

129. No application for registration of *talukdari* and other similar tenures under section 55 of the Land and Revenue Regulation shall be entertained until the applicant has paid fee at the following rates :—

Fees payable on registration of *talukdari* tenures.

- (a) If the annual rent of the tenure does not exceed Rs. 1,000, at the rate of 5 per cent. on the rent ;
- (b) If the annual rent of the tenure exceeds Rs. 1,000, at the rate of 5 per cent. on the rent up to Rs. 1,000, and at 1 per cent. on all above that amount :

Provided that, if application for registry is made after three months from the date of creation of the tenure, fees shall be levied at double the above rates, and, if made after six months from date of creation of tenure, at four times the above rate.

130. The Deputy Commissioner or Subdivisional Officer shall supply an extract from any register mentioned in these rules to any person who may apply for the same, subject to the payment of the prescribed searching and copying fees.

Right of public to obtain extract from registers.

131. The registers and records of revenue courts shall be open to inspection on all days on which the courts are open between certain hours, which shall be fixed for each district by the Deputy Commissioner.

Fees and prescribed condition for inspecting registers.

Authority to sanction inspection of registers and records deposited in the district or subdivisional record-room shall be exercised only by the Deputy Commissioner or Subdivisional Officer, or, when such officer is on tour, by the officer in charge of his office.

A revenue officer authorised to grant an application to inspect any register or record shall, if he refuses such application, record his reasons for such refusal.

If the application is granted, the applicant shall observe the following rules :—

- (a) He shall not take pen or ink into the record-room.
- (b) He shall not in any way alter or erase any part of the registers or records he may inspect.
- (c) He shall not remove any register or record from the record-room, or room of the court where it is being kept.
- (d) Any person inspecting registers or records may be permitted to take notes or copies in pencil.

- (e) Any person inspecting registers or records deposited in the record-room shall do so in the presence of the Record-keeper or Assistant Record-keeper. Inspection of registers and records, before they have been deposited in the record-room, shall be made in the presence of any ministerial officer whom the Deputy Commissioner or Subdivisional Officer may appoint for that purpose.
- (f) A fee of one rupee shall be leviable in court-fee stamps for the inspection of every register, or record of a case, after it has been disposed of; pending records may be inspected by parties to the case or by their authorised agents free of charge. The court-fee stamps shall be attached to the application, for inspection, and shall be punched before the application is granted.

Power
alter
forms.

to 132. *Cancelled.*

Chapter IV.—Rules under Chapter V relating to arrears and the mode of recovering them.

SECTION I.

General.

133. Every sum payable on account of land revenue shall fall due on the dates specified below and shall be payable in such manner and in such instalments as therein prescribed. When land revenue falls due on a Sunday or authorised holiday the first open day after such Sunday or holiday shall be taken as the date on which the revenue fell due. The Deputy Commissioner or Subdivisional Officer shall be present in office up to sunset on the dates when land revenue falls due in respect of permanently-settled estates.

Land revenue when and how payable.

DATES AND AMOUNTS OF KISTS.

PART I.—*Ordinary Land Revenue.*

Cachar.—All estates paying Rs. 10 and above, three instalments, *viz.*, one-fourth on 1st August, one-fourth on 1st November and half on 1st March. All estates paying less than Rs. 10 one instalment on dates from 1st to 7th March, inclusive.

Pargana.	To whom to be paid.	First instalment.	Second instalment.	Third instalment.
		Latest date.	Latest date.	Latest date.
1	2	3	4	5
Barakpar ...	Tahsildar, Silchar	1st August	1st November	1st March.
Joynagar ...	Ditto ...	2nd ,, ...	2nd ,, ...	2nd ,,
Udharbund ...	Ditto ...	3rd ,, ...	3rd ,, ...	3rd ,,
Barkhola ...	Ditto ...	4th ,, ...	4th ,, ...	4th ,,
Rajnagar ...	Ditto ...	5th ,, ...	5th ,, ...	5th ,,
Banskandi ...	Ditto ...	5th ,, ...	5th ,, ...	5th ,,
Sonapur ...	Ditto ...	6th ,, ...	6th ,, ...	6th ,,
Chatlahaor ...	Ditto ...	7th ,, ...	7th ,, ...	7th ,,
Gumra ...	Tahsildar, Katigora	1st ,, ...	1st ,, ...	1st ,,
Katigora ...	Ditto ...	2nd ,, ...	2nd ,, ...	2nd ,,

Pargana.	To whom to be paid.	First instalment.	Second instalment.	Third instalment
		Latest date.	Latest date.	Latest date.
1	2	3	4	5
Jalalpur ...	Tahsildar, Kati-gora.	3rd August...	3rd November	3rd March.
Phulbari ...	Ditto ...	4th ,, ...	4th ,, ...	4th ,,
Leberputa ...	Ditto ...	5th ,, ...	5th ,, ...	5th ,,
Jatrapur ...	Ditto ...	6th ,, ...	6th ,, ...	6th ,,
Haritkar ...	Ditto ...	7th ,, ...	7th ,, ...	7th ,,
Davidsonabad ...	Mauzadar, Bhuban Hill.	1st ,, ...	1st ,, ...	1st ,,
Bhuban Hill ...	Ditto ...	2nd ,, ..	2nd ,, ...	2nd ,,
Banraj ...	Mauzadar, Banraj. ^(a)	7th ,, ...	7th ,, ...	7th ,,
Lakhipur ...	Mauzadar, Lakhipur.	1st ,, ...	1st ,, ...	1st ,,
Rupairbali ...	Ditto ...	3rd ,, ...	3rd ,, ...	3rd ,,
Bikrampur ...	Mauzadar, Bikrampur.	1st ,, ...	1st ,, ...	1st ,,
Kalsin ...	Ditto ...	3rd ,, ...	3rd ,, ...	3rd ,,
Hailakandi ...	Tahsildar, Hailakandi.	1st ,, ...	1st ,, ...	1st ,,
Saraspur ...	Ditto ...	3rd ,, ...	3rd ,, ...	3rd ,,
Vernerpur ...	Ditto ...	5th ,, ...	5th ,, ...	5th ,,

(a) The revenue of the estates falling within the villages of Sundri Parts I to IV, Ganganagar Parts I to XIII, Didarkhosh Parts I to IV, St. Catherine, Mohankhal, Ram Manikpur and Nagakhal of Bauraj pargana should be paid to the Mauzadar of Bhuban Hill.

All tea planters may, if they wish to do so, pay revenue on all classes of land direct into the treasury.

Goalpara (permanently-settled tracts).—All estates over Rs. 50, two instalments, *viz.*, 5 annas on 30th September and 11 annas on the 15th January. All estates of Rs. 50 and under, one instalment on 30th September. Revenue payable direct to treasury.

Assam Valley (excluding permanently-settled tracts).—*Regular settlement.*—In villages which pay their land revenue, or a considerable proportion of their land revenue,

by the production and sale of mustard or pulse (*matikalai*), one instalment 1 on the 15th March in villages which pay their land revenue, or a considerable portion of their land revenue, by the production and sale of jute, one instalment on the 15th November; in other villages two instalments, *viz.*, three-fifths on the 15th January and two-fifths on the 15th February. *Supplementary settlement.*—One instalment on the 15th March. Revenue is payable to the mauzadar in whose jurisdiction the estate is situate; if the estate is not amalgamated with the mauza in which it is situate, the revenue is payable direct to treasury. Revenue is due from mauzadars one month after the instalments, as prescribed above, become due provided that a mauzadar shall not be pressed before the 1st May to make good balances uncollected by him. At the discretion of the Deputy Commissioner the period of grace may be extended to the 31st May.

PART II.—Miscellaneous Land Revenue.

Item of revenue.	Districts.	Instalments.
1	2	3
Fisheries ...	All districts	1st year ... { One-fourth of one year's revenue on the day of sale. { Three-eighths of one year's revenue on 15th November. { Three-eighths of one year's revenue on 15th January. Second and third years. { One-fourth of one year's revenue on 15th February. { Three-eighths of one year's revenue on 15th November. { Three-eighths of one year's revenue on 15th January.
<i>When security is taken.</i>		
Fisheries	SURMA VALLEY. Year of sale { Half of one year's revenue on 15th November. { Half of one year's revenue on 15th January. Second and third years. { Half of one year's revenue on 15th November. { Half of one year's revenue on 15th January.

PART II.—Miscellaneous Land Revenue—concl'd.

Item of revenue.	Districts.	Instalments.
1	2	3
<i>When security is taken—concl'd.</i>		
ASSAM VALLEY.		
Fisheries	Year of sale { Half of one year's revenue on 15th January. Half of one year's revenue on 1st March.
		Second and third years. { Half of one year's revenue on 15th January. Half of one year's revenue on 1st March.
House-tax ...	All districts except the Garo Hills. Garo Hills ...	One instalment in January.
Elephants ...	All districts	One instalment in February. One-fourth on the day of sale. One-fourth on 15th December of the 1st year. One-fourth on 15th June of the 2nd year. One-fourth on 15th December of the 2nd year.
Coal grants ...	Lakhimpur ...	Two instalments, half on 30th January and half on 30th July.
Gold washing	Ditto ...	Two instalments, three-fifths and two-fifths on the 15th January and 15th March.
Salt wells ...	Cachar ...	One-fourth on day of sale, three-eighths on 1st November and three-eighths on 1st February.

The dates of payment of revenue in the Garo Hills and the instalments in which it is paid are:—

Regular settlement.—In two instalments, viz., three-fifths on the 15th December and two-fifths on the 15th February.

Supplementary settlement.—In one instalment on the 15th February.

Separate account notices and registers.

134. Notices under section 65, clause (2), of the Regulation shall be published together with a copy of the application made, in the court of the Deputy Commissioner or Subdivisional Officer and in the police thanas in whose jurisdiction the estate or the greater part thereof is situated, as well as in a conspicuous part of the estate itself or, where the estate is small, of the village nearest to the estate.

A register of separate accounts opened shall be kept by the Deputy Commissioner or other officer duly empowered to dispose of applications for separate accounts.

135. No application for opening separate accounts shall be entertained until the applicant has paid fees at the following rates:—

Fees on application for separate accounts.

If the Government revenue on the share does not exceed Rs. 1,000, at the rate of 10 per cent. upon the revenue.

If the Government revenue on the share exceeds Rs. 1,000, at the rates of 10 per cent. on Rs. 1,000, and 2 per cent. on all above that amount.

All fees under this rule shall be levied in court-fee stamps:

Provided that the fees under this rule shall not be less than one anna, and that for any fraction of an anna a full anna shall be levied.

136. Notices of demand under section 68 of the Regulation shall ordinarily be issued by, and under the signature and seal of, the following officers:—

Notices of demand.

(a) By the Deputy Commissioner with respect to all estates situated within the Sadr subdivision of a district and not included within the limits of any tahsil or mauza.

(b) By the Subdivisional Officer with respect to all estates situated within the limits of a *mafassal* subdivision, and not included within the limits of any tahsil or mauza.

(c) By the Tahsildar with respect to all estates situated within the limits of his tahsil, or by the Sub-Deputy Collector or other officer invested with the powers under section 68 of the Regulation.

137. A notice of demand under rule 136 shall be served by delivering to the person to whom it is directed a copy thereof attested by the revenue officer who issues it, or by delivering such copy at the usual place of abode of such person to some adult male member of his family, or, in case it cannot be so served, by posting such copy upon some conspicuous part of the usual or last known place of abode of such person. In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the officer issuing the notice may direct.

Mode of service of notice of demand.

Sale procla-
mation.

138. The statement and list of estates to be prepared under section 72(1) and (2) of the Land and Revenue Regulation, in respect of property to be sold under section 70, shall be prepared in the language of the district and may, if the Deputy Commissioner thinks fit, be recorded in a book prepared for this purpose, to be called the Sale Statement Book. When published in the Gazette, the statement shall be published in the vernacular of the district and in English.

Publication
of list of
estates.

139. The sale statement and list shall be published :—

- (a) in the court of the revenue officer by whom it has been prepared ;
- (b) at the office of the Subdeputy Collector in whose circle the estate is situated ;
- (c) at the office of the tahsildar or house of the mauzadar within whose tahsil or mauza the defaulting estate lies ;
- (d) where gaonburas are employed, on the signboard of the gaonbura in whose charge the defaulting estate falls ; and
- (e) it shall further be served on the defaulter, or if he cannot be found, it shall be posted on a conspicuous part of the estate under section 72(4) of the Land and Revenue Regulation.

Right of
public to
inspect
statements
under
section
72(1).

140. The originals or copies of all statements prepared under section 72(1) of the Regulation shall, subject to such rules for the proper care of those documents and the preservation of order as the Deputy Commissioner may from time to time make, be open daily (holidays excepted) to inspection by the public, free of charge, at the office at which such statements have been prepared for such two hours during office hours as the Deputy Commissioner may from time to time fix.

Posting of
statement.

141. *Cancelled.*

Mode of
service of
proclama-
tion of sale
annulment,
etc.

142. Proclamations to tenants of defaulters under section 73, and proclamations annulling settlements issued under section 90 of the Land and Revenue Regulation, shall be published in the language of the district in the court of the revenue officer duly empowered to issue the same, and also at the Circle Subdeputy Collector's office, the house of the

mauzadar and the village public notice-board or, in the Surma Valley, at the police thanas and tahsils, other than thanas and tahsils situated at the headquarters of a district or subdivision, in whose jurisdiction the defaulting estate or the greater part thereof is situated, and a copy of the same shall be posted up on a conspicuous part of the estate itself or, where the estate is small, of the village nearest to the estate.

143. When estates are sold in the districts of Sylhet and Cachar, sales shall, on the day of sale, proceed in regular order, manza by mauza, or pargana by pargana, as the Commissioner may direct, the estate to be sold bearing the lowest number on the *tauzi* being put up first, and so on, in regular sequence; the revenue officer shall not put up any estate out of its regular order by number except where it may be necessary to do so under section 77 of the Regulation.

Sale procedure when estates are sold.

144. No notice of re-sale under section 78(2) of the Regulation shall be published until the expiration of three clear days after the day the purchaser has defaulted, and if the payment or tender of payment of the arrear on account of which the estate or share was first sold and of any arrear which may have subsequently become due, shall be made by or on behalf of the proprietor or settlement-holder of the estate or share before sunset of the third day, the issue of the notice of re-sale shall be stayed.

Notice of re-sale.

145. When a defaulting estate is put up for sale for arrears of revenue due thereon, if there be no bid, the revenue officer conducting the sale may purchase the estate on account of Government for one rupee, or if the highest bid be insufficient to cover the arrear due, may purchase the estate on account of Government at the highest amount bid.

Purchase of defaulting estates by Government.

146. The sale certificate referred to in section 85 of the Regulation shall be written on stamped paper of the proper value to be supplied by the purchaser at his own expense.

Sale certificate.

If the purchaser has failed to supply stamped paper of the proper value, the Deputy Commissioner shall supply it and shall recover the value from the purchaser as an arrear of land revenue.

Notice of transfers of estates.

147. All transfers of estates or shares of estates by sale under the provisions of Chapter V of the Regulation shall be notified by the Deputy Commissioner or Subdivisional Officer by written proclamation in his own office and at the Circle Subdeputy Collector's office, the house of the mauzadar and the village public notice-board or, in the Surma Valley at the police thanas and tahsils, other than thanas and tahsils situated at the headquarters of a district or subdivision within whose jurisdiction the estate or greater portion thereof is situated.

Mode of delivery of possession of estate to auction-purchaser.

~~148. The Deputy Commissioner, or other officer duly empowered, shall order delivery of the possession of any estate or share of estate sold under the provisions of Chapter V of the Regulation to be made by removing any proprietor or landholder of such estate who may refuse to vacate the same, and by proclamation to the tenants on the estate by beat of drum, or in such other mode as may be customary, and by affixing a copy of the sale certificate in some conspicuous place of the estate or share of an estate purchased, or, where the estate is small, of the village nearest to the estate.~~

Annulment of sales.

149. The Commissioner may, on the ground of hardship or injustice, suspend the passing of final orders in any case of appeal from a sale preferred under section 79 of the Regulation, and recommend to the Local Government that the sale be annulled under section 81.

The annulment by the Local Government of sales under section 81 of the Regulation shall be publicly notified by the Deputy Commissioner or Subdivisional Officer in the same manner as the becoming final and conclusive of sales is required to be notified by rule 147.

Demand certificate.

150. The demand certificate referred to in section 91 (2) of the Regulation shall be in Form No. 40.

Sales of moveable property where to be held.

151. Sales of moveable property shall ordinarily be made on the spot, but in the case of any such property the revenue officer duly empowered to order sales may direct that the sale shall be held at any other place, if he has reason for thinking that higher price will thereby be realised.

Sales for arrears less than four annas prohibited.

152. No defaulting estate or immoveable property of a defaulter shall be sold for an arrear which is less than four annas.