



The Kerala Revenue Recovery Act, 1968

Act 15 of 1968

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THE KERALA REVENUE RECOVERY ACT, 1968 [\[1\]](#)

(ACT 15 Of 1968)

An Act to consolidate and amend the law relating to the recovery of arrears of public revenue in the State of Kerala

Preamble.- WHEREAS it is expedient to consolidate and amend the laws relating to the recovery of arrears of public revenue in the State of Kerala ;

BE it enacted in the Nineteenth Year of the Republic of India as follows : -

CHAPTER I

Preliminary

1. *Short title, extent and commencement* .- (1) This Act may be called the Kerala Revenue Recovery Act, 1968.

(2) It extends to the whole of the State of Kerala .

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Definitions* .- In this Act, unless the context otherwise requires,-

- “arrear of public revenue due on land” means the whole or any portion of any kist or instalment of such revenue not paid on the day on which it falls due according to the kistbandy or any engagement or usage ;

- “authorised officer” referred to in any provision of this Act means the officer authorised by the Collector under section 73 to exercise the powers or perform the functions of the Collector under the provision ;

- “Collector” means the District Collector or any other officer appointed by the Government by name or by virtue of his office to exercise the powers and perform the functions of a Collector under this Act ;

(d) “cost of process” includes-

- the batta paid under section 76;

- the expenses incurred in connection with the attachment of any property and the removal, storing and guarding of any property attached; and

- the cost of publication of sale;

(e) “defaulter” means a person from whom an arrear of public revenue due on land is due, and includes a person who is responsible as surety for the payment of any such arrear ;

(f) “District Collector” or “Collector of the district” means the chief officer in charge of the revenue administration of a district and includes an acting or officiating District Collector;

(g) “land-holder” means the registered holder for the time being of any land and includes his legal representatives and assigns and any person who, under the law for the time being in force, is liable for the payment of the public revenue due on the land held by him;

(h) “movable property” includes growing crops;

- “prescribed” means prescribed by rules made under this Act;

(j) “public revenue due on land” means the land revenue charged on the land and includes all other taxes, fees and cesses on land, whether charged on land or not, and all cesses or other dues payable to the Government on account of water used for purposes of irrigation.

3. *Charge and security for public revenue* .- The public revenue due on any land shall be the first charge on that land, the buildings upon it and on the produce thereof.

4. *Revenue to be paid in time to the Collector or the officer authorised.* – Subject to such orders as may be issued by the Government, every land-holder shall pay to the Collector or to any officer authorised by the Collector in this behalf, the public revenue due on any land held by him or the whole or any portion of any kist or instalment of such revenue on or before the day on which it falls due and the land-holder shall be entitled to a receipt signed by the Collector or such officer, as the case may be, for the payment so made. Whenever the payment is made by a person on behalf of the land-holder, such receipt shall also contain the name and address of the person who makes the payment.

5. *Arrears of public revenue due on land how recovered* .- Whenever public revenue due on land is in arrear, such arrear, together with interest, if any, and cost of process may be recovered by one or more of the following modes :-

- by attachment and sale of the defaulter's movable property;
- by attachment and sale of the defaulter's immovable property;

- by appointing an agent for the management of the defaulter's immovable property;
- by arrest of the defaulter and his detention in prison.

6. *Interest on arrears of public revenue due on land* .- Arrears of public revenue due on land shall bear interest at the rate of six per cent per annum or at such other rate as may be notified by the Government from time to time in the Gazette.

CHAPTER II

Attachment and sale of movable property

7. *Demand notice* .-When any movable property is to be attached for arrears of public revenue due on land, the Collector or the authorised officer shall furnish the person employed to make the attachment a demand in writing signed by him. The demand shall contain the name of the defaulter, the amount of the arrear of public revenue due on land for which the attachment is to be made, the date on which such arrear fell due and such other particulars as may be prescribed. The persons employed to make the attachment [2] . (shall serve the demand in writing on the defaulter) and if he fails to remit the amount in arrear together with the interest thereon and the cost of process immediately, the demand in writing shall be the authority for making the attachment.

8. *Attachment of movable property (other than growing crops and ungathered products) in the possession of defaulter*.- (1) Where the property to be attached is movable property (other than growing crops and ungathered products) in the possession of the defaulter, the attachment shall be made by actual seizure. The officer employed to make the attachment shall, after making the attachment, deliver a copy of the demand in writing to the defaulter endorsing thereon a list or inventory of the property attached and the details of the place where it is lodged or kept; and in the copy of the demand delivered to the defaulter it shall be stated that the property attached will be immediately brought to public sale, unless the amount in arrear together with the interest and the cost of process be previously discharged.

Explanation .- For the purposes of this sub-section, touching of an article and declaring that it has been attached, shall be deemed to be attachment by actual seizure.

(2) The attachment shall, as far as possible, be made in the presence of two persons of the locality, other than Government servants, who shall be required to attest the list or the inventory of the property attached.

(3) When a defaulter is absent, a copy of the writing with the endorsement shall, immediately after the attachment, be left with some adult male member of his family living with him, or affixed at his usual place of residence or on the premises where the property was attached.

9. *Attachment not to be excessive and certain articles not to be attached* .- The attachment shall not be excessive, that is to say, the property attached shall, as nearly as possible, be proportionate to the amount of the arrear; and it shall not include-

- ordinary wearing apparel ;
- Tali, wedding ring or other ornament found on the person which, according to custom or religious usage, cannot be parted with;
- minimum articles required for poojas or religious worship;
- implements of husbandry and one-fourth the number of ploughing cattle, subject to a minimum of one pair;
- tools of artisans; and
- such other articles which may be notified by the Government from time to time in the Gazette.

10. *Time of attachment by seizure* .- Attachment by seizure shall be made after sun-rise and before sun-set and not otherwise

11. *Procedure when defaulter neglects to pay after attachment* .- When the amount due has not been paid pursuant to the terms of the demand and no arrangement for securing the same has been entered into to the satisfaction of the Collector or the authorised officer, the officer who made the attachment shall, if he is not himself empowered to sell the property attached, immediately transmit a copy of the list or inventory of the property attached to the nearest officer empowered to sell the property in order that it may be publicly sold for the discharge of the arrear of the public revenue due on land, with interest and cost of process.

12. *Sale of attached property* .- (1) Subject to the provisions of sub-sections (2) and (3), the property attached may be sold in public auction. A copy of the list or inventory of the property to be sold, together with a notice under the signature of the Collector or the authorised officer specifying the place and the day and hour at which, and also the person by whom, the property will be sold, shall be served on the defaulter. A copy of the list or inventory of the property and a copy of the notice shall also be published.

(2) The date of sale shall not be within fifteen days of the service of the notice on the defaulter.

(3) Notwithstanding anything contained in sub-sections (1) and (2), articles subject to speedy and natural decay may be sold at any time, after the service of the notice on the defaulter under sub-section (1).

13. *Officer to conduct the sale* .-The Collector or the authorised officer may conduct the sale either in person or through a subordinate not below the rank of a Revenue Inspector acting under his written authority.

14. *Sale how conducted* .- At the appointed time and place, the property shall be put up in one or more lots, as the officer conducting the sale may consider advisable, and shall be sold to the highest bidder. Where the property is sold for a sum exceeding the amount of the arrear of the public revenue due on land together with the interest thereon and the cost of process, the excess shall be paid to the defaulter.

15. *Payment of the purchase money*.- The property shall be paid for in ready money at the time of sale, and the purchaser shall not be permitted to carry away any part of the property until he has paid for the same in full. Where the purchaser fails in the payment of the purchase money, the property shall be resold at once and the defaulting purchaser shall be liable for any loss arising therefrom as well as the expenses incurred on the resale.

16. *Procedure when the defaulter tenders payment of arrear after attachment but before sale of property* .- Where a defaulter tenders payment of the arrear demanded, after his property has been attached and before sale, together with the interest thereon and the cost of process, the officer who attached the property or the officer conducting the sale shall receive the amount and immediately grant a receipt for the same. The defaulter shall, if the receipt was granted by the officer who attached the property, produce it before the officer conducting the sale. The officer conducting the sale shall, after satisfying that the full amount due has been paid, release the property forthwith.

17. *Attachment and sale or disposal otherwise of growing crops or ungathered products*.- When the property to be attached is growing crops or ungathered products, the attachment shall be made by affixing a copy of the demand in writing on the land on which such crops or products have grown. The officer attaching the growing crops or ungathered products may cause them to be sold when fit for reaping or gathering or, at his opinion, may cause them to be reaped or gathered in due season and stored in proper places until sold. In the later case, the expenses of reaping or gathering and storing such crops or products shall be defrayed by the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold. When crops or products belonging to a tenant have been sold, it shall be lawful for such tenants to deduct the value of the crops or products so sold, from any rent which may be due by him, then or afterwards, to the defaulter in respect of the land on which such crops or products have been grown. It shall also be lawful for a tenant whose crops are attached for an arrear of public revenue due on land to pay the arrear and deduct the amount in the aforesaid manner from any rent due by him, then or afterwards.

18. *Attached cattle or goods not to be used* .- The officer who made the attachment shall not work the livestock or make use of the goods or effects attached; he shall provide the necessary food for the livestock, the expenses attending which shall be defrayed by

the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold.

- *Attachment of debt, shares. etc.*- (1) In the case of -
- a debt not secured by a negotiable instrument ; or
- a share in a corporation ; or
- other movable property not in the possession of the defaulter except property deposited in, or in the custody of, any court, the attachment shall be made by a written order of the Collector or the authorised officer prohibiting • in the case of the debt, the creditor from recovering the debt and the debtor from making payment thereof until the further order of the Collector or the authorised officer, as the case may be ;
- in the case of the share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon ;
- in the case of the other movable property (except as aforesaid), the person in possession of the same from giving it over to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the Collector or the authorised officer, as the case may be, and another copy shall be send, in the case of the debt, to the debtor; in the case of the share, to the proper officer of the corporation; and in the case of the other movable pro0perty (except as aforesaid), to the person in possession of the same.

(3) A debtor prohibited under clause (i) of sub-section (1) may pay the amount of his debt to the Collector or the authorised officer, as the case may be, and such payment shall discharge him as effectually as payment to the party entitled to receive the same.

20. *Attachment of decree.*- (1) The attachment of a decree of a civil court for the payment of money or for sale in enforcement of a mortgage or charge shall be made by the issue to the civil court of a notice by the Collector or the authorised officer, specifying the name of the defaulter, the amount in arrear together with the interest thereon and the cost of process and the account to which and the period to which the arrears relate and requesting the civil court to stay the execution of the decree unless and until-

- the Collector or the authorised officer, as the case may be, cancels the notice; or
- the Collector or the authorised officer, as the case may be, or the defaulter applies to the court receiving such notice to execute the decree.

(2) Where a civil court receives an application under clause (ii) of sub-section (1), it shall, on the application of the Collector or the authorised officer, as the case may be, or

the defaulter and subject to the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), proceed to execute the attached decree and apply the net proceeds in satisfaction of the arrears mentioned in the notice.

(3) The Collector or the authorised officer, as the case may be, shall be deemed to be the representative of the holder of the attached decree, and to be entitled to execute such attached decree in any manner lawful for the holder thereof.

21. *Attachment of share in movable property* .- Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice issued by the Collector or the authorised officer to the defaulter prohibiting him from transferring the share or interest or charging it in any way.

22. *Attachment of negotiable instrument* .- Where the property is a negotiable instrument not deposited in a court nor in the custody of a public officer, the attachment shall be made by the Collector or the authorised officer by actual seizure, and the instrument shall be brought before the Collector or the authorised officer, as the case may be and held subject to his orders.

23. *Attachment of property in custody of court or public officer* .- Where the property to be attached is in the custody of any court or public officer, the attachment shall be made by a notice to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Collector or the authorised officer by whom the notice is issued:

Provided that, where such property is in the custody of a court any question of title or priority arising between the Collector or the authorised officer, as the case may be, and any other person, not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise, shall be determined by such court.

24. *Attachment of partnership property* .- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Collector or the authorised officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the written demand and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partner or partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

25. *Attachment of rents*.- (1) Where the property to be attached is rent due to a defaulter, the attachment shall be made by a written order of the Collector or the

authorised officer prohibiting the person from whom the rent is due from paying it to the defaulter or his authorised agent.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the Collector or the authorised officer, as the case may be, and another copy shall be send to the person from whom the rent is due to the defaulter.

(3) The person from whom the rent is due may pay the amount of the rent to the Collector or the authorised officer, as the case may be, and such payment shall discharge him as effectually as payment to the party entitled to received the same.

26. Sale of negotiable instruments and shares in corporation.- Notwithstanding anything contained in this Act, where the property to be sold is a negotiable instrument or a share in a corporation, the Collector or the authorised officer may, instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker.

27. Order for payment of coin or currency notes .- Where the property attached is current coins or currency notes, the Collector or the authorised officer may, at any time during the continuance of the attachment, direct that such coins or notes, or a part thereof sufficient to satisfy the written demand together with interest and cost of process, be paid over to him.

*28. Restoration of property in cases of fraudulent conveyances .-*Where a defaulter makes a fraudulent conveyance of property to prevent attachment for arrears of public revenue due on land, any civil court of competent jurisdiction, upon proof thereof, shall summarily cause the property to be delivered up to the Collector or the authorised officer.

*29. Claims to property attached and sold .-*Where any person, not being a defaulter or responsible for a defaulter, claims a right to the property attached and the officer who made the attachment, notwithstanding, causes the same to be sold, such claimant, on proof of such right in any civil court of competent jurisdiction and in the event of the said officer being unable to prove the responsibility for the arrear of public revenue due on land, on account of which the property has been sold, shall recover from such officer the full value of such property, with interest, cost of process and damages according to the circumstances of the case.

30. Restoration of property forcibly or clandestinely taken away .- Where it is proved to the satisfaction of any civil court of competent jurisdiction that any person has forcibly or clandestinely taken away property once attached, the court may summarily cause such property to be restored to the officer who made the attachment.

31. Power to enter dwelling house, etc .- The officer making the attachment may enter or if necessary force open and enter any dwelling house, cattle shed, granary, godown , out-house, or other building and he may also break open the door of any room in such

dwelling house or building for the purpose of attaching property belonging a defaulter and lodged therein :

Provided that it shall not be lawful for such officer to break open or enter any apartment in such dwelling house appropriated for the zenana or residence of women, except as hereinafter provided.

32. *Removal of property from apartments of women.*- Where the officer making the attachment has reason to believe that the property of a defaulter is lodged within any apartments appropriated to women, which, by the usage of the community, are considered private, he shall, before entering such apartments, give notice, in the presence of two persons of the locality, other than the Government servants, for the removal of the women therefrom and furnish means for their removal in suitable manner, if they be women, who, according to the custom of the community, cannot appear in public, and shall also immediately remove from such apartments any property belonging to the defaulter found therein and leave them free to the former occupants.

33. *Punishment for unlawful entry.*- Persons entering the apartments of women contrary to the provisions of this Act shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees or to simple imprisonment for a period not exceeding six months.

CHAPTER III

Procedure for attachment and sale of immovable property

34. *Demand to be served prior to attachment of land.*- (1) Before the Collector or the authorised officer proceeds to attach the immovable property of the defaulter, he shall cause a written demand to be served upon the defaulter specifying the name of the defaulter, the amount of the arrear of public revenue due on land for which the attachment is being made, the date on which such arrear fell due, the interest on the arrear and the amount of the batta due of the persons who serve the demand and such other particulars as may be prescribed, and the time allowed for the payment which shall not be less than seven days from the date of service of the demand.

(2) If within the time prescribed under sub-section (1), the defaulter objects to the claim of arrears wholly or in part, the Collector or the authorised officer, as the case may be shall inquire into the objection and record a decision before proceeding to attach the immovable property of the defaulter.

35. *Procedure when defaulter neglects to pay .-* When the amount due has not been paid pursuant to the terms of the written demand, and no arrangement for securing the same has been entered into the satisfaction of the Collector or the authorised officer, as the case may be, he shall proceed to recover the arrear by attachment and sale of the immovable property of the defaulter in the manner hereinafter provided.

36. *Mode of attachment* .-(1) The attachment shall be effected by affixing a notice thereof to some conspicuous part of the immovable property to be attached and by serving a copy on the defaulter. The notice of attachment shall also be published. The notice shall specify the name of the defaulter, the amount of arrear of public revenue due on land, the interest thereon, the date on which such arrear became due and such other particulars as may be prescribed, and shall set forth that unless the arrear with the interest thereon and the cost of process be paid within the date therein mentioned, the immovable property concerned will be brought to sale in due course of law.

(2) The attachment of any immovable property shall become effective from the date on which the notice under sub-section (1) was affixed on the property.

37. *Management of property attached* .- The Collector may at any time during attachment assume the management of the property attached.

38. *Appointment of agent* .- Where the management of the property attached is assumed by the Collector, he shall appoint an agent, with a proper establishment of officers, to manage the property, and shall give the agent a certificate of appointment with written instructions under his seal and signature ; and the expenses of management shall be defrayed out of the income of the property, provided always that, where the property may be too inconsiderable to admit of its being charged with the salary of an agent, it shall be committed to the care of such officer as the Collector may select, who shall be subject to all the provisions herein contained in reference to agents.

39. *Notice of assumption of management*.- Notice of assumption of management containing the particulars specified in the case of the notice under sub-section (1) of section 36 shall forthwith be served on the defaulter and shall also be published.

40. *Duties of agent* .- It shall be the duty of the agent during the continuance of the management to collect the rents and profits due, or accruing due, upon the property, according to the engagements subsisting between the defaulter and the parties holding under him, or according to established usage where no specific engagement exists. The agent shall keep accounts of all his receipts and disbursements and submit the same and pay over the balance to the Collector or the authorised officer, whenever required, and the defaulter shall be at liberty to inspect the accounts at all reasonable times and to take copies of the same at his own expense without fee.

41. *Liability of agent to suit or prosecution* .- When the property of a defaulter has been placed under the management of an agent, the defaulter may proceed by prosecution or suit against that agent, in respect of any criminal or illegal act done by him to the injury of the defaulter or his property, and all tenants, or other persons holding by subordinate title, shall have the same remedies against him as they would have had against the defaulter if the act were done by the defaulter.

42. *Surplus to go to the defaulter* .- All sums received from the property attached, after paying the costs of attachment and expenses of management, shall be carried to the credit

of the defaulter in discharge of the arrears due, and the interest thereon, and as soon as all arrears, interest, costs of attachment and expenses of management have been liquidated, the attachment shall be withdrawn, and a full account rendered of all receipts and disbursement during its continuance. The order of withdrawal of attachment shall be affixed on the property and shall also be published. Such order shall take effect from the date on which the notice was affixed on the property, and the Government shall not be held liable for any loss or damage caused to the property thereafter.

43. *Attachment and assumption of management of business* .-(1) Where the property of a defaulter consists of a business, the District Collector may attach the business and assume its management and appoint an agent to manage the business.

(2) Attachment of a business under this section shall be made by an order prohibiting the defaulter from transferring or charging the business in any way and prohibiting all persons from taking any benefits under such transfer or charge, and intimating that the business has been attached under this section. A copy of the order of attachment shall be served on the defaulter, and another copy shall be affixed on a conspicuous part of the premises in which the business is carried on and on the notice board of the office of the District Collector.

(3) The provisions of sections 40 to 42 shall, as far as may be apply to a case where the management of a business is assumed under this section.

44. *Effect of engagements and transfers by the defaulter* .-(1) Any engagement entered into by the defaulter with any one in respect of any immovable property after the service of the written demand on him shall not be binding upon the Government.

(2) Any transfer of immovable property made by a defaulter after public revenue due on any land from him has fallen in arrear, with intent to defeat or delay the recovery of such arrear, shall not be binding upon the Government.

(3) Where a defaulter transfers immovable property to a near relative or for grossly inadequate consideration after public revenue due on any land from him has fallen in arrear, it shall be presumed until the contrary is proved, that such transfer is made with intent to defeat or delay the recovery of such arrear, and the Collector or the authorised officer may, subject to the order of a competent court, proceed to recover such arrear of public revenue by attachment and sale of the property so transferred, as if such transfer had not taken place :

Provided that, before proceeding to attach such property, the Collector or the authorised officer shall-

- give the defaulter an opportunity of being heard; and
- record his reasons therefor in writing.

Explanation .- For the purposes of this section, “near relative” includes husband, wife, father, mother, brother, sister, son, daughter, step-son, step-daughter, uncle, aunt, son-in-law, daughter-in-law, brother-in-law, nephew or niece of the transferor.

45. *Payment by tenants* .- All payments on account of rent or profits actually due, made before attachment, to or on behalf of any landholder, by any person holding under him, shall be valid against the Government ; and all such payments made after attachment, or made before they were actually due, shall be null and void against the Government, who shall be entitled to recover as arrears of rent the full amount from the parties who made the payments leaving them to sue the defaulter in the ordinary courts of law.

46. *Claim for release of attachment by third parties* .- If within fourteen days from the date of attachment of any immovable property any objection is made in writing by any person other than the defaulter to the attachment of the whole or any portion of such property on the ground that such property was not liable for the arrears of public revenue for which attachment was made, the Collector or the authorised officer shall, after making such enquiries into the objection as he deems fit, decide whether such property is liable to be attached, and shall promptly communicate the decision to the objector in writing. In cases where the officer conducting the enquiry finds the attachment untenable, he shall forthwith direct the release of the property.

47 . *Persons interested in land may obtain release from attachment* .- It shall be lawful for any person claiming an interest in the immovable property which has been, or is about to be, attached, to obtain its release by paying the arrears of public revenue due thereon, with interest and cost of process ; and all such sums, if paid by a tenant, may, subject to the contract of tenancy, be deducted from any rent then or afterwards due by him to the defaulter ; and if paid by a *bona fide* mortgagee or other encumbrancer upon the property of by any person not being in possession thereof but *bona fide* claiming an interest therein adverse to the defaulter, shall be a charge upon the property but shall only take priority over other charges according to the date on which the payment was made. Such sums when paid by a *bona fide* mortgagee or other encumbrancer shall further constitute a debt from the defaulter.

48. *Judgment-creditor of the defaulter may pay arrears.*- Whenever any land, which is under attachment in execution of a decree of a civil court, is attached under this Act for arrears of public revenue due on such land, the judgment-creditor at whose instance the civil court attached the property may pay the arrears of public revenue due on the land, with interest and cost of process, to the Collector or the authorised officer, and add the amount so paid to the debt due from the judgment-debtor and recover it as such. The officer receiving the amount shall grant a receipt under his signature and it shall be conclusive evidence of such payment. Upon such payment, the attachment under this Act shall be withdrawn.

49. *Procedure for sale of immovable property* .- Immovable property attached under this Act may be sold in accordance with the following provisions, namely :-

(1) The sale shall be by public auction to the highest bidder. The time and place of sale shall be fixed by the Collector or the authorised officer having jurisdiction over the village in which the property is situate.

(2) Previous to the sale, the Collector or the authorised officer as the case may be, shall issue a notice thereof in English and in Malayalam and also in the language of the locality where such language is not Malayalam, specifying-

- the name of the defaulter ;
- the position and extent of the land and of his building and other known improvements thereon ;
- the amount of revenue assessed on the land, or upon its different sections;
- the amount for the recovery of which the sale is ordered ;
- the proportion of the public revenue due during the remainder of the current financial year ; and
- the time, place and conditions of sale.

The notice shall be duly served and published at least thirty days before the date of sale.

(3) A sum of money not less than fifteen per cent of the bid amount of the immovable property shall be deposited by the person declared to be the purchaser with the officer conducting the sale immediately after such declaration and where the remainder of the purchase money is not paid within thirty days of the date of the sale, the money so deposited shall be liable to forfeiture.

(4) The officer conducting the sale may, in his discretion, adjourn the sale to a specified day and hour, recording his reasons therefor. If the date to which the sale is so adjourned is within sixty days of the original sale, notice of the adjourned sale shall be published in the taluk and village offices concerned, in the office of the local authority within whose jurisdiction the property is situate and also on some conspicuous part of the immovable property brought to sale. If the date of the adjourned sale is beyond sixty days of the original sale, fresh notice shall be served and published as if it were the original sale.

(5) where the purchaser refuses or omits to deposit the said sum of money or to complete the payment of the remaining purchase money, the property shall be re-sold at the expenses and hazard of such purchaser, and the amount of all loss and expense which may attend such refusal or omission shall be recoverable from such purchaser in the same manner as arrears of public revenue due on land. Where the immovable property is sold at the second sale for a higher price than at the first sale, the difference shall be the property of the defaulter.

(6) All persons bidding at the sale shall be required to state whether they are bidding on their own behalf or as agents, and in the latter case to deposit a written authority signed by their principals. If such requisition be not complied with, their bids shall be rejected.

50. *Bidding on behalf of Government.*- (1) When an immovable property is put up for sale at the time and place specified in the notice under clause (2) of section 49 for the recovery of arrears of public revenue due on land, if there be no bid or if the highest bid be insufficient to cover the said arrears and those subsequently accruing due up to the date of sale, together with interest and cost of process, the officer, conducting the sale shall postpone the sale to another date which shall not be later than sixty days from the date of the first sale and give notice of the subsequent sale as required under clause (4) of section 49.

(2) When the property is put up for sale on the date to which it was postponed under sub-section (1), at the time and place specified in the notice,-

(i) if there be no bid, the officer conducting the sale may purchase the property on behalf of the Government for an amount of ten paise ; and may apply to the Collector to set aside the sale.

(ii) if the highest bid be insufficient to cover the arrears referred to in sub-section (1) and those subsequently accruing due up to the date of the sale and interest and cost of process, such officer may bid on behalf of the Government for an amount higher than such bid by ten paise, and in either case the Government shall acquire the property subject to the provisions of this Act.

(3) The provisions of clause (3) of section 49 and section 84 shall not apply to cases where immovable property is purchase on behalf of the Government under this section.

(4) Notwithstanding anything contained in this Act, after the confirmation of the sale, all the right, title and interest of the defaulter purchased on behalf of the Government shall be deemed to have rested in the Government from the date of purchase and if the defaulter is in actual possession of the property or if he is entitled to possession, the Collector or the authorised officer shall, immediately after the confirmation of the sale, take possession of the property. If the Collector or the authorised officer is opposed or impeded in taking possession, he shall, if a Magistrate, enforce the surrender of the land to himself and, if not a Magistrate he shall apply to a Magistrate, and such Magistrate shall enforce the surrender of the land to the Collector or the authorised officer, as the case may be.

51. *Tender of arrears before sale* .- It shall be competent to the defaulter or to any person acting on his behalf or claiming any interest in the immovable property put up for sale, to tender to the Collector or the authorised officer or to the officer conducting the sale the full amount of the arrears of public revenue due on land with interest thereon and cost of process, and apply in writing with receipt in token of payment, to the officer

conducting the sale before the commencement of the sale, to stay the proceedings, and thereupon, the sale shall be stayed :

Provided that all sums paid under this section or under section 52 by any tenant or *bonafide* mortgagee or other encumbrancer or any person *bonafide* claiming an interest in the property adverse to the defaulter, may be recovered in the manner provided in section 47.

52. Application to set aside sale of immovable property on deposit .-(1) Any person owning or claiming an interest in immovable property sold under this Act may, at any time within thirty days from the date of the sale, deposit in the treasury of the taluk in which the immovable property is situate or if there be no treasury in the taluk, in the nearest treasury-

- a sum equal to five per cent of the purchase money ; and
- a sum equal to the arrears of public revenue due on land for which the immovable property was sold together with interest thereon and cost of process, and may apply to the Collector to set aside the sale.

(2) If such deposit and application are made within thirty days from the date of the sale, the Collector shall pass an order setting aside the sale, and shall repay to the purchaser the purchase money so far as it has been deposited, together with the five per cent deposited by the applicant : Provided that if more persons than one have made deposit and application under this section, the application of the first depositor shall be accepted.

(3) If a person applies under section 53 to set aside the sale of immovable property, he shall not, unless he withdraws such application, be entitled to make an application under this section.

53. Application to set aside sale on ground of material irregularity, mistake, etc.- (1) At any time within thirty days from the date of the sale of immovable property, application may be made to the Collector to set aside the sale on the ground of some material irregularity or mistake or fraud in publishing or conducting it ; but, except as otherwise hereinafter provided, no sale shall be set aside on the ground of any such irregularity or mistake, unless the applicant proves to the satisfaction of the Collector that he has sustained substantial injury by reason thereof.

(2) If the application is allowed, the Collector shall set aside the sale and may direct a fresh sale.

54. Order confirming or setting aside sale .- On the expiration of thirty days from the date of the sale, if no application to have the sale set aside is made under section 52 or section 53 or if any such application has been made and rejected, the Collector shall make an order confirming the sale :

Provided that if the Collector has reason to think that the sale ought to be set aside notwithstanding that no such application has been made or on grounds other than those alleged in any application which has been made and rejected, he may, after recording his reasons in writing, set aside the sale.

55. Refund of deposit or purchase money when sale set aside .- Whenever the sale of any immovable property is not confirmed or is set aside, the deposit or the purchase money, as the case may be, shall be returned to the purchaser.

56. On confirmation purchaser's name to be registered .-(1) After the confirmation of any such sale, the Collector shall register the immovable property sold in the name of the person declared to be the purchaser and shall execute and grant a certificate of sale bearing his seal and signature to such purchaser.

(2) Such certificate shall state the property sold and the name of the purchaser, and it shall be conclusive evidence of the fact of the purchase in all courts and tribunals where it may be necessary to prove the same ; and no proof of the Collector's seal or signature shall be necessary, unless the authority before whom it is produced shall have reason to doubt its genuineness.

57. Name and title of such purchaser to be published .- (1) Before the issue of the certificate referred to in sub-section (1) of section 56, the Collector or the authorised officer shall cause the publication of the name of the purchaser and the date of purchase, together with a declaration of the lawful succession of such purchaser to all the rights of the former land-holder in the said immovable property.

(2) The registration of the certificate of sale under the Indian Registration Act, 1908 (Central Act 16 of 1908), shall be insisted upon in case the purchaser requests that he may be put in possession of the land .

58. Delivery of possession.- (1) Where, notwithstanding such publication, any lawful purchaser of immovable property is resisted and prevented from obtaining possession of the immovable property purchased by him, the Collector, on application and production of the certificate of sale referred to in sub-section (1) of section 56 duly registered as provided for in sub-section (2) of section 57, shall cause the proper process to be issued for the purpose of putting such purchaser in possession in the same manner as if the immovable property had been decreed to the purchaser by a decision of a civil court :

Provided that no application for putting the purchaser in possession of the immovable property shall be entertained by the Collector if such application is not made within one year from the date of confirmation of the sale :

Provided further that the Collector may entertain any such application made within two years from the date of confirmation of the sale if he is satisfied that the applicant had sufficient cause for not making the application within the said period of one year.

(2) For the purposes of this section, the Collector may exercise all the powers of a civil court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

59. *Contracts and payments binding on purchaser* .-(1) All engagements entered into and transfers made by the defaulter which are not binding on the Government under section 44 shall not be binding upon the purchaser.

(2) All contracts entered into by the defaulter with his tenants and payments to him by them shall be binding upon the purchaser to the same extent and under the same conditions as laid down in section 45.

60. *Sale to be free of all encumbrances*.- All immovable property brought to sale on account of arrears of public revenue due on land shall be sold free of all encumbrances, and if any balance shall remain after liquidating the arrears with interest thereon and cost of process, it shall be paid over to the defaulter.

61. *Recovery of arrears due to defaulter on day of sale* .- Arrears of rent, which on the day of the sale may be due to the defaulter from his tenants, shall, in the event of the sale, be recoverable by him after the sale by any process which might have been used by him for that purpose before the said sale.

62. *Sale of land for arrears* .- The Collector or the authorised officer may sell the whole or any portion of the land of a defaulter in discharge of the arrears of public revenue due on such land, provided always that so far as may be practicable no larger section of the land shall be sold than may be sufficient to discharge the arrears with interest thereon and cost of process.

63. *Sale may be postponed on tender of security* .- When a defaulter tenders security, at any time before the commencement of sale, it shall be lawful for the Collector or the authorised officer to accept it and postpone the sale of the defaulter's property upon such conditions and until such time as he may appoint ; and, in the event of default being made in the performance of such conditions, the Collector or the authorised officer, as the case may be, may sell the property and proceed against the defaulter or against his security or both.

64. *Apportionment of assessment when part only of a single property is sold*.- Where only a part of a property bearing a single survey or sub-division number in the accounts subject to the payment of assessment, is sold, the assessment upon such part shall be apportioned in the manner laid down in the rules or orders in force from time to time

65. *Arrest in case of willful and fraudulent non-payment of arrears*.- (1) When arrears of public revenue due on land, with interest thereon and cost of process, are not paid after the service of the written demand under section 34 and the District Collector is satisfied that the defaulter or his surety is willfully withholding payment of the arrears, or has dishonestly transferred any part of his property, or has been guilty of fraudulent conduct in order to evade payment, or that the defaulter has the means to pay the arrears or some

substantial part thereof and refuses or neglects to pay the same, or the proceeds of the sale of the property of the defaulter and his surety are not sufficient to liquidate the arrears with interest thereon and cost of process, he may issue a warrant for the arrest of the defaulter. No such warrant shall be issued before serving a notice upon the defaulter calling upon him to appear before the District Collector at the time and place specified in the notice and to show cause why he should not be committed to the civil prison. The District Collector shall, on the appearance of the defaulter, hear him and consider such other evidence as may be produced by him. Upon the conclusion of the enquiry, the District Collector may, if he is convinced that such course is necessary, make an order for the detention of the defaulter in the civil prison and shall, in that event, cause him to be arrested :

Provided that, in order to give the defaulter an opportunity to clear the arrears, the District Collector may, before making the order of detention, grant him time not exceeding thirty days on his furnishing security to the satisfaction of the District Collector for his appearance at the expiration of the specified period. If the arrears are not paid by that date, the District Collector shall pass orders for the arrest and detention of the defaulter in the civil prison of his district or, if there is no suitable accommodation in that civil prison, in the civil prison of any neighbouring district.

(2) Every person detained in the civil prison under sub-section (1) may be so detained –

- when the amount of arrears due from the defaulter does not exceed five hundred rupees, for a period not exceeding three months ;
- in all other cases, for a period not exceeding two years.

Such imprisonment shall not extinguish the liability to pay the amount due to the Government by the defaulter or his surety.

(3) The defaulter shall be released from detention –

- on the amount mentioned in the warrant for his detention being paid to the officer in charge of the civil prison or to the District Collector or any other officer specially authorised by the District Collector in this behalf ;
- on the ground of the defaulter's serious illness or on the ground of his suffering from any infectious or contagious disease or for any other reason recorded by the District Collector in writing .A defaulter released under clause (ii) may be re-arrested but the period of his detention in the civil prison shall not in the aggregate exceed the period allowed by sub-section (2).

(4) The District Collector shall not order the arrest and detention in the civil prison of –

- a woman ; or
- any person who, in his opinion, is a minor or of unsound mind.

(5) (i) When a defaulter is arrested or detained in the civil prison, the sum payable for the subsistence of the defaulter from the time of arrest until he is released shall in the first instance be borne by the Government.

(ii) Such sum shall be calculated on the scale fixed by the Government for the subsistence of a judgment-debtor arrested in execution of a decree of a civil court.

(iii) Sums payable under this sub-section shall be deemed to be cost of proceedings :Provided that the defaulter shall not be detained in the civil prison or arrested on account of any sum so payable.

66. *Procedure in case of arrest.*- The District Collector shall issue under his seal and signature the warrant for the arrest of the defaulter , which shall specify his name, the amount of public revenue due on land, interest thereon and cost of process and the date on which the public revenue became payable. The officer charged with the execution of the warrant shall thereupon arrest the defaulter, and convey him to the civil prison and deliver the warrant to the Jailor, which shall be sufficient authority to him to receive the prisoner. A copy of such warrant shall be retained by the Jailor who shall forthwith despatch the original to the officer in charge of the prison.

CHAPTER IV

Miscellaneous

67. *Mode of enforcing payment by sureties.*- All the remedies prescribed by this Act in respect of defaulters of public revenue due on land except the power of arrest and detention in prison may be employed against their sureties, and the Collector or the authorised officer may enforce the same simultaneously with, or either previously or subsequently to, their enforcement against the principal, so nevertheless that not more than the total sum in arrears and interest and cost of process shall be realized from both.

68. *Application of the Act for the recovery of certain other due to Government .-* (1) All sums due to the Government on account of quit rent or revenue other than public revenue due on land ;all moneys due from any person to the Government which under a written agreement executed by such person are recoverable as arrears of public revenue due on land or land revenue, and all specific pecuniary penalties to which such person renders himself liable under such agreement or contract ;all sums declared by any other law for the time being in force to be recoverable as arrear of public revenue due on land or land revenue; and all fees and other dues payable by any person to the Government,may be recovered under the provisions of this Act.

(2) Any person who has received from the Government a free grant of money for any agricultural or other purpose, on default to refund the same consequent on his failure to observe any of the conditions of the grant, shall be liable to be proceeded against under the provisions of this Act for the recovery of the amount granted to him together with interest thereon and cost of process.\

(3) Arrears of rent due to the Government, recoverable , as a result of any agreement, through a civil court, shall, notwithstanding anything contained in such agreement, be recoverable as an arrear of public revenue due on land under the provisions of this Act.

(4) For the removal of doubts, it is hereby declared that the provisions of sections 44 and 50 shall apply in the case of recovery of any sum under the provisions of this section.

(5) Without prejudice to the provisions of sub-section (4), where any person has, by a written agreement, agreed that specific immovable property belonging to such person shall be security for the payment by him of any tax or other amount due by him to the Government, any engagement entered into by such person with any one in respect of such property, during the period when the agreement is in force, shall not be binding on the Government.-

69. Procedure for recovery of public revenue due on land when defaulter or surety resides outside the district and for the recovery of dues other than public revenue due on land .- (1) When public revenue due on land is in arrear and the defaulter or his surety resides or holds property outside the district wherein default has been made, the Collector of the district in which the arrear arose shall sign a certificate in the prescribed form specifying therein the amount of the demand, the name of the defaulter and such other particulars as may be necessary for the identification of the defaulter or his surety or both and forward the certificate to the Collector of the district in which the defaulter or his surety resides or holds property.

(2) When any amount, other than public revenue due on land, which is recoverable under this Act, is due, the officer charged with its realization may send to the Collector of the district in which the demand arose a written requisition in the prescribed form, duly verified, and certified by him.

(3) On receipt of the requisition under sub-section (2), the District Collector, if he is satisfied that the demand is recoverable under this Act, may sign a certificate to that effect in the prescribed form specifying therein the amount of the demand, the account on which it is due, the name of the defaulter, and such other particulars as may be necessary for his identification, and shall cause the certificate to be filed in his office.

(4) If the defaulter resides or owns property in any other district, the District Collector shall forward a copy of the certificate referred to in sub-section (3) to the Collector of such other district.

(5) When a certificate is received under sub-section (1) or sub-section (4), the Collector of the district shall proceed against the defaulter and his surety and his or their property in the same manner as if the default had been made in his own district. Every certificate filed under sub-section (3) or received under sub-section (1) or sub-section (4) shall be conclusive proof as to the amount due and the party in arrear in all proceedings taken by the Collector acting under such certificate or by any person acting under his authority and no proof of the seal or signature or official character of the District

Collector issuing the certificate shall be required, unless the officer dealing with such certificate has reason to doubt its genuineness, provided always that nothing herein contained shall affect the right of any party to sue in his own district the District Collector who issued the certificate.

(6) The certificate issued under sub-section (1) and the requisition issued under sub-section (2) may be modified from time to time by the issuing officer and the certificate or requisition so modified shall be the authority of the Collector or the authorised officer to modify the demand.

70. *Payment under protest* .-(1) When proceedings are taken under this Act against any person for the recovery of any sum of money due from him, such person may, at any time before the commencement of the sale of any property attached in such proceedings, pay the amount claimed and at the same time deliver a protest signed by himself or by his authorised agent to the officer issuing the demand or conducting the sale, as the case may be, who shall thereupon drop further proceedings for the recovery of the money.

(2) When the amount is paid under protest sub-section (1), such amount together with the protest, if received by an officer other than the one who has issued the demand, shall be forwarded to the officer who has issued the demand. The officer issuing the demand shall, if proceedings have been initiated at the instance of any other officer, forward the amount and the protest to the officer at whose instance the proceedings have been initiated. The officer issuing the demand or the officer at whose instance the proceedings have been initiated, as the case may be, shall enquire into the protest and pass appropriate orders. If the protest is accepted, the officer disposing of the protest shall immediately order the refund of the whole or part of the money paid under protest and initiate fresh proceedings for the realization of the amount, if any, due.

(3) Subject to the provisions contained in sub-section (4), the person making a payment under protest shall have the right to institute a suit for the refund of the whole or part of the sum paid by him under sub-section (2).

(4) No suit under sub-section (3) shall be instituted if the law under which the amount paid under protest is due provides a remedy, whether by way of appeal, revision or other proceedings, to the person who paid such amount, before exhausting such remedy.

71. *Power of Government to declare the Act applicable to any institution* .- The Government may, by notification in the Gazette, declare, if they are satisfied that it is necessary to do so in public interest, that the provisions of this Act shall be applicable to the recovery of amounts due from any person or class of persons to any specified institution or any class or classes of institutions, and thereupon all the provisions of the Act shall be applicable to such recovery.

72. *General bar to jurisdiction of civil courts save where fraud alleged* .- Except as otherwise expressly provided in this Act, every question arising between the Collector or the authorised officer and the defaulter or his representative or any other person claiming

any right through the defaulter, relating to the execution, discharge or satisfaction of a written demand issued under this Act or relating to the confirmation or setting aside by an order under this Act of a sale held in execution of such demand, shall be determined not by suit, but by order of-

- the Board of Revenue, where the Collector is a party to the question ;
- the Collector, in other cases :

Provided that a suit may be brought in a civil court in respect of any such question on the ground of fraud.

*73. Delegation of powers of the Collector .-*The Collector may authorise any officer to exercise any of the powers or perform any of the functions conferred or imposed on him by this Act.

74. Service of notice.- Where any [\[3\]](#). (notice, demand or order) has to be served under this Act, such service shall be made-

(a) by delivery of a copy of such [\[4\]](#) . (notice, demand or order) to the person concerned, or where such delivery is not possible, to an adult male member of his family, or, where this is not also possible, by affixture of a copy of the [\[5\]](#) 5. (notice, demand or order) on the outer door of his usual place of residence ; or

(b) by registered post.

75. Mode of publication of notices, etc.- (1) Where any notice, order or list is required to be published under this Act, the publication shall, unless it is expressly provided otherwise, be made as follows:-

(i) by affixture of a copy of the notice, order or list-

- where it relates to immovable property, on a conspicuous part of the property ; or
- where it relates to movable property, on a conspicuous part of the premises from where the property was attached ; and

(ii) by affixture of a copy of the notice, order or list on the office of the village in which, and on the office of the local authority within whose jurisdiction, the attachment or sale takes place.

(2) The Collector or the authorised officer may, in his discretion, publish any notice, order or list in the gazette or in one or two newspapers having circulation in the area in which the attachment or sale takes place or in both.

76. *Process servers to be paid batta* .-Persons employed in serving notice or other process under this Act shall be entitled to batta at such rates as may, from time to time, be fixed by the Government or such authorities as the Government may authorize in that behalf, and published in the Gazette.

77. *Interest and charges recoverable as arrears* .- The batta mentioned in section 76, as well as interest and cost of process incurred under the authority of this Act, shall be recoverable from the defaulter and his surety in the same manner as arrears of public revenue due on land.

78. *Liability for expenses of countermanded sale* .-Where the property is ordered to be put up for sale and the sale countermanded, the defaulter shall, nevertheless, be responsible for the expenses incurred in consequence of the attachment in the same manner as if the sale had taken place, unless the Collector or the authorised officer decides otherwise, and, in the event of such defaulter omitting to discharge the amount, it shall be recoverable by the process under which the original demand would have been recoverable.

79. *Cognizance of questions relating to rate of public revenue*.- No civil court shall take into consideration or decide any question as to the rate of public revenue due on land payable to the Government, or as to the amount of assessment fixed or to be hereafter fixed on the portions of a divided field.

80. *Attachment of salaries and debts of defaulters*.- The salaries or allowances and debts due to a defaulter may be attached and realized for the recovery from him of any arrear of public revenue due on land, in the manner and to the extent provided for attachment and realization of debt and salaries in the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

81. *Saving of right to sue*.- (1) Nothing in this Act shall be held to prevent parties, deeming themselves aggrieved by any decision or order passed or proceedings taken (or purporting to be passed or taken) under this Act for arrears due or alleged to be due from such parties, from suing the Government in the civil court.

(2) Civil courts shall not take cognizance of any suit instituted as provided for in this Act, unless such suit has been instituted within ninety days from the time at which the cause of action arose :

Provided that the whole time occupied by the Board of Revenue in revising the orders passed or proceedings taken by the Collector or the authorised officer or by the Government in revising the orders passed or proceedings taken by the Board of Revenue shall be excluded in computing the said period of ninety days.

82. *Suits or prosecutions by persons aggrieved by proceedings* .-Except as specifically provided for in this Act, no suit or prosecution shall lie against any officer for anything in

good faith done or intended to be done by him under the provisions of this Act or the rules or orders made thereunder.

83. *Power of revision of Board of Revenue and Government.*- (1) The Board of Revenue may, either of its own motion or on an application by any person interested, call for any proceeding which has been taken by the Collector or the authorised officer under this Act and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders as it thinks fit :Provided that no order shall be passed under this sub-section without previous notice to the party who may be affected by such order.

(2) The Government may, either *suo motu* or on an application by any person interest, call for the record of any proceeding taken by the Board of Revenue under sub-section (1) and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders as they think fit :Provided that no order shall be passed under this sub-section without previous notice to the party who may be affected by such order.

(3) An application for revision under sub-section (1) or sub-section (2) shall be made within ninety days from the date on which the order in question was communicated to the applicant :

Provided that the Board of Revenue or the Government, as the case may be, may, if it or they is or are satisfied that the applicant prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

84. *Who shall not bid at revenue sales* .- Subject to the provisions of section 50, no officer having in his official capacity any duty to perform in connection with any sale under this Act shall, either directly, or indirectly, bid for, acquire or attempt to acquire any interest in any property sold at such sale.

85. *Penalty for fraudulent conveyance of property to prevent attachment or for forcibly taking away property attached.*- Any person who is found guilty of fraudulent conveyance of property to prevent the attachment for arrears of public revenue due on land or of forcibly or clandestinely taking away property attached, shall, on conviction before a Magistrate, be punishable with imprisonment for a period which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

86. *Power to make Rules* .- (1) The Government may make rules to carry out all or any of the purposes of this Act.

(2) Every rule made under this Act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should

not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that, any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

87. *Repeal* .- The Madras Rent and Revenue Sales Act, 1839 (Central Act 7 of 1839) and the Madras Revenue recovery Act, 1864 (Madras Act II of 1864), as in force the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) and the Travancore-Cochin Revenue Recovery Act, 1951 (Travancore-Cochin Act VII of 1952), are hereby repealed.

ACT 31 OF 2007

**THE KERALA REVENUE RECOVERY (AMENDMENT)
ACT, 2007**

An Act further to amend the Kerala Revenue Recovery Act, 1968.

Preamble.-WHEREAS, it is expedient further to amend the Kerala Revenue Recovery Act, 1968 for the purposes hereinafter appearing;

1. *Short title and commencement.*- (1) This Act may be called the Kerala Revenue Recovery (Amendment) Act, 2007.

(2) Section 3 of this Act shall be deemed to have come into force on the 27th day of February, 1980 and the remaining provisions shall be deemed to have come into force on the 12th day of December, 2005.

2. *Amendment of section 69.*- In section 69 of the Kerala Revenue Recovery (Amendment) Act, 1968 (15 of 1968) (hereinafter referred to as the principal Act),-

(1) in sub-section (2), for the words "the demand arose", the words "the defaulter or his surety resides or holds property" shall be substituted;

(2) in sub-section (5),-

(a) for the words, figures and brackets "when a certificate is received under sub-section (1) or sub-section (4)", the words, figures and brackets "when a certificate under sub-section (1) or a requisition under sub-section (2), as the case may be, is received" shall be substituted;

(b) the words, figure and brackets "or sub-section (4)" in the second sentence shall be omitted.

3. *Amendment of section 71.*- To section 71 of the principal Act, the following proviso shall be added, namely:-

"Provided that such specified institution or class or classes of institutions or autonomous bodies, as the case may be, shall be liable to pay collection charges for the recovery of the amounts, at such rate and in such manner, as may be prescribed by the Government".

4. *Amendment of section 72.*- In section 72 of the principal Act,-

(1) in the marginal heading, the words "save where fraud alleged" shall be omitted;

(2) the existing section 72 shall be renumbered as sub-section (1) of that section and,-

(a) in sub-section (1) as so renumbered,-

(i) in clause (i), for the words, "Board of Revenue", the words "Commissioner of Land Revenue" shall be substituted;

(ii) the proviso shall be omitted;

(b) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:-

"(2) No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled,

decided or dealt with or to be determined by the Government, or the Commissioner of Land Revenue or the Collector or any officer or authority under this Act."

5. *Amendment of section 81.*- In section 81 of the principal Act,-

(1) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) Subject to the provisions contained in section 72, any person aggrieved by any decision or order passed or proceedings taken under this Act for arrears due or alleged to be due from him, may file a suit against the Government in a civil court of competent jurisdiction:

Provided that, the person aggrieved has availed himself of the remedies, for redressing his grievances provided in this Act."

(2) in the proviso to sub-section (2) for the words, "Board of Revenue", occurring in two places, the words "Commissioner of Land Revenue" shall be substituted.

6. *Amendment of section 83.*- In section 83 of the principal Act,-

(1) in the marginal heading, for the words "Board of Revenue" the words, "Commissioner of Land Revenue" shall be substituted;

(2) in sub-sections (1), (2) and (3), for the words "Board of Revenue" wherever they occur, the words "Commissioner of Land Revenue" shall be substituted.

8. *Repeal and Saving.*- (1) the Kerala Revenue Recovery (Amendment) Ordinance, 2007 (51 of 2007) is hereby repealed.

(2) Notwithstanding such repeal, anything done or deemed to have been done or any action taken or deemed to have been taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
വെള്ളി
Thiruvananthapuram,
Friday

2024 ജൂലൈ 26
26th July 2024
1199 കർക്കടകം 11
11th Karkadakam 1199
1946 ശ്രാവണം 4
4th Sravana 1946

നമ്പർ
No. 2415

GOVERNMENT OF KERALA
Law (Legislation-B) Department
NOTIFICATION

No. 32/Leg.B2/2024/Law.

Dated, Thiruvananthapuram, 26th July, 2024
11th Karkadakam, 1199
4th Sravana, 1946.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 25th day of July, 2024.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.



ACT 17 OF 2024**THE KERALA REVENUE RECOVERY (AMENDMENT) ACT, 2024**

An Act further to amend the Kerala Revenue Recovery Act, 1968.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Revenue Recovery Act, 1968 for the purposes hereinafter appearing;

BE it enacted in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Revenue Recovery (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 2.*—In section 2 of the Kerala Revenue Recovery Act, 1968 (15 of 1968) (hereinafter referred to as the principal Act),—

(i) after clause (b), the following clauses shall be inserted, namely:—

“(ba) “bought-in-land” means and includes any immovable property purchased on behalf of the Government or the institution under sub-section (2) of section 50 of this Act;

(bb) “collection charges” means and includes any amount payable by the defaulter to the Government, at such rate as may be prescribed by the Government in this behalf, for the realisation of amounts due under the provisions of this Act;”;

(ii) in item (ii) of clause (d) after the words “any property attached”, the words “and service of the notice under postage” shall be inserted;

(iii) after clause (f), the following clause shall be inserted, namely:—

“(fa) “e-auction” means an auction conducted through online mode;”;

(iv) after clause (i), the following clause shall be inserted, namely:—

“(ia) “processing charge” means the amount payable to the Government by an institution notified under section 71 of this Act, at such rate as may be prescribed by the



Government in this behalf, in the instances of realisation of arrears directly by the requisition authority after the initiation of revenue recovery proceedings;”.

3. *Amendment of section 6.*—In section 6 of the principal Act,—

(i) for the words “twelve per cent”, the words “nine per cent” shall be substituted;

(ii) after the existing provision, the following proviso shall be added, namely:—

“Provided that such interest rate shall not exceed the contractual rate of interest, if any, entered into between the defaulter and the institution, in cases where the recovery is initiated upon the application of the institution notified under section 71 of this Act.”.

4. *Amendment of section 12.*—In sub-section (1) of section 12 of the principal Act,—

(i) after the words “public auction”, the words “which may include e-auction” shall be inserted;

(ii) after the words “notice shall also be published”, the words “in a newspaper having circulation in the area in which the attachment or sale takes place or both and in the website of the District Administration concerned” shall be inserted.

5. *Amendment of section 36.*—In section 36 of the principal Act, after sub-section (2), the following sub-section shall be added, namely:—

“(3) The defaulter may request the Collector to limit the attachment to a portion of the immovable property attached, if it is found that the total amount of the fair value and the value of the improvements in it exceeds the arrear amount. On receiving such application the Collector may limit the attachment to a portion of such property if he is satisfied that the arrear can be collected by selling such position of the property.

Explanation:—For the purpose of this sub-section, fair value means fair value fixed under the Kerala Stamp Act, 1959 (17 of 1959).”.

6. *Amendment of section 44.*—In section 44 of the principal Act, after sub-section (3) the following sub-section shall be inserted, namely:—

“(4) Notwithstanding anything contained in this Act, the defaulter may be permitted to make an agreement for sale of the immovable property attached wholly or in part after getting



permission from the Collector upon an application jointly submitted by the defaulter and the purchaser of the property. The purchaser shall, before executing the sale deed, remit the revenue recovery dues with interest and other charges out of the sale consideration as per the said agreement at the village office or at the treasury through challan and the original receipt shall be produced before the Collector.”.

7. *Amendment of section 49.*—In section 49 of the principal Act,—

(i) in item (1) after the words “public auction”, the words and symbol “including e-auction” shall be inserted;

(ii) in item (2) after the words “duly served and published”, the words “in a newspaper having circulation in the area in which the attachment or sale takes place or both and in the website of the District Administration concerned” shall be inserted.

8. *Amendment of section 50.*—In section 50 of the principal Act,—

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Bidding on behalf of the Government or the institution notified under section 71 of this Act”;

(2) in sub-section (2),—

(a) in item (i), for the words “on behalf of the Government for an amount of ten paise”, the words and figure “on behalf of the Government or the institution notified under section 71 of this Act for an amount of one rupee” shall be substituted;

(b) in item (ii),—

(i) for the words “on behalf of the Government for an amount higher than such bid by ten paise”, the words, figure and symbols “on behalf of the Government or the institution notified under section 71 of this Act, as the case may be, for an amount higher than such bid by one rupee,” shall be substituted;

(ii) after the words “in either case the Government”, the words and figure “or the institution notified under section 71 of this Act” shall be inserted;



(3) in sub-section (3), after the words “on behalf of the Government”, the words and figure “or the institution notified under section 71 of this Act” shall be inserted;

(4) in sub-section (4),—

(a) after the words “on behalf of the Government”, the words and figure “or the institution notified under section 71 of this Act” shall be inserted;

(b) after the words “take possession of the property”, the words, figure and symbols “and if the property is purchased under this section on behalf of the institution notified under section 71 of this Act, possession of the property shall be handed over to such institution and appropriate changes shall be effected in the revenue records, after realizing the collection or processing charges, as the case may be, from such institution” shall be inserted;

(5) after sub-section (4), the following sub-sections shall be added, namely:—

“(5) When a property is purchased as bought-in-land, necessary changes are to be made in the revenue records and the same shall be intimated to the defaulter and to the sub-registry office concerned in the prescribed form.

(6) When an immovable property is purchased on behalf of the Government or any institution notified under section 71 of this Act, the Collector shall calculate the value of the property in accordance with the provisions contained in clause (b) of sub-section (1) of section 26 and section 27 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013). If the value so calculated is not sufficient to discharge the arrear dues and the interest thereon and other charges, it shall be deducted from such dues and the deficit amount shall be continued as arrear and if the value so calculated exceeds such dues, the balance amount shall be paid over to the defaulter after liquidating such dues, in such manner as may be prescribed.”.

9. *Insertion of new section 50A.*—After section 50 of the principal Act, the following section shall be inserted, namely:—

“50A. *Reconveyance of Bought-in-Land.*—(1) If the defaulter applies for reconveyance of bought-in-land within a period of 5 years from the date of confirmation of sale, after remitting the entire revenue recovery dues with processing charge and interest till the date of application with the permission of the Collector, the Collector shall on the



acceptance of the original receipt or treasury challan of such remittance and ensuring that the arrears are realized in full, order reconveyance of such bought-in-land in favour of the defaulter. In cases where the property is purchased as bought-in-land in favour of the institution notified under section 71 of this Act, if the defaulter applies for reconveyance of bought-in-land within a period of 5 years from the date of confirmation of sale, after remitting the entire revenue recovery dues with processing charge and interest till the date of application with the permission of the Collector, the institution concerned on satisfaction of the same shall reconvey the bought-in-land in favour of the defaulter.

(2) No application for reconveyance of bought-in-land shall be entertained on expiry of five years from the date of confirmation of such sale.

(3) The Government or the institution notified under section 71 of this Act shall not transfer the land or set apart the land for any public purpose for the said period of five years and no changes shall be made on the property during such period.

Explanation:—For the purpose of this section, defaulter includes legal heirs also.”.

10. *Amendment of section 54.*—In section 54 of the principal Act, in the proviso after the words and symbols “which has been made and rejected, he may, after” the words “giving the parties concerned a reasonable opportunity of being heard and” shall be inserted.

11. *Amendment of section 57.*—For sub-section (2) of section 57 of the principal Act, the following sub-section shall be substituted, namely:—

“(2) The certificate of sale issued under sub-section (1) of section 56 of this Act shall be registered as per the provisions of the Indian Registration Act, 1908 (Central Act 16 of 1908).”.

12. *Amendment of section 69.*—In sub-section (2) of section 69 of the principal Act, after the words “certified by him”, the words, symbols and figures “before the debt is barred by limitation under the Limitation Act, 1963 (Central Act 36 of 1963)” shall be inserted.

13. *Amendment of section 74.*—In section 74 of the principal Act,—

(i) in item (a) the word “male” shall be omitted;

(ii) in item (b) after the word “by registered post” the words and symbol “or by e-mail” shall be inserted.



14. *Insertion of new sections 83A, 83B, 83C and 83D.*—After section 83 of the principal Act, the following sections shall be inserted, namely:—

“83A. *Special power of the Government to issue stay and instalments.*—Notwithstanding anything contained in this Act or rules made thereunder, after the service of a demand notice under section 7 or section 34, upon an application by the defaulter, the Government may postpone further proceedings under this Act and the Government or such other officer duly notified by the Government may allow the defaulter to remit such arrear in instalments subject to such other conditions, as may be prescribed by the Government, except the cases of compensation under the Employee's Compensation Act, 1923 (Central Act 8 of 1923), gratuity benefits amount to be paid in compliance with the order of any Courts or Tribunals.

83B. *Power of the Government to issue Moratorium.*—Notwithstanding anything contained in this Act, the Government have the power to issue moratorium for the entire revenue recovery proceedings subject to the conditions and guidelines, as may be notified by the Government, from time to time.

83C. *Settlement Scheme for Bought-in-Land.*—The Government or requisition authority of the institutions notified under section 71 of this Act may introduce settlement scheme for the recovery of arrear amounts before the period stipulated under section 50A of this Act for the reconveyance of the bought-in-land. The settlement entered into between the defaulter and the requisition authority after initiation of revenue recovery proceedings shall be done under prior intimation to the Collector or the authorised officer concerned.

83D. *Intimation of Settlement Scheme.*—If any settlement scheme is introduced by the requisition authority for the recovery of arrears or any settlement is entered into between the defaulter and the requisition authority concerned, after the initiation of revenue recovery proceedings, it shall be done under prior intimation to the Collector or the authorised officer concerned:

Provided that in such instances of settlement of arrears under the settlement scheme, the requisition authority concerned is liable to remit the expenses incurred in connection with the recovery proceedings till the date of such settlement along with the processing charges or collection charges, as the case may be.”.



കേരള സർക്കാർ
നിയമ (നിയമനിർമ്മാണ-ബി) വകുപ്പ്
വിജ്ഞാപനം

നമ്പർ 32/ലെഗ്.ബി2/2024/നിയമം.

തിരുവനന്തപുരം, 2024 ജൂലൈ 26
1199 കർക്കടകം 11
1946 ശ്രാവണം 4.

കേരള സംസ്ഥാന നിയമസഭയുടെ താഴെപ്പറയുന്ന ആക്റ്റ് പൊതുജനങ്ങളുടെ അറിവിലേക്കായി ഇതിനാൽ പ്രസിദ്ധപ്പെടുത്തുന്നു. നിയമസഭ പാസ്സാക്കിയ പ്രകാരമുള്ള ബില്ലിന് 2024 ജൂലൈ 25-ാം തീയതി ഗവർണ്ണറുടെ അനുമതി ലഭിച്ചു.

ഗവർണ്ണറുടെ ഉത്തരവിൻപ്രകാരം,

കെ. ജി. സനൽ കുമാർ,
നിയമ സെക്രട്ടറി.



2024-ലെ 17-ാം ആക്റ്റ്

2024-ലെ കേരള നികുതി വസൂലാക്കൽ (ഭേദഗതി) ആക്റ്റ്

1968-ലെ കേരള നികുതി വസൂലാക്കൽ ആക്റ്റ്

വീണ്ടും ഭേദഗതി ചെയ്യുന്നതിനുള്ള

ഒരു

ആക്റ്റ്

പീഠിക.—1968-ലെ കേരള നികുതി വസൂലാക്കൽ ആക്റ്റ് ഇതിനുശേഷം കാണുന്ന ആവശ്യങ്ങൾക്കായി വീണ്ടും ഭേദഗതി ചെയ്യുന്നത് യുക്തമായിരിക്കുകയാൽ;

ഭാരത റിപ്പബ്ലിക്കിന്റെ എഴുപത്തിയഞ്ചാം സംവത്സരത്തിൽ താഴെപ്പറയും പ്രകാരം നിയമമുണ്ടാക്കുന്നു:—

1. ചുരുക്കപ്പേരും പ്രാരംഭവും.—(1) ഈ ആക്റ്റിന് 2024-ലെ കേരള നികുതി വസൂലാക്കൽ (ഭേദഗതി) ആക്റ്റ് എന്ന് പേര് പറയാം.

(2) ഇത് ഉടൻ പ്രാബല്യത്തിൽ വരുന്നതാണ്.

2. 2-ാം വകുപ്പിന്റെ ഭേദഗതി.—1968-ലെ കേരള നികുതി വസൂലാക്കൽ ആക്റ്റ് (1968-ലെ 15) (ഇതിനുശേഷം പ്രധാന ആക്റ്റ് എന്നാണ് പരാമർശിക്കപ്പെടുക) 2-ാം വകുപ്പിൽ,—

(i) (ബി) ഖണ്ഡത്തിനു ശേഷം, താഴെപ്പറയുന്ന ഖണ്ഡങ്ങൾ ചേർക്കേണ്ടതാണ്, അതായത്:—

“(ബിഎ) “ബോട്ട്-ഇൻ-ലാൻഡ്” എന്നാൽ ഈ ആക്റ്റിന്റെ 50-ാം വകുപ്പ് (2)-ാം ഉപവകുപ്പിൻ കീഴിൽ ഗവൺമെന്റിനോ സ്ഥാപനത്തിനോ വേണ്ടി വാങ്ങിയ ഏതെങ്കിലും സ്ഥാവരവസ്തു എന്ന് അർത്ഥമാകുന്നതും അതിൽ അവ ഉൾപെടുന്നതും ആകുന്നു;

(ബിബി) “കളക്ഷൻ ചാർജ്ജുകൾ” എന്നാൽ ഈ ആക്റ്റിലെ വ്യവസ്ഥകൾക്കു കീഴിൽ കൂടിശ്ശികയായ തുകകൾ വസൂലാക്കുന്നതിനായി, സർക്കാർ



നിർണ്ണയിക്കുന്ന അത്തരം നിരക്കിൽ, വീഴ്ചക്കാരൻ സർക്കാരിന് ഒടുക്കേണ്ട ഏതെങ്കിലും തുക എന്ന് അർത്ഥമാകുന്നതും അതിൽ അവ ഉൾപ്പെടുന്നതുകൊണ്ടു്;

(ii) (ഡി) ഖണ്ഡത്തിന്റെ ഇനം (ii)-ൽ “ഉണ്ടാകുന്ന ചിലവുകളും” എന്ന വാക്കുകൾക്കു ശേഷം, “നോട്ടീസ് നടത്തിപ്പിന്റെ തപാൽക്കൂലിയും” എന്ന വാക്കുകൾ ചേർക്കേണ്ടതാണ്;

(iii) (എഫ്) ഖണ്ഡത്തിനു ശേഷം താഴെപ്പറയുന്ന ഖണ്ഡം ചേർക്കേണ്ടതാണ്, അതായത്:—

“(എഫ്എ) “ഇ-ഓക്ഷൻ” എന്നാൽ ഓൺലൈൻ മോഡ് വഴി നടത്തുന്ന ലേലം എന്ന് അർത്ഥമാകുന്നു;”;

(iv) (ഐ) ഖണ്ഡത്തിനു ശേഷം താഴെപ്പറയുന്ന ഖണ്ഡം ചേർക്കേണ്ടതാണ്, അതായത്:—

“(ഐഎ) “പ്രോസസ്സിംഗ് ചാർജ്ജ്” എന്നാൽ നികുതി വസൂലാക്കൽ നടപടികൾ ആരംഭിച്ചതിനു ശേഷം അർത്ഥനാധികാരി നേരിട്ട് കുടിശ്ശിക വസൂലാക്കുന്ന സംഗതികളിൽ, ഇതിലേക്കായി സർക്കാർ നിർണ്ണയിച്ചു കൊടുക്കുന്ന അത്തരം നിരക്കിൽ, ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള ഒരു സ്ഥാപനം സർക്കാരിലേക്ക് ഒടുക്കേണ്ടതായ തുക എന്നർത്ഥമാകുന്നു;”.

3. 6-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിന്റെ 6-ാം വകുപ്പിൽ,—

(i) “പന്ത്രണ്ട് ശതമാനം” എന്ന വാക്കുകൾക്ക് പകരം, “ഒൻപത് ശതമാനം” എന്ന വാക്കുകൾ ചേർക്കേണ്ടതാണ്;

(ii) നിലവിലുള്ള വ്യവസ്ഥയ്ക്കു ശേഷം, താഴെപറയുന്ന ക്ലിപ്ത നിബന്ധന കൂട്ടിച്ചേർക്കേണ്ടതാണ്, അതായത്:—

“എന്നാൽ ഈ ആക്റ്റിലെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിന്റെ അപേക്ഷയിൻമേൽ വസൂലാക്കൽ നടപടികൾ ആരംഭിക്കുന്ന സംഗതികളിൽ, വീഴ്ചക്കാരനും സ്ഥാപനവും തമ്മിൽ ഏതെങ്കിലും കരാറിൽ ഏർപ്പെട്ടിട്ടുള്ള പക്ഷം, അത്തരം പലിശ നിരക്ക്, കരാറിലുള്ള പലിശ നിരക്കിൽ കവിയാൻ പാടുള്ളതല്ല.”.



4. 12-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 12-ാം വകുപ്പ് (1)-ാം ഉപവകുപ്പിൽ,—

(i) “പൊതു ലേലത്തിൽ വിൽക്കാവുന്നതാണ്” എന്ന വാക്കുകൾക്ക് മുമ്പായി, “ഇ-ഓക്ഷൻ ഉൾപ്പെടെയുള്ള” എന്ന വാക്കുകളും ചിഹ്നവും ചേർക്കേണ്ടതാണ്;

(ii) “വസ്തു സംബന്ധിച്ച ലിസ്റ്റിന്റെയോ പട്ടികയുടെയോ ഒരു പ്രതിയും നോട്ടീസിന്റെ ഒരു പ്രതിയും കൂടി പരസ്യപ്പെടുത്തേണ്ടതാണ്.” എന്ന വാക്യത്തിനു പകരം, “വസ്തു സംബന്ധിച്ച് പട്ടികയുടെയോ വിവരപട്ടികയുടെയോ പകർപ്പും നോട്ടീസിന്റെ പകർപ്പും കൂടി ജപ്തിയോ വിൽപനയോ നടക്കുന്ന പ്രദേശത്തും അല്ലെങ്കിൽ രണ്ടിടത്തിലും ബന്ധപ്പെട്ട ജില്ലാ ഭരണകൂടത്തിന്റെ വെബ്സൈറ്റിലും പ്രസിദ്ധീകരിക്കേണ്ടതാണ്.” എന്ന വാക്യം ചേർക്കേണ്ടതാണ്.

5. 36-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 36-ാം വകുപ്പിൽ, (2)-ാം ഉപവകുപ്പിന് ശേഷം, താഴെപ്പറയുന്ന ഉപവകുപ്പ് കൂട്ടിച്ചേർക്കേണ്ടതാണ്, അതായത്:—

“(3) സ്ഥാവരവസ്തുവിന്റെ ന്യായവിലയുടെയും അതിലെ ദേഹണ്ഡങ്ങളുടെ മൂല്യത്തിന്റെയും ആകെ തുക കുടിശ്ശിക തുകയെക്കാൾ അധികരിക്കുന്നുവെന്നു കാണുന്നപക്ഷം, വീഴ്ചക്കാരന് ജപ്തി ചെയ്യേണ്ട സ്ഥാവരവസ്തുവിന്റെ ഒരു ഭാഗത്തുമാത്രമായി ജപ്തി പരിമിതപ്പെടുത്തണമെന്ന് കളക്ടറോട് അപേക്ഷിക്കാവുന്നതാണ്. അപ്രകാരമുള്ള അപേക്ഷ ലഭിക്കുമ്പോൾ വസ്തുവിന്റെ അത്തരം ഭാഗത്തിന്റെ വിൽപന വഴി കുടിശ്ശിക ഈടാക്കുവാൻ കഴിയുമെന്ന് കളക്ടർക്ക് ബോധ്യപ്പെടുന്ന പക്ഷം, അത്തരം വസ്തുവിന്റെ ഒരു ഭാഗത്ത് മാത്രമായി അദ്ദേഹത്തിന് ജപ്തി പരിമിതപ്പെടുത്താവുന്നതാണ്.

വിശദീകരണം.—ഈ ഉപവകുപ്പിന്റെ ആവശ്യത്തിലേക്കായി, ന്യായവില എന്നാൽ 1959-ലെ കേരള മുദ്രപത്ര ആക്റ്റിൻ (1959 ലെ 17) കീഴിൽ നിശ്ചയിച്ച ന്യായവില എന്നർത്ഥമാകുന്നു.”.

6. 44-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 44-ാം വകുപ്പിന്റെ (3)-ാം ഉപവകുപ്പിനു ശേഷം, താഴെപ്പറയുന്ന ഉപവകുപ്പ് ചേർക്കേണ്ടതാണ്, അതായത്:—

“(4) ഈ ആക്റ്റിൽ എന്തുതന്നെ അടങ്ങിയിരുന്നാലും, വീഴ്ചക്കാരനും വസ്തു വാങ്ങുന്ന ആളും സംയുക്തമായി സമർപ്പിക്കുന്ന അപേക്ഷയിൽ, കളക്റ്ററിൽ നിന്ന്



അനുമതി ലഭിച്ചതിന് ശേഷം, ജപ്തി ചെയ്തിരിക്കുന്ന സ്ഥാവരവസ്തു പൂർണ്ണമായോ ഭാഗികമായോ വിൽക്കുന്നതിനുള്ള കരാർ ഉണ്ടാക്കാൻ വീഴ്ചക്കാരനെ അനുവദിക്കാവുന്നതാണ്. വാങ്ങുന്ന ആൾ തീരാധാരത്തിൽ ഏർപ്പെടുന്നതിനു മുൻപ്, പ്രസ്തുത കരാർ പ്രകാരമുള്ള വിൽപന പ്രതിഫലത്തിൽ നിന്ന് പലിശ സഹിതമുള്ള നികുതി കുടിശ്ശികയും മറ്റ് ചാർജുകളും വില്ലേജ് ഓഫീസിലോ ട്രഷറിയിലോ ചലാൻ മുഖേന അടയ്ക്കേണ്ടതും അസ്സൽ രസീത് കളക്ടർ മുമ്പാകെ ഹാജരാക്കേണ്ടതുമാണ്.”.

7. 49-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 49-ാം വകുപ്പിൽ,—

(i) (1)-ാം ഇനത്തിൽ “പൊതു ലേലത്തിൽ” എന്ന വാക്കുകൾക്ക് മുമ്പായി, “ഇ-ഓക്ഷൻ ഉൾപ്പെടെയുള്ള” എന്ന വാക്കുകളും ചിഹ്നവും ചേർക്കേണ്ടതാണ്;

(ii) (2)-ാം ഇനത്തിൽ (vi)-ാം ഉപഇനത്തിൽ “നോട്ടീസ്, വില്പനത്തിയതിക്കു മുമ്പത് ദിവസം മുമ്പെങ്കിലും യഥാവിധി നടത്തുകയും പരസ്യപ്പെടുത്തുകയും ചെയ്യേണ്ടതാകുന്നു.” എന്ന വാക്യത്തിനു പകരം, “നോട്ടീസ്, വില്പനത്തിയതിക്കു മുമ്പത് ദിവസം മുമ്പെങ്കിലും യഥാവിധി നടത്തുകയും പരസ്യപ്പെടുത്തുകയും ചെയ്യേണ്ടതും, ജപ്തിയോ വിൽപനയോ നടക്കുന്ന പ്രദേശത്തും അല്ലെങ്കിൽ രണ്ടിടത്തിലും പ്രചാരമുള്ള ഒരു പത്രത്തിലും ബന്ധപ്പെട്ട ജില്ലാ ഭരണകൂടത്തിന്റെ വെബ്സൈറ്റിലും പ്രസിദ്ധീകരിക്കേണ്ടതാകുന്നു.” എന്ന വാക്യം ചേർക്കേണ്ടതാണ്.

8. 50-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിന്റെ 50-ാം വകുപ്പിൽ,—

(1) മാർജിനൽ ശീർഷകത്തിനു പകരം താഴെപറയുന്ന മാർജിനൽ ശീർഷകം ചേർക്കേണ്ടതാണ്, അതായത്:—

“ഗവൺമെന്റിനോ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനോ വേണ്ടി ലേലം വിളിക്കൽ”;

(2) (2)-ാം ഉപവകുപ്പിൽ,—

(എ) (i)-ാം ഇനത്തിൽ, “ഗവൺമെന്റിനു വേണ്ടി ആ വസ്തു പത്ത് പൈസയ്ക്ക്” എന്ന വാക്കുകൾക്ക് പകരം “ഗവൺമെന്റിനോ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനോ വേണ്ടി ആ വസ്തു ഒരു രൂപയ്ക്ക്” എന്ന വാക്കുകളും അക്കവും ചിഹ്നവും ചേർക്കേണ്ടതാണ്;



(ബി) (ii)-ാം ഇനത്തിൽ,—

(i) “ഗവൺമെന്റിനു വേണ്ടി, അങ്ങനെയുള്ള ലേലത്തുകയെക്കാൾ പത്ത് പൈസ” എന്ന വാക്കുകൾക്കും ചിഹ്നത്തിനും പകരം, “അതതു സംഗതിപോലെ, ഗവൺമെന്റിനോ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനോ വേണ്ടി അങ്ങനെയുള്ള ലേലത്തുകയെക്കാൾ ഒരു രൂപ” എന്ന വാക്കുകളും ചിഹ്നങ്ങളും അക്കവും ചേർക്കേണ്ടതാണ്;

(ii) “ഗവൺമെന്റ്” എന്ന വാക്കിനു ശേഷം, “അല്ലെങ്കിൽ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനം” എന്ന വാക്കുകളും അക്കവും ചേർക്കേണ്ടതാണ്;

(3) (3)-ാം ഉപവകുപ്പിൽ, “ഗവൺമെന്റിന് വേണ്ടി” എന്ന വാക്കുകൾക്ക് പകരം, “ഗവൺമെന്റിനോ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനോ വേണ്ടി” എന്ന വാക്കുകളും ചിഹ്നവും അക്കവും ചേർക്കേണ്ടതാണ്;

(4) (4)-ാം ഉപവകുപ്പിൽ,—

(എ) “ഗവൺമെന്റിന് വേണ്ടി” എന്ന വാക്കുകൾക്ക് പകരം, “ഗവൺമെന്റിനോ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനോ വേണ്ടി” എന്ന വാക്കുകളും അക്കവും ചിഹ്നവും ചേർക്കേണ്ടതാണ്;

(ബി) “വസ്തു കൈവശപ്പെടുത്തേണ്ടതുമാകുന്നു” എന്ന വാക്കുകൾക്ക് പകരം, “വസ്തു കൈവശപ്പെടുത്തേണ്ടതും ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനു വേണ്ടിയാണ് ഈ വകുപ്പിന് കീഴിൽ വസ്തു വാങ്ങിയതെങ്കിൽ, അതതു സംഗതി പോലെ, കളക്ഷൻ ചാർജ്ജുകളോ പ്രോസസ്സിംഗ് ചാർജ്ജോ, അത്തരം സ്ഥാപനത്തിൽ നിന്ന് ഈടാക്കിയതിനു ശേഷം വസ്തുവിന്റെ കൈവശാവകാശം ആ സ്ഥാപനത്തിനു കൈമാറേണ്ടതും, റവന്യൂ രേഖകളിൽ ഉചിതമായ മാറ്റങ്ങൾ വരുത്തേണ്ടതുമാകുന്നു” എന്ന വാക്കുകളും അക്കവും ചിഹ്നങ്ങളും ചേർക്കേണ്ടതാണ്;

(5) (4)-ാം ഉപവകുപ്പിനു ശേഷം, താഴെപ്പറയുന്ന ഉപവകുപ്പുകൾ കൂട്ടിച്ചേർക്കേണ്ടതാണ്, അതായത്:—



“(5) ഒരു വസ്തു ബോട്ട്-ഇൻ-ലാന്റായി വാങ്ങുമ്പോൾ, റവന്യൂ രേഖകളിൽ ആവശ്യമായ മാറ്റങ്ങൾ വരുത്തേണ്ടതും, ആയത് നിർണ്ണയിച്ചിട്ടുള്ള ഫാറത്തിൽ വീഴ്ചക്കാരനെയും ബന്ധപ്പെട്ട സബ് രജിസ്ട്രാർ ഓഫീസിലും അറിയിക്കേണ്ടതുമാണ്.

(6) ഗവൺമെന്റിനോ ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള ഏതെങ്കിലും സ്ഥാപനത്തിനോ വേണ്ടി ഒരു സ്ഥാവരവസ്തു വാങ്ങുമ്പോൾ, 2013-ലെ റൈറ്റ് ടു ഫെയർ കോമ്പൻസേഷൻ ആന്റ് ട്രാൻസ്ഫറെൻസി ഇൻ ലാൻഡ് അക്വിസിഷൻ, റീഹാബിലിറ്റേഷൻ ആന്റ് റീ-സെറ്റിൽമെന്റ് ആക്റ്റിന്റെ (2013-ലെ 30-ാം കേന്ദ്ര ആക്റ്റ്) 26-ാം വകുപ്പ് (1)-ാം ഉപവകുപ്പിലെ (ബി) ഖണ്ഡത്തിന്റെയും, 27-ാം വകുപ്പിന്റെയും വ്യവസ്ഥകൾക്ക് അനുസൃതമായി കളക്ടർ വസ്തുവിന്റെ വില കണക്കാക്കേണ്ടതാണ്. അപ്രകാരം കണക്കാക്കുന്ന വില കുടിശ്ശികയും അതിലേക്കുള്ള പലിശയും മറ്റു ചാർജ്ജുകളും വീട്ടുവാൻ പര്യാപ്തമല്ലാത്ത പക്ഷം അത് അപ്രകാരമുള്ള കുടിശ്ശികയിൽ നിന്നും കുറവ് ചെയ്യേണ്ടതും കമ്മിയായിട്ടുള്ള തുക കുടിശ്ശികയായി തുടരുന്നതും, അപ്രകാരം കണക്കാക്കുന്ന തുക കുടിശ്ശികയെക്കാൾ അധികരിക്കുന്ന പക്ഷം കുടിശ്ശിക തീർത്ത ശേഷം ബാക്കി തുക വീഴ്ചക്കാരന്, നിർണ്ണയിക്കപ്പെടാവുന്ന അത്തരം രീതിയിൽ നൽകേണ്ടതുമാണ്.”.

9. 50എ എന്ന പുതിയ വകുപ്പ് ചേർക്കൽ.—പ്രധാന ആക്റ്റിലെ 50-ാം വകുപ്പിന് ശേഷം, താഴെപ്പറയുന്ന വകുപ്പ് ചേർക്കേണ്ടതാണ്, അതായത്:—

“50എ. ബോട്ട്-ഇൻ-ലാൻഡ് തിരികെ നൽകൽ.—(1) വില്പന സ്ഥിരീകരിച്ച തീയതി മുതൽ അഞ്ച് വർഷക്കാലയളവിനുള്ളിൽ, ബോട്ട്-ഇൻ-ലാൻഡ് തിരികെ നൽകാൻ വീഴ്ചക്കാരൻ അപേക്ഷിക്കുന്ന പക്ഷം, കളക്ടറുടെ അനുമതിയോടു കൂടി, അപേക്ഷിക്കുന്ന തീയതി വരെയുള്ള പ്രോസസ്സിംഗ് ചാർജ്ജും പലിശയും ഉൾപ്പെടെയുള്ള മുഴുവൻ നികുതി കുടിശ്ശികയും ഒടുക്കിയതിനു ശേഷം കളക്ടർ, അപ്രകാരം പണമടച്ചതിന്റെ യഥാർത്ഥ രസീത് അല്ലെങ്കിൽ ട്രഷറി ചലാൻ സ്വീകരിച്ച് കുടിശ്ശിക പൂർണ്ണമായി ഈടാക്കിയിട്ടുണ്ടെന്ന് ഉറപ്പുവരുത്തിയ ശേഷം, അത്തരത്തിലുള്ള ബോട്ട്-ഇൻ-ലാൻഡ് വീഴ്ചക്കാരനു തിരികെ നൽകാൻ ഉത്തരവ് നൽകേണ്ടതാണ്. ഈ ആക്റ്റിന്റെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനത്തിനു വേണ്ടിയാണ് വസ്തു ബോട്ട്-ഇൻ-ലാൻഡ് ആയി വാങ്ങിയിട്ടുള്ള സംഗതികളിൽ, വില്പന സ്ഥിരീകരിച്ച തീയതി മുതൽ അഞ്ച് വർഷക്കാലയളവിനുള്ളിൽ, വീഴ്ചക്കാരൻ ബോട്ട്-ഇൻ-ലാൻഡ് തിരികെ നൽകാൻ അപേക്ഷിച്ചാൽ, കളക്ടറുടെ അനുമതിയോടെ



അപേക്ഷിക്കുന്ന തീയതി വരെയുള്ള മുഴുവൻ നികുതി കുടിശ്ശികയും പലിശയും പ്രോസസ്സിംഗ് ചാർജ്ജും ഉൾപ്പെടെയുള്ളവ ഒടുക്കിയതിനുശേഷം ബന്ധപ്പെട്ട സ്ഥാപനത്തിനു ബോധ്യപ്പെടുന്ന പക്ഷം, ബോട്ട്-ഇൻ-ലാൻഡ് വീഴ്ചക്കാരനു തിരികെ നൽകാവുന്നതാണ്.

(2) ബോട്ട്-ഇൻ-ലാൻഡിന്റെ അത്തരം വിൽപ്പന സ്ഥിരീകരിച്ച തീയതി മുതൽ അഞ്ച് വർഷത്തിനു ശേഷം ആയത് തിരികെ നൽകുവാനുള്ള യാതൊരു അപേക്ഷയും പരിഗണിക്കുവാൻ പാടുള്ളതല്ല.

(3) ഗവൺമെന്റോ ഈ ആക്റ്റിലെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനമോ പ്രസ്തുത അഞ്ച് വർഷക്കാലത്തേക്ക് വസ്തു കൈമാറ്റം ചെയ്യുവാനോ പൊതു ആവശ്യത്തിലേയ്ക്ക് വസ്തു നീക്കി വയ്ക്കുവാനോ പാടില്ലാത്തതും, അത്തരം കാലയളവിൽ വസ്തുവിൽ യാതൊരു മാറ്റവും വരുത്തുവാൻ പാടില്ലാത്തതുമാണ്.

വിശദീകരണം:—ഈ വകുപ്പിന്റെ ആവശ്യത്തിലേക്കായി, വീഴ്ചക്കാരൻ എന്നതിൽ നിയമാനുസൃത അവകാശികളും ഉൾപ്പെടുന്നതാകുന്നു.”.

10. 54-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 54-ാം വകുപ്പിന്റെ ക്ലിപ്ത നിബന്ധനയിൽ, “കളക്ടർക്ക് കാരണമുണ്ടായിരിക്കുന്നപക്ഷം അദ്ദേഹത്തിനു” എന്ന വാക്കുകൾക്ക് പകരം “കളക്ടർക്ക് കാരണമുണ്ടായിരിക്കുന്നപക്ഷം അദ്ദേഹം, കേൾക്കാനുള്ള ന്യായമായ അവസരം ബന്ധപ്പെട്ട കക്ഷികൾക്ക് നൽകിക്കൊണ്ടും” എന്ന വാക്കുകളും ചിഹ്നവും ചേർക്കേണ്ടതാണ്.

11. 57-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 57-ാം വകുപ്പ് (2)-ാം ഉപവകുപ്പിന് പകരം, താഴെപ്പറയുന്ന ഉപവകുപ്പ് ചേർക്കേണ്ടതാണ്, അതായത്:—

“(2) ഈ ആക്റ്റിന്റെ 56-ാം വകുപ്പ് (1)-ാം ഉപവകുപ്പ് പ്രകാരം നൽകിയ വിൽപന സർട്ടിഫിക്കറ്റ് 1908-ലെ ഇന്ത്യൻ രജിസ്ട്രേഷൻ ആക്റ്റിലെ (1908-ലെ 16-ാം കേന്ദ്ര ആക്റ്റ്) വ്യവസ്ഥകൾ പ്രകാരം രജിസ്റ്റർ ചെയ്യേണ്ടതാണ്.”.

12. 69-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 69-ാം വകുപ്പ് (2)-ാം ഉപവകുപ്പിൽ, “ആ ജില്ലയിലെ കളക്ടർക്ക്” എന്ന വാക്കുകൾക്ക് ശേഷം, “1963-ലെ കാലഹരണ ആക്റ്റിൻ (1963-ലെ 36-ാം കേന്ദ്ര ആക്റ്റ്) കീഴിൽ കടം



കാലഹരണപ്പെടുന്നതിന് മുൻപ്” എന്ന വാക്കുകളും ചിഹ്നങ്ങളും അക്കങ്ങളും ചേർക്കേണ്ടതാണ്.

13. 74-ാം വകുപ്പിന്റെ ഭേദഗതി.—പ്രധാന ആക്റ്റിലെ 74-ാം വകുപ്പിൽ,—

(1) (എ) ഇനത്തിൽ “പുരുഷന്മാർ” എന്ന വാക്കിന് പകരം “അംഗത്തിന്” എന്ന വാക്ക് ചേർക്കേണ്ടതാണ്;

(2) (ബി) ഇനത്തിൽ “തപാൽ മൂലമോ ആയിരിക്കേണ്ടതാകുന്നു” എന്ന വാക്കുകൾക്ക് പകരം “തപാൽ മൂലമോ ഇ-മെയിൽ വഴിയോ ആയിരിക്കേണ്ടതാകുന്നു” എന്ന വാക്കുകളും ചിഹ്നവും ചേർക്കേണ്ടതാണ്.

14. 83എ, 83ബി, 83സി, 83ഡി എന്നീ പുതിയ വകുപ്പുകൾ ചേർക്കൽ.—പ്രധാന ആക്റ്റിലെ 83-ാം വകുപ്പിന് ശേഷം, താഴെപ്പറയുന്ന വകുപ്പുകൾ ചേർക്കേണ്ടതാണ്, അതായത്:—

“83എ. സ്മാരകം ഗഡുക്കളും അനുവദിക്കാനുള്ള സർക്കാരിന്റെ പ്രത്യേക അധികാരം.—ഈ ആക്റ്റിലോ അതിൻ കീഴിൽ ഉണ്ടാക്കിയിട്ടുള്ള ചട്ടങ്ങളിലോ എന്തുതന്നെയടങ്ങിയിരുന്നാലും, 7-ാം വകുപ്പിൻ കീഴിലോ 34-ാം വകുപ്പിൻ കീഴിലോ ഒരു ഡിമാന്റ് നോട്ടീസ് നൽകിയ ശേഷം, വീഴ്ചക്കാരന്റെ അപേക്ഷയിൻമേൽ, സർക്കാരിന്, ഈ ആക്റ്റിൻ കീഴിലുള്ള തുടർനടപടികൾ നീട്ടി വയ്ക്കാവുന്നതും, സർക്കാരിനോ സർക്കാർ യഥാവിധി വിജ്ഞാപനം ചെയ്യുന്ന അത്തരം മറ്റ് ഉദ്യോഗസ്ഥനോ, സർക്കാർ നിർണ്ണയിക്കപ്പെടാവുന്ന പ്രകാരമുള്ള മറ്റ് നിബന്ധനകൾക്ക് വിധേയമായി, 1923-ലെ ജീവനക്കാരുടെ നഷ്ടപരിഹാരം ആക്റ്റിൻ (1923-ലെ 8-ാം കേന്ദ്ര ആക്റ്റ്) കീഴിലുള്ള നഷ്ടപരിഹാര സംഗതികളും ഏതെങ്കിലും കോടതികളുടെയോ ട്രിബ്യൂണലുകളുടെയോ ഉത്തരവ് പാലിക്കുന്നതിന്റെ ഭാഗമായി നൽകേണ്ട ഗ്രാറ്റുവിറ്റി ആനുകൂല്യ തുകകളും ഒഴികെയുള്ള, അത്തരം കുടിശ്ശികകൾ ഗഡുക്കളായി ഒടുക്കാൻ അനുവദിക്കാവുന്നതാണ്.

83ബി. മൊറട്ടോറിയം അനുവദിക്കാനുള്ള സർക്കാരിന്റെ അധികാരം.—ഈ ആക്റ്റിൽ എന്തുതന്നെയടങ്ങിയിരുന്നാലും സർക്കാർ കാലാകാലങ്ങളിൽ വിജ്ഞാപനം ചെയ്യുന്ന നിബന്ധനകൾക്കും മാർഗ്ഗനിർദ്ദേശങ്ങൾക്കും വിധേയമായി മുഴുവൻ നികുതി വസൂലാക്കൽ നടപടിക്രമങ്ങൾക്കും മൊറട്ടോറിയം അനുവദിക്കാൻ സർക്കാരിന് അധികാരമുണ്ടായിരിക്കുന്നതാണ്.



83സി. ബോട്ട്-ഇൻ-ലാൻഡിനുള്ള തീർപ്പാക്കൽ പദ്ധതി.—സർക്കാരിനോ ഈ ആക്റ്റിലെ 71-ാം വകുപ്പിൻ കീഴിൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനങ്ങളുടെ അർത്ഥനാധികാരിക്കോ കുടിശ്ശിക വസൂലാക്കുന്നതിനായി ഈ ആക്റ്റിലെ 50-ആം വകുപ്പിന് കീഴിലുള്ള നിർദ്ദിഷ്ട കാലയളവിന് മുമ്പായി ബോട്ട്-ഇൻ-ലാൻഡ് തിരികെ നൽകുന്നതിനായുള്ള തീർപ്പാക്കൽ പദ്ധതി ആരംഭിക്കാവുന്നതാണ്. നികുതി വസൂലാക്കൽ നടപടിക്രമങ്ങൾ ആരംഭിച്ച ശേഷം, വീഴ്ചക്കാരനും അർത്ഥനാധികാരിയും തമ്മിൽ ഏർപ്പെടുന്ന തീർപ്പാക്കൽ കളക്ടറോ അധികാരപ്പെടുത്തിയ ബന്ധപ്പെട്ട ഉദ്യോഗസ്ഥനോ മുൻകൂട്ടി അറിയിച്ചുകൊണ്ട് നടത്തേണ്ടതാണ്.

83ഡി. തീർപ്പാക്കൽ പദ്ധതിയുടെ അറിയിക്കൽ.—നികുതി വസൂലാക്കൽ നടപടിക്രമങ്ങൾ ആരംഭിച്ച ശേഷം, കുടിശ്ശിക വസൂലാക്കുന്നതിനായി അർത്ഥനാധികാരി ഏതെങ്കിലും തീർപ്പാക്കൽ പദ്ധതി ആരംഭിക്കുകയോ അല്ലെങ്കിൽ വീഴ്ചക്കാരനും ബന്ധപ്പെട്ട അർത്ഥനാധികാരിയും തമ്മിൽ ഏതെങ്കിലും തീർപ്പാക്കലിൽ ഏർപ്പെടുകയോ ചെയ്താൽ അത് കളക്ടറോ അധികാരപ്പെടുത്തിയ ബന്ധപ്പെട്ട ഉദ്യോഗസ്ഥനോ മുൻകൂട്ടി അറിയിച്ചുകൊണ്ട് നടത്തേണ്ടതാണ്:

എന്നാൽ, തീർപ്പാക്കൽ പദ്ധതിയുടെ കീഴിൽ കുടിശ്ശിക തീർപ്പാക്കുന്ന അത്തരം സന്ദർഭങ്ങളിൽ, വസൂലാക്കൽ നടപടിക്രമങ്ങളുടെ ഭാഗമായി അത്തരം തീർപ്പാക്കൽ തീയതി വരെ വന്നിട്ടുള്ള ചെലവുകൾ, അതതു സംഗതി പോലെ, പ്രോസസ്സിംഗ് ചാർജ്ജുകൾ അല്ലെങ്കിൽ കളക്ഷൻ ചാർജ്ജുകൾ സഹിതം ബന്ധപ്പെട്ട അർത്ഥനാധികാരി ഒടുക്കുവാൻ ബാധ്യസ്ഥനാണ്.”.

(ശരിത്തർജ്ജമ)

ബി. പ്രതാപചന്ദ്രൻ,
നിയമവകുപ്പ് അഡീഷണൽ സെക്രട്ടറി.

