred rupees, but does not exceed two hundred rupees annually.	One hundred and eighty five rupees plus three hundred per cent of the amount by which the total land-revenue exceeds one hundred rupees.
4. Where the total land-revenueexceeds two hundred rupees annually.	Four hundred and eighty five rupees plus three hundred and fifty per cent of the amount by which the total land-revenueexceeds two hundred rupees.

Repeal and savings. - The Punjab Land-Revenue (Surcharge) Act, 1954, and the Punjab Land-Revenue (Special Charges) Act, 1958, shall stand repealed with effect from the Kharif Harvest of the agricultural year 1974-75 :

Provided that such repeal shall not affect -

(a) the previous operation of the Acts so repealed or anything duly done or suffered thereunder; or

(b) any obligation or liability incurred under the Acts so repealed ; or

(c) any penalty incurred in respect of any provision of the Acts so repealed ; or

(d) any remedy in respect of any such obligation, liability, or penalty as aforesaid;

and any such remedy may be enforced and any such penalty may be imposed as if the Punjab Land-Revenue (Amendment) Act, 1974, had not been passed.

Chapter VI
Collection of Land Revenue

61. Security for payment of land revenue.

(1) In the case of every estate the entire estate and the land-owner or, if there are more than one, the landowners jointly and severally, shall be liable for the land-revenuefor the time being assessed on the estate:

Provided that -

(a) the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]*, [-] *[The words 'with the previous sanction of the Governor-General in Council' were omitted by the Devolution Act, 1920 (38 of 1920), Section 2.]* may by notification declare that in any estate a holding or its owner shall not be liable for any part of the land-revenuefor the time being assessed on the estate except that part which is payable in respect of the holding; and

(b) [when there are superior and inferior landowners in the same estate, the Financial Commissioner may by rule, or by special order in each case, determine whether the superior or inferior landowners shall be liable for the land-revenue, or whether both shall be so liable and, if so, in what proportions.] *[For rules of Financial Commissioner under s. 61 see notification No. 76, Punjab Gazette, Extraordinary, 1st March , 1888, page 53.]*

(2) A notification under proviso (a) to sub-section (1) may have reference to any single estate or to any class of estate or estates generally in any local area.

62. Further security for payment of land-revenue.

(1) The land-revenue for the time being assessed on an estate or payable in respect of a holding shall be the first charge upon the rents, profits and produce thereof.

(2) Without the previous consent of the Collector, the rents, profits or produce of an estate or holding shall not be liable to be taken in execution of a decree or order

of any Court until the land-revenue chargeable against the rents, profits or produce, and any arrear of land-revenuedue in respect of the estate or holding, have been paid.

63. Orders to regulate payment of land-revenue.

(1) Notwithstanding anything in any record-of-rights, the Financial Commissioner may fix the number and amount of the instalments, and the times, places and manner, by, at and in which land-revenue is to be paid.

(2) Until the Financial Commissioner otherwise directs, land-revenueshall be payable by the instalments, at the times and places and in the manner, by, at and in which it is payable at the commencement of this Act.

64. Rules to regulate collection, remission and suspension of land-revenue.

- [(1) The Financial Commissioner may make rules consistent with this Act -

(a) to regulate the collection, remission and suspension of land- revenue, and may by those rules determine the circumstances and terms in and on which assigned land-revenuemay be collected by the assignee;

(b) to prescribe the form and manner in which, and the time at which and the authority to whom particulars referred to in clause (ii) of sub- section (1A) of section 48 shall be furnished.]

(2) Where land-revenue due to an assignee is collected by a Revenue-officer, there shall be deducted from the sum collected such a percentage on account of the cost of collection as the Financial Commissioner may, by rule in this behalf, prescribe.

(3) A suit for an arrear of assigned land-revenue shall not be entertained unless there is annexed to the plaint at the time of the presentation thereof a document under the hand of the Collector specially authorizing the institution of the suit.

65. Costs recoverable as part of arrear.

- The costs of any process issued under this Chapter shall be recoverable as part of the arrear of land-revenue in respect of which the process was issued.

66. Certified account to be evidence as to arrear.

- A statement of account certified by a Revenue-officer shall be conclusive proof of the existence of an arrear of land-revenue, of its amount and of the person who is the defaulter.

67. Processes for recovery of arrears.

- Subject to the other provisions of this Act, an arrear of land-revenue may be recovered by any one or more of the following processes, namely :-

(a) by service of writ of demand on the defaulter ;

(b) by arrest and detention of his person ;

(c) by distress and sale of his movable property and uncut or ungathered crops;

(d) by transfer of the holding in respect of which the arrear is due;

(e) by attachment of the estate or holding in respect of which the arrear is due;

(f) by annulment of the assessment of that estate or holding;

(g) by sale of that estate or holding;

(h) by proceedings against other immovable property of the defaulter.

68. Writ of demand.

- A writ of demand may be issued by a Revenue-officer on or after the day following that on which an arrear of land-revenue accrues.

69. Arrest and detention of defaulter.

(1) At any time after an arrear of land-revenue has accrued a Revenue-officer may issue a warrant directing an officer named therein to arrest the defaulter and bring him before the Revenue-officer.

(2) When the defaulter is brought before the Revenue-officer the Revenue- officer may cause him to be taken before the Collector, or may keep him under personal restraint for a period not exceeding ten days and then, if the arrear is still unpaid, cause him to be taken before the Collector.

(3) When the defaulter is brought before the Collector, the Collector may issue an order to the officer in charge of the civil jail of the district, directing him to confine the defaulter in the jail for such period, not exceeding one month from the date of the order, as the Collector thinks fit.

(4) The process of arrest and detention shall not be executed against a defaulter who is a female, a minor, a lunatic or idiot.

70. Distress and sale of moveable property and crops.

(1) At any time after an arrear of land-revenuehas accrued, the moveable property and uncut or ungathered crops of the defaulter may be distrained and sold by order of a Revenue-officer.

(2) The distress and sale shall be conducted, as nearly as may be, in accordance with the law for the time being in force for the attachment and sale of moveable property under the decree of a Revenue Court constituted under the Punjab Tenancy Act, 1887 (XVI of 1887):

Provided that, in addition to the particulars exempted by that law from liability to sale, so much of the produce of the land of the defaulter as the Collector thinks necessary for seed-grain and for the subsistence, until the harvest next following, of the defaulter and his family and of any cattle exempted by that law, shall be exempted from sale under this section.

71. Transfer of holding.

(1) At any time after an arrear of land-revenue has accrued on a holding, the Collector may transfer the holding to any person being a land-owner of the estate in which his holding is situate and not being a defaulter in respect of his own holding, on condition of his paying the arrear before being put in possession of the holding, and on such further conditions as the Collector may deem fit to prescribe.

(2) The transfer may, as the Collector thinks fit, be either till the end of the agricultural year in which the defaulter pays to the transferee the amount of the arrear which the transferee paid before being put in possession of the holding, or for a term not exceeding fifteen years from the commencement of the agricultural year next following the date of the transfer.

(3) The Collector shall report to the Financial Commissioner any transfer made by him under this section, and the Financial Commissioner may set aside the transfer or alter the conditions thereof, or pass such other order as he thinks fit.

(4) A transfer under this section shall not affect the joint and several liability of the land-owners of the estate in which it is enforced.

(5) In respect of all rights and liabilities arising under this Act, the person to whom the holding is transferred shall, subject to the conditions of the transfer, stand in the same position as that in which the defaulter would have stood if the holding had not been transferred.

(6) When the transfer was for a term, the holding shall, on the expiration of the term, be restored by the Collector to the defaulter free of any claim on the part of the Government or the transferee for any arrear of land-revenue or rates and cesses due in respect thereof.

72. Attachment of estate or holding.

(1) At any time after an arrear of land-revenuehas accrued, the Collector may cause the estate or holding in respect of which the arrear is due to be attached and taken under this own management or that of an agent appointed by him for that purpose.

(2) The Collector or the agent shall be bound by all the engagements which existed between the defaulter and his tenants, if any, and shall be entitled to manage the land and to receive all rents and profits accruing therefrom to the exclusion of the defaulter until the arrear has been satisfied, or until the Collector restores the land to the defaulter.

(3) All surplus profits of the land attached beyond the cost of attachment and management and the amount necessary to meet the current demand for land-revenue and rates and cesses shall be applied in discharge of the arrear.

(4) Land shall not be attached for the same arrear for a longer term than five years from the commencement of the agricultural year next following the date of the attachment, but, if the arrear is sooner discharged the land shall be released and the surplus receipts, if any, made over to the landowner.

73. Annulment of assessment of estate or holding.

(1) When an arrear of land-revenue has been due for a longer period than one month, and the foregoing processes are not deemed sufficient for the recovery thereof, the Financial Commissioner may, in addition to or instead of all or any of those processes, order the existing assessment of the estate or holding in respect of which the arrear is due to be annulled.

(2) The provisions of this section shall not be put in force for the recovery of an arrear of land-revenue which has accrued on land -

(a) while under attachment under the last foregoing section ; or

(b) while under the charge of the Court of Wards.

(3) When the assessment of any land has been annulled, the Collector may, with the previous sanction of the Financial Commissioner, either manage the land himself or through an agent, or let it in farm to any person willing to accept the farm, for such term and on such conditions as may be sanctioned by the Financial Commissioner ;

Provided that the term for which land may be so managed or farmed shall not be longer than fifteen years from the commencement of the agricultural year next following the date of the annulment.

(4) At some time before the expiration of that term the Collector shall determine the assessment to be paid in respect of the estate or holding for the remainder of the term of the current assessment of the district or tehsil, and, when that assessment has been sanctioned by the Financial Commissioner, shall announce it to the land-owner.

(5) The land-owner may give notice to the Collector of refusal to be liable for the assessment within thirty days from the date on which the assessment was announced to him.

(6) If notice is so given, the Collector may, with the previous sanction of the Financial Commissioner, take the estate or holding under direct management or farm it for the remainder of the term of the current assessment of the district or tehsil, or for any period within that term which the Financial Commissioner may fix.

(7) When the assessment of a holding is annulled, the joint responsibility of the other land-owners of the estate for the land-revenue of that holding becoming due after the annulment shall be in abeyance until a new assessment takes effect.

(8) The Financial Commissioner may direct that any contract made by the defaulter, or by any person through whom the defaulter claims, with respect to any land comprised in an estate or holding of which the assessment has been annulled shall not be binding on the Collector or his agent or farmer during the period for

which the estate or holding remains under the management of the Collector or his agent or is let in farm.

74. Proclamation of attachment or annulment of assessment and consequence of the proclamation.

(1) Where any land is attached under section 72, or when the assessment of any land has been annulled under that the last foregoing section, the Collector shall make proclamation thereof.

(2) No payment made by any person to the defaulter before the making of the proclamation on account of rent or any other asset in anticipation of the usual time for the payment shall, without the special sanction of the Collector, be credited to that person or relieve him from liability to make the payment to the Collector or his agent or farmer.

(3) No payment made after the making of the proclamation on account of rent or any other assets of the estate or holding to any person other than the Collector or his agent or farmer shall be credited to the person making the payment or relieve him from liability to make the payment to the Collector or his agent or farmer.

75. Sale of estate or holdings.

- When an arrear of land-revenue has accrued and the foregoing processes are not deemed sufficient for the recovery thereof, the Collector with the previous sanction of the [Commissioner] [[Substituted by Punjab Act 45 of 1953, for the

Financial Commissioner.]], may, in addition to or instead of, all or any of those processes, and subject to the provisions hereinafter contained, sell the estate or holding in respect of which the arrear is due :

Provided that land shall not be sold for the recovery of -

(a) any arrear which has accrued while the land was under the charge of the Court of Wards, or was so circumstanced that Court of Wards might have exercised jurisdiction over it under the provisions of section 35 of the Punjab Laws Act, 1872 clause (a), (b), (c) or (d) ; or

(b) any arrear which has accrued while the land was under attachment under section 72 of this Act ; or

(c) any arrear which has accrued while the land was held under direct management by the Collector or in farm by any other person under section 73, after either an annulment of assessment or a refusal to be liable therefor.

76. Effect of sale on incumbrances.

(1) Land sold under the last foregoing section shall be sold free of all incumbrances ; and all grants and contracts previously made by any person other than the purchaser in respect of the land shall become void as against the purchaser at the sale.

(2) Nothing in sub-section (1) shall affect -

  (a) a tenant's right of occupancy, unless the rights was created by the defaulter himself, or

  (b) any lease at fair rent, temporary or perpetual, for the erection of a dwelling-house or manufactory or for a mine, garden, tank, canal, place of worship, or burial ground, so long as the land continues to be used for the purpose specified in the lease, or

  (c) any incumbrance, grant, contract, or right of occupancy specially saved by order of the Financial Commissioner and proclaimed as hereinafter provided.

77. Proceedings against other immovable property of defaulter.

(1) If the arrear cannot be recovered by any of the processes hereinbefore provided or if the [Commissioner] *[Substituted by Punjab Act 45 of 1953 for the words*

'*Financial Commissioner'.]* considers the enforcement of any of those processes to be inexpedient, the Collector may, where the defaulter owns any other estate or holding, or any other immovable property, proceed under the provisions of this Act against that property as if it were the land in respect of which the arrear is due:

Provided that no interest save those of the defaulter alone shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of his interest being proceeded against.

(2) When the Collector determines to proceed under this section against immoveable property other than the land in respect of which the arrear is due, he shall issue a proclamation prohibiting the transfer or charging of the property.

(3) The Collector may at any time by order in writing withdraw the proclamation, and it shall be deemed to be withdrawn when either the arrear has been paid or the interest of the defaulter in the property has been sold for the recovery of the arrear.

(4) 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.

(5) In proceding against property under this section the Collector shall follow, as nearly as the nature of the property will admit, the procedure prescribed for the enforcement of process against land on which an arrear of land-revenue is due.

78. Remedies open to person denying his liability for an arrear.

(1) Notwithstanding anything in section 66, when proceedings are taken under this Act for the recovery of an arrear, the person against whom the proceedings are taken may, if he denies his liability for the arrear 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 in a Civil Court for the recovery of the amount so paid.

(2) A suit under sub-section (1) must be instituted in a Court having jurisidiction in the place where the office of the Collector of the district in which the arrear or some part thereof accured is situate.

Procedure in Sales

79. Proclamation of sale.

(1) On the receipt of the sanction of the [Commissioner] *[Substituted for the words 'Financial Commissioner' by Punjab Act 26 of 1958.]* to the sale of any immovable property, the Collector shall issue a proclamation of the intended sale, specifying -

- (a) the date, time and place of the sale ;
- (b) the property to be sold, and, if it is an estate or holding, the land-revenue assessed thereon or payable in respect thereof ;
- (c) if the property is to be sold for the recovery of an arrear due in respect thereof, the incumbrances, grants, contracts, and rights of occupancy, if any, specially saved by order of the Financial Commissioner under seection 76, sub-section (2), clause (c).
- (d) if the property is to be sold otherwise than for the recovery of an arrear due in respect thereof any incumbrance, grant or contract to which the property is known to be liable ; and
- (e) the amount for the recovery of which the sale is ordered.

(2) [-] *[Sub-section (2) repealed by Punjab Act 2 of 1905.]*.

(3) The place of sale specified under clause (a), sub-section (1) must be either the office of the Collector or some place appointed by the Collector in this behalf and situate in or near the property to be sold.

80. Indemnity to Revenue-officer with respect to contents of proclamation.

- A Revenue-officer shall not be answerable for any error, mis-statement or omission in any proclamation under the last foregoing section unless the same has been committed or made dishonestly.

81. Publication of proclamation.

(1) A copy of the proclamation shall be served on the defaulter and be posted in a conspicuous part of the office of the Tahsildar of the tahsil in which the poperty to be sold is situate.

(2) After a copy of the proclamation has been served on the defaulter and posted in the office of the Tahsildar, a copy thereof shall be posted in the office of the Collector.

(3) The proclamation shall be further published in the manner prescribed in section 22 and in such other manner as the Collector thinks expedient.

82. Time and conduct of sale.

(1) The sale shall not take place on a Sunday or other holiday, or till after the expiration of at least thirty days from the date on which the copy of the proclamation was posted in the office of the Collector.

(2) The sale shall be by public auction and shall be conducted either by the Collector in person or by a Revenue-officer specially appointed by him in this behalf.

83. Power to postpone sale.

- The Collector may from time to time postpone the sale.

84. Stay of sale.

- If at any time before the bidding at the auction is completed the defaulter pays the arrears in respect of which the property has been proclaimed for sale, together with the costs incurred for the recovery thereof to the officer conducting the sale, or proves to the satisfaction of that officer that he has already paid the same either at the place and in the manner prescribed under section 63 or into the Government treasury, the sale shall be stayed.

85. Payment of deposit by highest bidder.

- When the highest bid at the auction has been ascertained the person who made that bid shall, on the requisition of the officer conducting the sale, pay to that officer a deposit of twenty-five per centum on the amount of his bid and shall on payment thereof be declared to be the purchaser subject to the provisions of this Chapter with respect to the exercise of any right of pre-emption.

86. Consequences of failure to pay deposit.

- If the person who made the highest bid fails to pay the deposit as required by the last forgoing section, the property shall forthwith be put up again and sold, and all expenses attending the first sale, and the deficiency of price, if any, which may happen on the resale, may be recovered from him by the Collector as if the same were an arrear of land-revenue.

87.

[----] *[Repealed by Punjab Act 2 of 1905, Schedule.]*.

88. Time for payment in full.

- The full amount of the purchase money shall be paid by the purchaser before the close of the fifteenth day from that on which the purrchaser was declared.

89. Procedure in default of payment.

- In default of payment of the full amount of the purchase-money within the period mentioned in the last foregoing section, the deposit referred to in section 85 or 87, as the case may be, shall, after defraying the expenses of the sale, be forefeited to the Government and may, if the Collector, with the previous sanction of the Commissioner, so directs, be applied in reduction of the arrear and the property shall be resold, and the defaulting purchaser shall have no claim to the property or to any part of the sum for which it may subsequently be sold.

90. Report of sale to Commissioner.

- Every sale of immovable property under this Chapter shall be reported by the Collector to the Commissioner.

91. Application to set aside sale.

(1) At any time within thirty days from the date of the sale, application may be made to the Commissioner to set aside the sale on the ground of some material irregularity or mistake in publishing or conducting it.

(2) But a sale shall not be set aside on that ground unless the applicant proves to the satisfaction of the Commissioner that he has sustained substantial injury by reason of the irregularity or mistake.

92. Order confirming or setting aside sale.

(1) After the expiration of thirty days from the date of the sale, if such application as is mentioned in the last foregoing section has not been made, or if such application has been made and rejected, the Commissioner shall make an order confirming the sale, and, if such application has been made and allowed, the Commissioner shall make an order setting aside the sale.

(2) An order made under this section shall be final.

93. Refund of purchase money on setting aside of sale.

- Whenever the sale of any property is set aside, the purchaser shall be entitled to receive back his purchase-money.

94. Proclamation after postponement or on resale.

- A sale made after a postponement under section 83 and a resale consequent on a purchaser's default under section 89 or on the setting aside of a sale under section 92, shall be made after the issue of a fresh proclamation in the manner hereinbefore prescribed for the sale.

95. On confirmation of sale possession and certificate to be granted to purchaser.

(1) After a sale has been confirmed in the manner aforesaid the Collector shall put the person declared to be the purchaser into possession of the property sold, and shall grant him a certificate to the effect that he has purchased that property.

(2) The certificate shall state whether or not the property was sold for the recovery of an arrear due in respect thereof, and if it was so sold, shall set forth the incumbrances, grants, contracts and rights of occupancy, if any, specified in the proclamation of the sale as specially saved by order of the Financial Commissioner under section 76, sub-section (2), clause (c).

(3) The certificate shall be deemed to be a valid transfer of the property but need not be registered as a conveyance.

(4) Any suit brought in any Court against the certified purchaser on the ground that the purchase was made on behalf of a person other than the certified purchaser shall be dismissed with costs.

(5) The certified purchaser of any immovable property shall be entitled to all rents and profits falling due in respect of the property after the date of the confirmation of the sale and be liable for all instalments of the land-revenue and rates and cesses falling due in respect thereof after that date.

96. Proceeds of sale.

(1) When a sale of immovable property under this Chapter has been confirmed, the proceeds of the sale shall be applied in the first place to the payment of any arrears including costs incurred for the recovery thereof, due to the [Government] *[Substituted for the word 'Crown' by the Adaptation of Laws Order, 1950.]* from the defaulter at the date of the confirmation of the sale, whether the arrears are of land-revenue, or of sums recoverable as arrears of land-revenue, and the surplus, if any, shall be paid to the person whose property has been sold, or, if the property sold was owned by more than one person, then to the owners either collectively or according to the amount of their recorded interests, as the Collector thinks fit.

(2) The surplus shall not, except under an order of a Court, be paid to any creditor of a person whose property has been sold.

(3) If the proceeds of the sale fall short of such arrears as are referred to in sub-section (1), the balance remaining due from the defaulter may be recovered from him by further proceedings under this Chapter or by any other means authorized by law.

Chapter VII
Recovery of other Demands by Revenue-officers

97. Recovery of certain arrears through Revenue-officer instead of suit.

- When a village-officer required by rules under section 28 to collect any land-revenue or sum recoverable as an arrear of land-revenue satisfies the Revenue-officer that the revenue or sum has fallen due and has not been paid to him, the Revenue-officer may, subject to any rules which the Financial Commissioner may make in this behalf, recover it as if it were an arrear of land-revenue.

98. Other sums recoverable as arrears of land-revenue.

- In addition to any sums recoverable as arrears of land-revenue under this Act or any other enactment for the time being in force, the following sums may be so recovered, namely :-

(a) fees, fines, costs and other charges, including the village- officers' cess payable under this Act;

(b) revenue due to the Government on account of pasture or other natural products of land, or on account of mills, fisheries or natural products of water, or on account of other rights described in section 41 or section 42 in cases in which the revenue so due has not been included in the assessment of an estate;

(c) fees payable to district boards or local boards under section 33 of the Punjab District Boards Act, 1883, for the use of or benefits derived from such works as are referred to in section 20, clauses (i) and (j), of that Act;

(d) sums leviable by or under the authority of the Government as water-rates, or on account of the maintenance or management of canals, embankments or other irrigation works, not being sums recoverable as arrears of land-revenue under any enactment for the time being in force; and

(dd) [a loan advanced by the State Government towards the cost of a house or site under a Government sponsored Housing Scheme together with interest chargeable thereon and costs, if any, incurred in making or recovering the same.] *[Inserted by Punjab Act 5 of 1956.]*

(i) to give relief to persons who were uproated from their homes, profession or trade as a result of the aggression committed by Pakistan in September, 1965; or

(ii) to persons carrying on any profession or trade, in any premises, where such premises or the goods stocked therein suffered any damage due to arson or any other unlawful act during the anti-Punjabi Suba agitation which took place in the month of March, 1966 ; or

(iii) to give relief to such class of persons who are uprooted after the commencement of the Punjab Land Revenue (Amendment) Act, 1967, from their homes, profession, or trade due to any war, aggression, internal disturbance or natural calamity as the State Government may, in public interest, specify in this behalf;

(ddd) [a loan advanced by the State Government to an industrial worker under a Government sponsored scheme for providing relief to industrial workers temporarily thrown out of employment due to hostilities with Pakistan together with interest, if any, chargeable thereon and costs incurred in making or recovering such loan;] *[Clause (ddd) inserted by Punjab Act 5 of 1966, section 2.]*

(dddd) [a loan advanced by the State Government under a Government sponsored scheme -] *[Clause (dddd) inserted by Punjab Act 1 of 1968, section 4 and shall be deemed to have been inserted with effect from 3rd July, 1967.]*

together with interest, if any, chargeable thereon and cost incurred in advancing or recovering such loan;

(e) sums payable to the Government by a person who is surety for the payment of any of the foregoing sums or of any any of other sum recoverable as an arrear of land-revenue.

99. Application of Chapter VI to sums recoverable under this Chapter.

(1) The provisions of Chapter VI shall, with respect to any sum mentioned or referred to in this Chapter, apply, so far as they can be made applicable as if the sum were an arrear of land-revenue and the person from whom, either as principal or as surety, it is due were a defaulter in respect of such an arrear.

(2) Unless any such sum is declared by any enactment for the time being in force to be recoverable as if it were an arrear of land-revenue due in respect of the land charged therewith the provisions of section 77 shall apply under sub-section (1) to the recovery thereof.

Chapter VIII
Surveys and Boundaries

100. [Powers of Financial Commissioner to make rules for demarcation of boundaries and erection of survey- marks. *[For rules under section 100, see Notification No. 76, Punjab Gazette Extraordinary, Ist March, 1888, Page 57.]*

(1) The Financial Commissioner may make rutes as to the manner in which the boundaries of all or any estates in any local area are to be demarcated and as to the survey-marks to be erected within those estates.

(2) Rules under this section may prescribe, among other matters, the forms of survey-marks and the material to be used in their construction.] *[Sub-section (1) substituted by Punjab Act 1 of 1968, section 3 and shall be deemed to have substituted with effect from Rabi of the Agricultural year, 1966-67.]*

101. Power of Revenue-officer to define boundaries.

(1) A Revenue- officer may, for the purpose of framing any record or making any assessment under this Act, or on the application of any person interested, define the limits of any estate, or of any holding, field or other portion of an estate, and may, for the purpose of indicating those limits, require survey-marks to be erected or repaired.

(2) In defining the limits of any land under sub-section (1) the Revenue- officer may cause survey-marks to be erected on any boundary already determined by, or by order of, any Court, Revenue-officer or Forest Settlement officer, or restore any survey-mark already set up by, or by order of any Court or any such officer.

101A. [Power to fix boundary between riverain estates. ***[Sections 101-A to 101-F were added by the Punjab Riverain Boundary Act. 1889 (I of 1889), section 2.]***

(1) When any two or more estates are subject to river action and the limits of any such estates are by any law, custom, decree or order applicable thereto, liable to vary according as variations may from time to time occur in the course or action of such river, the [State Government] may [-] *[The words 'in its discretion' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]*order a permanent boundary line to be fixed between any such estates or such portion thereof as are liable to river action.

(2) Upon an order being made under sub-section (1) the Collector shall fix a boundary line between such estates or portions of such estates accordingly, and shall demarcate the same, in accordance with the rules (if any) made under section 100 and the provisions of section 101.

(3) Every such boundary line shall be fixed with due regard to the history of the estates and the interests of the persons respectively owning them or possessing rights therein, in such manner as may be just and equitable in the circumstances of each case.

(4) No such boundary line shall be deemed to have been permanently fixed until it has been approved by the Financial Commissioner.

101B. Effect of fixing a boundary between riverain estates.

(1) Every boundary line fixed in accordance with the provisions of section 101-A shall, notwithstanding any law or custom, or any decree or order of any court of law, to the contrary, be fixed and constant boundary between the estates affected thereby, and the proprietary and all other rights, in every holding, field or other portion of an estate situate on each side of the boundary line so fixed, shall, subject to the following proviso, vest, in the land-owners of the estate which lies on that side of the boundary line on which such holding, field or other portion of an estate is situate:

Provided that, if, by the operation of this section the proprietary or any other rights in any land which at the time a boundary line is fixed is under cultivation, or reasonably fit for cultivation, or yields any produce of substantial value, would be transferred from the land-owners and other right- holders of any one estate to the land-owners of any other estate, the Collector shall, by written order, direct that the rights in such land shall, subject to the provisions of section 101-C and section 101-D not be so transferred unless and until the land, in respect of which any such order is made, ceases to be reasonably fit for cultivation, or to yield any produce of substantial value, and upon any such order being made, the transfer of the rights in such land shall be suspended accordingly :

Provided further the when any portion of the land specified in any such order ceases to be reasonably fit for cultivation or to yield any produce of substantial value, the order shall, when the Collector in writing so directs, cease to operate as to that portion;

(2) The decision of the Collector as to whether for the purposes of the proviso to sub-section (1) of this section, any land is or not reasonably fit for cultivation, or does not yield any produce of substantial value shall be final.

101C. Application for immediate transfer of rights reserved under the proviso to sub-section (1) of section 101-B upon payment of compensation, and procedure thereupon.

(1) When any order has been made under the proviso to sub-section (1) of section 101-B, the land-owners (or any of them) in whom, but for such order, the rights in the land specified therein, would vest, may apply in writing, to the Collector

to forthwith transfer the rights, the transfer of which has been suspended by such order, upon payment of compensation for the same.

Award of compensation and extinguishment of rights thereby. - (2) When an application under sub-section (1) is made, the Collector shall -

(a) fix a day for the hearing of the application ;

(b) cause notice of the application, and of the day fixed for hearing thereof to be served on, or proclaimed for the information of, all persons recorded as having rights in the land specified in the order made under the proviso to sub-section (1) of section 101-B, and all other persons interested or claiming to be interested therein;

(c) upon the day so fixed for hearing, or any day to which the hearing may be adjourned, inquire into the rights in the land and award compensation in respect of all rights, found established therein, to the persons severally entitled thereto;

(d) inform the applicant of the aggregate amount of compensation so awarded and require him to deposit the amount with the Collector on or before a day to be fixed by him in that behalf:

Provided that, notwithstanding anything in this sub-section contained, it shall be lawful for the Collector, in his discretion and at any time before an award of compensation thereon has been made, to reject any application made under sub-section (1).

(3) In awarding compensation under sub-section (2), the Collector shall be guided by the provisions of section 23 and section 24 of the Land Acquisition Act, 1894 (Act 1 of 1894) so far as the same may be applicable to the circumstances of the case.

(4) Upon the fifteenth day of May next after the whole amount of compensation so awarded has been deposited with the Collector, the order made under the proviso to sub-section (1) of section 101-B, shall cease to operate, and the rights specified therein shall be transferred and vest in the manner prescribed in sub-section (1) of section 101-B, not- withstanding anything in the proviso thereof contained, and the Collector shall proceed to tender the compensation to the persons severally entitled to receive the same under his award. If any such person shall refuse to accept the sum so awarded and tendered to him, it shall be placed to his credit in the public treasury.

(5) When any order made under the proviso to sub-section (1) of section 101-B shall, under the provisions of sub-section (4) of this section, cease to operate and determine, all rights reserved to any person by such order shall be extinguished.

101D. Order under the proviso to sub-section (1) of section 101-B to cease to apply to rights voluntarily transferred to a landowner of the estate to which the land is transferred by fixing boundary.

- When any person possessing any rights in any land, in regard to the rights in which an order has been made under the proviso to sub-section (1) of section 101-B, voluntarily transfers such rights to any land-owner of the estate, in the land-owners of which, but for such order, such rights would vest under the operation of sub-section (1) of section 101-B, the right so transferred shall forthwith cease to be subject to such order.

101E. Rights transferred to be liable to all the incidens of tenure of the estates to which the transfer is made.

- In every case in which, by the operation of section 101-B or section 101-C or section 101-D, proprietary or other rights in land are transferred from the land-owners and other right- holders of any one estate to the landowners of any other estate, such rights shall be subject to all the incidents of tenure and liabilities which, under any law or custom for the time being in force, apply to the rights of the land-owners of the estate to which such rights are so transferred.

101F. Meaning of the expression "Collector" in sections 101-A, 101-B and 101-C.

- For the purposes of sections 101-A, 101-B, 101-C, respectively, the expression "Collector" shall be deemed to include any Revenue-officer appointed by the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* to perform all or any of the functions of a Collector under any of the provisions thereof.]

102. Cost of erection and repair of survey-marks.

- Subject to any rules which the Financial Commissioner may make in this behalf, survey-marks shall be erected and kept in repair by or at the cost of the persons interested in the land for the indication of the limits of which they are required :

Provided that the [State Government] may in any case direct that the cost of erection shall be borne by the Government or be paid out of the proceeds of the village-officers' cess.

103. Recovery of cost incurred by the Government.

(1) If the persons interested in the land fail to erect or repair a survey-mark within thirty days from the date of their being required by a Revenue-officer to do so, the Revenue-officer may cause it to be erected or repaired.

(2) Where Revenue-officer causes a survey-mark to be erected, or repaired, he shall, subject to any rules or direction under the last foregoing section, apportion the cost amongst the persons interested in the land in such manner as he deems just, and certify the same to the Collector.

(3) The Collector may recover the cost as if it were an arrear of land revenue.

104. Power of Revenue-officers to enter on land for purposes of survey and demarcation.

- Any Revenue-officer, may, in the discharge of any duty under this Act, enter upon and survey land and erect survey-marks thereon and demarcate the boundaries thereof, and do all other acts necessary for the proper performance of that duty.

105. Survey for purpose of preparation of records.

(1) When any land is being surveyed in pursuance of rules under section 46, clause (c), any Revenue-officer directing the survey may, by notice or proclamation, require all persons having rights or interests in the land to indicate, within a specified time, by temporary marks of a kind to be described in the notice or proclamation, the limits of those rights or interests.

(2) If a person to whom the notice or proclamation is addressed fails to comply with the requisition, he shall be liable at the discretion of the Revenue-officer to fine which may extend to ten rupees.

106. Provision of flagholders and chainmen for those surveys.

(1) For the purposes of the survey of any land in pursuance of rules under section 46, clause (c), the land-owner shall be bound to provide fit persons to act as flagholders and chainmen.

(2) If the land-owners fail to provide such persons or to provide them in sufficient number, such other persons as a Revenue-officer considers necessary may be employed and the cost of employing them recovered from the landowners as if it were an arrear of land revenue.

107. Professional surveys.

(1) If it is necessary to make a survery by any other agency than that of Revenue-officers or village-officers, the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* may publish a notification stating -

(a) the local area to be surveyed and the nature of survey ;

(b) the names or official designation of the officers by whom the survey is to be made ; and

(c) the kind of survey-marks to be erected by those officers.

(2) From the date of the notification the officers specified therein, and the persons acting under their orders, shall have for the purposes of the survey the powers conferred on Revenue-officers by section 104.

108. Penalty for destruction, injury or removal of survey-marks.

(1) If any person wilfully destroys or injures or without lawful authority removes a survey-mark lawfully erected, he may be ordered by a Revenue-officer to pay such fine not exceeding fifty rupees for each mark so destroyed, injured or removed as may, in the opinion of the Revenue-officer, be necessary to defray the expenses of restoring the same and of rewarding the person, if any, who gave information of the destruction, injury or removal.

(2) The imposition of a fine under this section shall not bar a prosecution under section 434 of the Indian Penal Code.

109. Report of destruction or removal or injury to survey-marks.

- Every village-officer of an estate shall be legally bound to furnish a Revenue- officer with information respecting the destruction or removal of, or any injury done to, any survey-mark lawfully erected in the estate.

Chapter IX
Partition

110. Effect of partition of estates and tenancies on joint liability for revenue and rent.

(1) A partition of land, either under this Chapter or otherwise, shall not, without the express consent of the Financial Commissioner, affect the joint liability of the land or of the landowners thereof for the revenue payable in respect of the land, or operate to create a new estate, and, if any conditions are attached to that consent, those conditions shall be binding on the parties to the partition.

(2) A partition of a tenancy shall not without the express consent of the landlord, affect the joint liability of the co-sharers therein for the payment of the rent thereof.

111. Application for partition.

- Any joint owner of land, or any joint tenant of a tenancy in which a right of occupancy subsists, may apply to a Revenue- officer for partition of his share in the land or tenancy ; as the case may be, if -

(a) at the date of the application the share is recorded under Chapter IV as belonging to him ; or

(b) his right to the share has been established by a decree which is still subsisting at that date ; or

(c) a written acknowledgement of that right has been executed by all persons interested in the admission or denial thereof.

112. Restriction and limitations on partition.

- Notwithstanding anything in the last foregoing section -

(1) places of worship and burial grounds held in common before partition shall continue to be so held after partion, unless the parties otherwise agree among themselves and record their agreement and file it with the Revenue-officer ;

(2) partition of any of the following properties, namely :-

(a) any embankment, watercourse, well or tank, and any land on which the supply of water to any such work may depend ;

(b) and grazing ground ; and

(c) any land which is occupied as the site of a town or village and is assessed to land-revenue;

may be refused if, in the opinion of the Revenue-officer, the partition of such property is likely to cause inconvenience to the co-sharers, or other persons directly or indirectly interested therein, or to diminish the utility thereof to those persons ;

(3) the fact that a partition on the application of a joint owner of land would render necessary the severance into two or more parts of the land comprised in the tenancy of a tenant having a right of occupancy may, unless the tenant assents to the severance, be a sufficient reason for the disallowance of the partition in so far as it would affect that tenancy ; and

(4) the fact that the landlord objects to the partition or a tenancy may be sufficient reason for the absolute disallowance of the partition thereof.

113. Notice of application for partition.

- The Revenue-officer, on receiving the application under section 111, shall, if it is in order and not open to objection on the face of it, fix a day for the hearing thereof, and -

(a) cause notice of the application and of the day so fixed to be served on such of the recorded co-sharers as have not joined in the application, and, if the share of which partition is applied for is a share in a tenancy, on the landlord also ; and

(b) if he thinks fit, cause the notice to be served on or proclaimed for the information of any other persons whom he may deem to be directly or indirectly interested in the application.

114. Addition of parties to application.

- On the day fixed for the hearing, or on any day to which the hearing may be adjourned the Revenue-officer, shall ascertain whether any of the other co-sharers desire the partition of their shares also, and, if any of them so desire, he shall add them as applicants for partition.

115. Absolute disallowance of partition.

- After examining such of the co- sharers and other persons as may be present on that day, the Revenue-officer may, if he is of opinion that there is good and sufficient cause why partition should be absolutely disallowed, refuse the application, recording the grounds of his refusal.

116. Procedure on admission of application.

- If the Revenue-officer, does not refuse the application under the last foregoing section, he shall ascertain the question, if any, in dispute between any of the persons interested distinguishing between -

(a) question as to title in the property of which partition is sought; and

(b) questions as to the property to be divided, or the mode of making the partition.

117. Disposal of questions as to title in property to be divided.

(1) When there is a question as to title in any of the property of which partition is sought, the Revenue-officer may decline to grant the application for partition until the question has been determined by a competent Court or he may himself proceed to determine the question as though he were such a Court.

(2) Where the Revenue-officer himself proceeds to determine the question the following rules shall apply, namely :

(a) If the question is one over which a Revenue Court has jurisdiction, the Revenue-officer shall proceed as a Revenue Court under the provisions of the Punjab Tenancy Act, 1887.

(b) If the question is one over which a Civil Court has jurisdiction, the procedure of the Revenue-officer shall be that applicable to the trial of an original suit by a Civil Court and he shall record a judgement and decree containing the particulars required by the Code of Civil Procedure to be specified therein.

(c) An appeal shall lie from the decree of the Revenue-officer under clause (b) as though that decree were a decree of a [Subordinate Judge] *[Substituted for 'District Judge' by the Punjab Courts Act, 1918 (6 of 1918), Section 49.]* in an original suit.

(d) Upon such an appeal being made, the [District Court] *[Substituted for the 'Divisional Court' by the Punjab Courts Act, 1918 (6 of 1918), Section 49.]* or [High Court] *[Substituted for the words 'Chief Court' by Act 18 of 1919.]*, as the case may be, may issue an injunction to the Revenue-officer requiring him to stay proceeding pending the disposal of the appeal.

(e) From the appellate decree of a [District Court] *[Substituted for 'Divisional Court' by the Punjab Courts Act, 1918 (6 of 1918), Section 49.]* upon such an appeal, a further appeal shall lie to the [High Court] *[Substituted for the words 'Chief Court' by Act 18 of 1919.]* if such a further appeal is allowed by the law for the time being in force.

118. Disposal of other questions.

(1) When there is a question as to the property to be divided, or the mode of making a partition, the Revenue-officer shall, after such inquiry as he deems necessary, record an order stating his decision on the question and his reasons for the decision.

(2) An appeal may be preferred [-] *[The words 'to the Commissioner' were repealed by the Decentralization Act (4 of 1914).]* from an order under sub-section (1) within fifteen days from the date thereof, and, when such an appeal is preferred and the institution thereof has been certified to the Revenue-officer by the [authority to whom the appeal has been preferred] *[Substituted for the word 'Commissioner' by the Decentralization Act (4 of 1914).]* the Revenue-officer shall stay proceedings pending the disposal of the appeal.

(3) If an applicant for partition is dissatisfied with an original or appellate order under this section, and applies for permission to withdraw from the proceedings in so far as they relate to the partition of his shares, he shall be permitted to withdraw therefrom on such terms as the Revenue- officer thinks fit.

(4) When an applicant withdraws under the last foregoing sub-section the Revenue-officer may where the other applicants if any desire the continuance of the proceedings, continue them in so far they relate to the partition of the shares of those other applicants.

119. Administration of property excluded from partition.

- When any such property as is referred to in section 112, clause (2), is excluded from partition, the Revenue-officer may determine the extent and manner to and in which the co-sharer and other persons interested therein may make use thereof, and the proportion in which expenditure incurred thereon and profits derived therefrom, respectively, are to be borne by and divided among those persons or any of them.

120. Distribution of revenue and rent after partition.

(1) The amount of revenue to be paid in respect of each of the holdings into which land has been divided on a partition, and the amount of rent to be paid in respect of each of the portions into which a tenancy has been so divided, shall be determined by the Revenue-officer making the partition.

(2) The determination of the Revenue-officer, as to the revenue to be paid in respect of each holding, shall, where the estate in which the holding is situate is subject to a fixed assessment, be deemed to be an order under section 56, sub-section (1).

(3) Where new estates have been created at a partition and the land-revenuehas been fraudulently or erroneously distributed among them, the [State Government] *[Substituted for the words 'Local Government' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]* may, within twelve years from the time of discovery of the fraud or error, order a new distribution of the land-revenueamong the several estates on an estimate of the assets of each estate at the time of the partition, to be made conformably to the best evidence and information procurable respecting the same.

121. Instrument of partition.

- When a partition is completed, the Revenue- officer shall cause an instrument of partition to be prepared and the date on which the partition is to take effect to be recorded therein.

122. Delivery of possession of property allotted, on partition.

- An owner or tenant to whom any land or portion of a tenancy, as the case may be, is allotted in proceedings for partition shall be entitled to possession thereof as against the other parties to the proceedings and their legal representatives, and a Revenue-officer shall, on application made to him for the purpose by any succh owner or tenant at any time within three years from the date recorded in the instrument of partition under the last foregoing section, give effect to that instrument so far as it concerns the applicant as if it were a decree for immovable property.

123. Affirmation of partition privately effected.

(1) In any case in which a partition has been made without the intervention of a Revenue-officer, any party thereto may apply to a Revenue-officer for an order affirming the partition.

(2) On receiving the application, the Revenue-officer shall inquire into the case, and, if he finds that the partition has in fact been made, he may make an order affirming it and proceed under sections 119, 120, 121 and 122, or any of those sections, as circumstances may require, in the same manner as if the partition had been made on an application to himself under this Chapter.

124. Power to make rules as to costs of partitions.

- The Financial Commissioner may make rules for determining the costs of partitions under this Chapter and the mode in which such costs are to be apportioned.

125. Re-distribution of land according to custom.

- When by established custom any land in an estate is subject to periodical redistribution a Revenue- officer may, on the application of any of the land-owners, enforce the redistribution according to the custom, and for this purpose may exercise all or any of powers of a Revenue-officer in proceedings for partition.

126. Officers who may be empowered to act under this Chapter.

- The Revenue- officer by whom proceedings may be taken under this Chapter shall be a Revenue-officer of a class not below that of Assistant Collector of the first grade.

Chapter X
Arbitration

127. Power to refer to arbitration.

(1) Any Revenue-officer may, with the consent of the parties, refer to arbitration any dispute arising before him in any matter under this Act.

(2) A Collector or any Assistant Collector of the first grade may, without the consent of the parties refer to arbitration any dispute before him with respect to -

(a) any matter of which an entry is to be made in any record or register under Chapter IV ;

(b) any matter relating to the distribution of an assessment under section 56 ;

(c) the limits of any estate or of any holding, field or other portion of an estate ; or

(d) the property to be divided at a partition or the mode of making a partition.

128. Order of reference and contents thereof.

(1) In referring a dispute to arbitration a Revenue-officer shall make an order of reference, and specify therein the precise matter submitted to arbitration, the number of arbitrators which each party to the dispute is to nominate, the period within which arbitrators are to be nominated, and the period within which the award is to be delivered.

(2) The number of arbitrators which each party may nominate must be the same and must not exceed two.

(3) If from any cause arbitrators are not nominated or award is not delivered, within the period fixed therefor in the order of reference, the Revenue- officer may from time to time enlarge that period, or may cancel the order of reference.

129. Nomination of arbitrators.

(1) When an order of reference has been made, the parties may each nominate the number of arbitrators specified in the order, and the Revenue-officer shall nominate one other arbitrator.

(2) The Revenue-officer may, for reasons to be recorded by him, make an order disallowing any nomination made by either party and requiring the party to make another nomination within a time to be specified in the order.

(3) An order under the last forgoing sub-section shall be final.

130. Substitution of arbitrators by parties.

- If an arbitrator nominated by a party dies, desires to be discharged or refuses or becomes incapable to act, the party may nominate another person in his stead.

131. Nomination and substitution of arbitrators by Revenue-officers.

- In any of the following cases, namely, -

(a) if either of the parties fails to nominate an arbitrator under sub-section (1) of section 129 within the period fixed in the order of reference; or

(b) if the nomination of an arbitrator has been disallowed under sub-section (2) of section 129, and another arbitrator is not nominated within the time specified in the order under that sub-section or, having been so nominated, his nomination is also disallowed, or

(c) if a party entitled to nominate an arbitrator in the place of another arbitrator under section 130 fails to nominate him within one week from the date of the communication to him of a notice requiring him to make the nomination, or

(d) if an arbitrator nominated by the Revenue-officer dies, desires to be dischared or refuses or becomes incapable to act,

the Revenue-officer may nominate a person as arbitrator.

132. Process for appearance before arbitrators.

(1) The Revenue-officer shall, on the application of the arbitrators, issue the same processes to the parties and witnesses whom the arbitrators desire to examine as he may issue in any proceeding under this Act before himself.

(2) Any such party or witness shall be bound to appear before the arbitrators in obedience to a process issued under sub-section (1) either in person or by agent,

as the arbitrators may require.

(3) The person attending in obedience to the process shall be bound to state the truth upon any matter respecting which he is examined or makes statements, and to produce such documents and other things relating to any such matter as may be specified in the process.

133. Award of arbitrators and presentation thereof.

(1) The arbitrators shall make an award in writing under their hands concerning the matters referred to them for arbitration, and state therein, their reasons therefor, and any arbitrator dissenting from the award made by a majority of the arbitrators shall state the grounds of his dissent.

(2) The arbitrators shall present the award to the Revenue-officer in person unless that officer permits them to present it by agent.

134. Procedure on presentation of award.

(1) When the award has been received, the Revenue-officer shall, if the parties are present, consider forthwith any objection which they may have to make thereto, and if they are not present fix a date for the consideration thereof.

(2) Where a date has been fixed for the consideration of an award, the Revenue-officer shall on that date, or on any subsequent date to which an adjournment may be made, hear any objections which the parties may have to make to the award.

(3) The Revenue-officer may also, if he thinks fit, question the arbitrators as to the grounds of their award.

135. Effect of award.

(1) The Revenue-officer may accept, modify or reject the award, recording his reasons for doing so in his decision, respecting the dispute which was referred to arbitration.

(2) An appeal shall lie from the decision as if arbitrators had not been appointed.

Chapter XI
Special Jurisdiction with respect to Land

136. Power to invest officers making records-of-rights or general re- assessments with powers of Civil Courts.

(1) The [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* may by order published in the official Gazette, invest any Revenue-officer making or specially revising records-of-rights in any local area in pursuance of a notification under section 32 or making re-assessment of land-revenuein any local area in pursuance of a notification under section 49 [or any Revenue-officer in a Colony] *[Inserted by the Colonization of Government Lands (Punjab) Act, 1912 (Punjab Act 5 of 1912), Section 8.]*, or any Revenue-officer to whose control that officer is subject, with all or any of the powers of any Court constituted under the [Punjab Courts Act, 1884 (XVIII of 1884), for the purpose of trying all or any specified classes of suits or appeals relating to land arising in the local area.] *[See now the Punjab Courts Act, 1918 (Punjab Act 6 of 1918).]*

(2) The [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* may cancel an order under sub-section (1) wholly or in part.

(3) While an order or any part of an order under that sub-section continues in force, the powers conferred thereby shall be exercised by the officers invested therewith and not otherwise.

(4) Any cases pending before that officer under the order or a subsisting part of the order at the time of cancellation thereof may be disposed of by him as if the order or that part of it continued in force, unless the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order,*

1950.] directs, as it is hereby empowered to do, that those cases shall be transferred for disposal to the Courts by which they would have been disposed of if the order had not been published.

137. Control over such officers and appeals from and revision of their decrees and orders.

(1) The [State Government] may by notification direct that the provisions of this Act with respect to the superintendence and control over Revenue-officers shall, subject to any modification of these provisions which the [State Government] thinks fit, apply to any Revenue-officer, except the Financial Commissioner, who has been invested with the powers of a Civil Court of any of the classes specified in clauses (a), (b), (c) and (d) of section 17 of the [Punjab Courts Act, 1884 (XVIII of 1884),] *[See now the Punjab Courts Act, 1918 (Punjab Act 6 of 1918).]* and that appeals shall lie from his decrees and orders to, and his decrees and orders be subject to revision by, a Revenue-officer invested under the last foregoing section with the powers of a Court which would be competent under the [Punjab Courts Act, 1884 (XVIII of 1884),] *[See now the Punjab Courts Act, 1918 (Punjab Act 6 of 1918).]* to hear appeals from, or revise such decrees and orders if they had been made by a Court with the powers of which the Revenue-officer who made them has been invested.

(2) In the absence of any such notification, a Revenue-officer invested under the last foregoing section with powers of any such Civil Court as aforesaid shall, with respect to the exercise of those powers, be deemed to be such a Civil Court for the purposes of the [Punjab Courts Act, 1884 (XVIII of 1884).] *[See now the Punjab Courts Act, 1918 (Punjab Act 6 of 1918).]*

Chapter XII
Supplemental Provisions

Revenue Deposits

138. Power to deposit certain sums other than rent.

(1) In either of the following cases, namely :-

(a) when a headman or other land-owner, or an assignee of land revenue, to whom any sum other than rent is payable on account of a liability under this Act, refuses to receive the sum from, or to grant a receipt therefor to, the person by whom it is payable.

(b) when the person by whom any such sum is payable is in doubt as to the headman or other land-owner, or the assignee of land revenue, entitled to receive it ;

that person may apply to a Revenue-officer for leave to deposit the sum in his office, and the Revenue-officer shall receive the deposit if, after examining the application, he is satisfied that there is sufficient ground for the application, and if the applicant pays the fee, if any, which may be chargeable on any notice to be issued of the receipt thereof.

(2) When a deposit has been so received, the liability of the depositor to the headman or other landowner, or the assignee of land-revenuefor the amount thereof shall be discharged.

139. Procedure in case of deposit on account of a payment due to Government.

- If the deposit purports to be made on account of any payment due to the [Government] *[Substituted for the words 'Crown' by the Adaptation of Laws Order, 1950.]*, it may be credited accordingly.

140. Procedure in case of other deposits.

(1) A Revenue-officer receiving a deposit purporting to be made on any other account shall give notice of the receipt thereof to every person who has reason to believe claims or is entitled to the deposit, and may pay the amount thereof to any person appearing to him to be entitled to the same, or may, if he thinks fit,

retain the deposit pending the decision of a Civil Court as to the person so entitled.

(2) No suit or other proceedings shall be instituted against the [Government] *[Substituted for the words 'Crown' by the Adaptation of Laws Order, 1950.]*, or against any officer of the [Government] *[Substituted for the words 'Crown' by the Adaptation of Laws Order, 1950.]*, in respect of anything done by a Revenue-officer under this section, but nothing in this sub-section shall prevent any person entitled to receive the amount of any such deposit from recovering it from a person to whom it has been paid by a Revenue-officer.

Execution of Orders of Civil and Criminal Courts by Revenue- officers

141. Orders of Civil and Criminal Courts for execution of processes against land or the produce thereof to be addressed to a Revenue-officer.

- Orders issued by any Civil or Criminal Courts for the attachment, sale or delivery of any land or interest in land, or for the attachment or sale of the produce of any land, shall be addressed to the Collector or such Revenue-officer as the Collector may appoint in his behalf, and be executed by the Collector or that officer in accordance with the provisions of the law applicable to the Court issuing the orders and with any rules consistent therewith made by the Financial Commissioner with the concurrence of the High Court and the previous sanction of the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]*.

142. Attachment of assigned land revenue.

(1) Notwithstanding anything in any other enactment for the time being in force, an order issued by any Court for the attachment of assigned land-revenueshall require the person by whom the revenue is payable to pay it to the Collector, and the Collector to hold it subject to the further orders of the Court.

(2) A payment to the Collector under sub-section (1) shall be an effectual discharge to the person making it.

Preservation of attached Produce

143. Preservation of attached produce.

(1) The attachment of the produce of any land in pursuance of an order of any Court or other authority shall not prevent the person to whom the produce belongs from reaping, gathering or storing it or doing any other act necessary for its preservation.

(2) The attaching officer shall do or cause to be done all acts necessary for the preservation of the produce if the person to whom it belongs fails to do so.

(3) When sale of produce follows on its attachment, the purchaser shall be entitled, by himself or by any person appointed by him in this behalf, to enter on the place where the produce is and do all that is necessary for the purpose of preserving and removing it.

Division of Produce

144. Division of produce.

- In either of the following cases, namely, -

(a) where land-revenue is paid by division or appraisement of the produce ;

(b) where a superior and an inferior land-owner, or two or more share-holders in a holding or tenancy, are jointly interested in any produce, and either or any of the land-owners, or tenants, as the case may be, desires the assistance of a Revenue-officer for the purpose of dividing or appraising the produce ;

the provisions of the Punjab Tenancy Act, 1887 (XVIII of 1884), with respect to the division or appraisement of produce shall apply so far as they can be made applicable.

Miscellaneous

145. [Village cesses. ***[For rules of the Financial Commissioner under section 145, see Notification No. 76, Punjab Gazette Extraordinary, Ist March, 1888, page 53.]***

(1) At any of the following times, namely, -

(a) when a record-of-rights is being made or specially revised for an estate ;

(b) when the local area in which an estate is situate is being generally re-assessed and before the assessment has been confirmed ;

(c) at any other time on an order made with respect to any estate by the [State Government] [-] *[The words 'with the previous sanction of the Governor-General in Council' were repealed by the Devolution Act, 1920 (38 of 1920), section 2 and Schedule I.].*

a Revenue-officer shall prepare a list of village cesses, if any, levied in the estate which have been generally or specially approved by the [State Government], or the title to which has, before the passing of this Act, been judicially established.

(2) [-] *[Sub-section (2) of section 145 repealed by Act 17 of 1896, Section 3.].*

(3) The [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* may impose on the collection of any village-cess comprised in the list such conditions as to police or other establishments connected with the village, market or fair in or on account of which the cess is levied, as it thinks fit.

(4) The [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* may declare whether any cess, contribution or due levied in an estate is or is not a village cess.

(5) A declaration of the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* under the last foregoing sub-section shall be conclusive, and shall not be liable to be questioned in any Court.]

146. Superior land-owner's dues.

- Where a superior land-owner is entitled to receive in respect of any land from an inferior land-owner dues in kind or in cash of fluctuating quantity or amount, the Collector may -

(a) on the application of both land-owners ; or

(b) with the previous sanction of the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]*, on the application of either of them ;

commute those dues into a fixed percentage of the land-revenuepayable by the inferior land-owner in respect of the land.

147. Substitution of service for payment of land revenue.

(1) The [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* may [-] *[The words 'with the previous sanction of the Governor-General in Council' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]* authorise the remission of land-revenuein whole or in part in consideration of the person liable therefor undertaking to render in lieu thereof such public service as may be specified in an agreement to be approved by the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* and executed by that person.

(2) The [State Government], may [-] *[The words 'with the like sanction' were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.]* cancel any remission authorised, and agreement made sub-section (1).

(3) If a landowner bound by an agreement under that sub-section to render public service in lieu of paying land-revenuefails, to render the service to the satisfaction of the Collector; the Collector may determine the portion of the land-revenueremitted which is represented by the service in respect of which the land-owner is in default, and with the previous sanction of the Financial

Commissioner, recover that portion as if it were an arrear of land- revenuedue in respect of the land for the land-revenuewhereof the service was substituted.

148. Recovery of cost of assessing assigned land revenue.

(1) When land of which the land-revenue has been assigned in whole or in part is re-assessed, the assignee shall be liable to pay such a share of the cost of making the re-assessment as the Financial Commissioner may determine to be just.

(2) That share may be recovered by the Collector by deduction of the amount thereof from the land-revenuedue to the assignee.

149. Penalty for failure to attend within limits of estate in obedience to order of Revenue-officer.

- If a person required by a summons, notice, order or proclamation proceeding from a Revenue-officer to attend at a certain time and place within the limits of the estate in which he ordinarily resides, or in which he holds or cultivates land, fails to comply with the requisition he shall be liable at the discretion of the Revenue-officer to a fine which may extend to fifty rupees.

150. Prevention of encroachment on common lands.

(1) Where land which has been reserved for the common purposes of the co-sharers therein has been encroached on by any co-sharer, a Revenue-officer may, on the application of an other co-sharer, eject the encroaching co-sharer from the land and, by order proclaimed in manner mentioned in section 22, forbid repetition of the encroachment.

(2) The proceeding of the Revenue-officer under sub-section (1) shall be subject to any decree or order which may be subsequently passed by any Court of competent jurisdiction.

151. Papers kept by village officers to be deemed public documents.

(1) Any record or paper which a village-officer is required by law, or by any rule under this Act, to prepare or keep shall be deemed to be the property of the Government.

(2) A village-officer shall, with respect to any such record or paper in his custody, be deemed for the purposes of the Indian Evidence Act, 1872 (1 of 1872), to be a public officer having the custody of a public document which any person has a right to inspect.

152. Costs.

(1) A Revenue-officer may give and apportion the costs of any proceedings under this Act in any manner he thinks fit.

(2) But if he orders that the cost of any such proceeding shall not follow the event, he shall record his reasons for the order.

153. Computation of periods limited for appeals and application for review.

- In the computation of the period for an appeal from, or an application for the review of, an order under this Act, the limitation therefor shall be governed by the Indian Limitation Act, [1908 (IX of 1908)] *[Substituted by Punjab Act 3 of 1928, section 15, for '1877'. Now of 1963.]*.

154. Restriction on Revenue-officers bidding at auctions or trading.

(1) A Revenue-officer, or a person employed in a revenue-officer, shall not -

(a) purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly or in shares with others, any property which any Revenue-officer or Revenue Court in the district in which he is employed has ordered to be sold, or,

(b) in contravention of any rules made by the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* in this behalf, engage in trade in that district.

(2) Nothing in sub-section (1) shall be deemed to preclude any person from becoming a member of a company incorporated under the Indian Companies Act, 1882, (VI of 1882), [the Indian Companies Act, 1913] *[Inserted by Punjab Act 3 of 1928, section 16 see new Companies Act, 1956.]*, or other law.

155. Power to make rules.

(1) The Financial Commissioner may, in addition to the other [rules which may be made by him under this Act, make rules consistent with this Act and any other enactment for time being in force -] *[For rules under section 155, see Punjab Gazette Extraordinary, Ist March, 1888, pages 3, 53, 86; Punjab Gazette, 1890, Part I, page193; ibid 1901, Part III, page 1030; ibid, 1906, Part I, page 1057; Part II, page 1411.]*

(a) fixing the number and amount of the instalments, and the times and places and the manner, by, at and in which any sum other than rent or land-revenue which is payable under this Act or of which a record has been made thereunder is to be paid;

(b) fixing the dates on which profits are to be divisible by headmen or other persons by whom they are realized on behalf of co-sharers ;

(c) prescribing the fees to be charged for the service and execution of processes issued by Revenue-officers and Revenue Courts, the mode in which those fees are to be collected, the number of persons to be employed in the service and execution of those processes, and the remuneration and duties of those persons ;

(d) [regulating the procedure in cases where persons are entitled to inspect records of Revenue-officer, or records or papers in the custody of village-officers, or to obtain copies of the same, and prescribing the fees payable for searches and copies [including postage and any prescribed additional charge when a copy is supplied by post] *[For rules under section 155 (1) (d), see Punjab Gazette Extraordinary, Ist March, 1888, pages 3, 53, 86; Punjab Gazette, 1890, Part I, page193; ibid 1901, Part III, page 1030; ibid, 1906, Part I, page 1057; Part II, page 1411.]* ;

(e) prescribing forms for such books, entries, statistics and accounts as the Financial Commissioner thinks necessary to be kept, made or compiled in revenue office, or submitted to any authority ;

(f) [declaring what shall be the language of any of those offices and determining in what cases persons practising in those offices shall be permitted to address the presiding officers thereof in English ; and *[For rules under section 155(1) (f) and (g), see Notification No. 76, Punjab Gazette (Extra), Ist March, 1888, p. ibid ; 1906 ; Part III, page 1411.]*

(g) generally for carrying out the purpose of this Act.]

(2) Until rules are made under clauses (a) and (b) of sub-section (1) the sums therein referred to shall be payable by the instalments at the time and places, and in the manner by, at and in which they are now payable.

(3) Rules made by the Financial Commissioner under this or any other section of this Act, shall not take effect until they have been sanctioned by the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* [-] *[The words 'and rules under clause (c) of sub-section (1) shall not take effect until they have also been confirmed by the Governor-General in Council' were repealed by the Decentralization Act, 1914 (4 of 1914).]*.

156. [Rules to be made after previous publication. ***[For provision concerning the making of rule after previous publication see General Clauses Act, 1897 (10 of 1897), Section 23.]***

- The power to make any rules under this Act is subject [-] to the condition of the rules being made after previous publication]

157. Powers exercisable by the Financial Commissioner from time to time.

- All powers conferred by this Act on the Financial Commissioner may be exercised from time to time as occasion requires.

Exclusion of Jurisdiction of Civil Courts

158. Exclusion of Jurisdiction of Civil Courts in matters within the jurisdiction of Revenue-officers.

- Except as otherwise provided by this Act -

(1) a Civil Court shall not have jurisdiction in any matter which the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* or a Revenue-officer is empowered by this Act to dispose of or take cognizance of the manner in which the [State Government] *[Substituted for the words 'Provincial Government' by the Adaptation of Laws Order, 1950.]* or any Revenue-officer exercises any powers vested in it or him by or under this Act ; and in particular-

(2) a Civil Court shall not exercise jurisdiction over any of the following matters, namely :-

(i) any question as to the limits of any land which has been defined by a Revenue-officer as land to which this Act does or does not apply ;

(ii) any claim to compel the performance of any duties imposed by this Act or any other enactment for the time being in force on any Revenue-officer as such ;

(iii) any claim to the office of kanungo, [-] *[The words 'zaildar, inamdar' omitted by Punjab Act 27 of 1964, Section 5.]* or village-officer, or in respect of any injury caused by exclusion from such office, or to compel the performance of the duties or a division of the emoluments thereof ;

(iv) any notification directing the making or revision of a record-of-rights ;

(v) the framing of a record-of-rights or annual record, or the preparation, signing or attestation of any of the documents included in such a record ;

(vi) the correction of any entry in a record-of-rights, annual record or register of mutations ;

(vii) any notification of the undertaking of the general re- assessment of a district or tahsil having been sanctioned by the [State Government] *[Substituted for the words 'Governor-General in Council' by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Adaptation of Laws Order, 1950.]*;

(viii) the claim of any person to be liable for an assessment of land-revenue or of any other revenue assessed under this Act ;

(ix) the amount of land-revenueto be assessed on any estate or to be paid in respect of any holding under this Act ;

(x) the amount of, or the liability of any person to pay, any other revenue to be assessed under this Act, or any cess, charge or rate to be assessed on an estate or holding under this Act or any other enactment for the time being in force ;

(xi) any claim relating to the allowance to be received by a land- owner who has given notice of his refusal to be liable for an assessment, or any claim connected with, or arising out of any proceedings taken in consequence of the refusal of any person to be liable for an assessment under this Act ;

(xii) the formation of an estate out of water-land ;

(xiii) any claim to hold free of revenue any land, mills, fisheries or natural products of land or water ;

(xiv) any claim connected with, or arising out of, the collection by the Government, or the enforcement by the Government of any process for the recovery of land revenue, or any sum recoverable as an arrear of land-revenue;

(xv) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of land-revenueor any sum recoverable as an arrear of land revenue;

(xvi) the amount of, or the liability of any person to pay any fees, fines, costs or other charges imposed under this Act ;

(xvii) any claim for partition of an estate, holding or tenancy, or any question connected with, or arising out of, proceedings for partition, not being a question as to title in any of the property of which partition is sought ;

(xviii) any question as to the allotment of land on the partition of an estate, holding or tenancy, or as to the distribution of land subject by established custom to periodical re-distribution or as to the distribution of land-revenueon the partition of an estate or holding or on a periodical re-distribution of land, or as to the distribution of rent on the partition of a tenancy ;

[(xviii-a) any question connected with or arising out of or relating to any proceedings for the determination of boundaries of estates subject to river action under sections 101-A, 101-B, 101-C and 101-D, respectively, of Chapter VIII] *[Clause (xviii-a) was added by the Punjab Riverain Boundaries Act, 1899 (Punjab Act I of 1899), Section 3.]* ;

(xix) any claim to set aside or disturb a division or appraisement of produce confirmed or verified by a Revenue-officer under this Act ;

(xx) any question relating to the preparation of a list of village cesses or the imposition by the [State] *[Substituted for the words 'Provincial' by Adaptation of Laws Order, 1950.]* Government of conditions on the collection of such cesses ;

(xxi) any proceeding under this Act for the commutation of the dues of a superior land-owner ;

(xxii) any claim arising out of the enforcement of an agreement to render public service in lieu of paying land-revenue; or

(xxiii) any claim arising out of the liability of an assignee of land-revenueto pay a share of the cost of collecting or re-assessing such revenue, or arising out of the liability of an assignee to pay out of assigned land revenue, or of a person who would be liable for land-revenueif it had not been released, compounded for or redeemed to pay on the land-revenuefor which he would but for such release, composition or redemption be liable, such a percentage for the remuneration of a [---] *[The words 'zaildar, inamdar or' omitted by Punjab Act 27 of 1964, section 5.]* village officer as may be prescribed by rules for the time being in force under this Act.

The Schedule

(Repealed by Central Act 1 of 1938 Section 2)