

For rule 148 at pages 98-99, *substitute* the following:—

Rule 148.—(A) The Deputy Commissioner, or other officer duly empowered, shall order delivery of possession of any estate, or any share or any particular lands of an estate, sold under the provisions of Chapter V of the Regulation to be made by proclamation to the tenants and other persons 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 the particular lands purchased or, where the estate is small, of the village nearest to the estate.

(B) In any case in which a whole estate or any particular lands of an estate shall have been sold free of incumbrances in accordance with the provisions of section 71 of the Regulation, the purchaser may apply to the Deputy Commissioner (or other officer duly empowered) for actual possession of the property, naming the persons to be evicted and specifying the land from which they are to be evicted. Thereupon the Deputy Commissioner (or other officer) shall notify the persons to be evicted and if, after hearing the parties and such further enquiry as he may think necessary, he is satisfied that the land specified appertains to the property sold and that the persons to be evicted are not protected by any of the provisions of section 71 of the Regulation, he shall order possession to be delivered to the applicant by removing such persons (or any of them) from the land.

(N.B.—The correction should also be made at page 104 of the 1926 reprint of the Manual.)



153. The settlement of an estate in which the settlement-holder has a permanent, heritable, and transferable right of use and occupancy may be annulled with the sanction of the Commissioner :

Annulment  
of settle-  
ment.

Provided that an appeal shall lie to the Local Government in all cases of such annulment within two months of the date of the Commissioner's order.

153A. (1) Whenever settlement of an estate in any of the plains districts of Assam is annulled under section 90 of the Assam Land and Revenue Regulation, a notice will be issued to the defaulter requiring him to vacate the land and remove therefrom any buildings erected or crops planted or sown by him within 24 hours. Intimation will at the same time be given to the mandal of the circle of the annulment of the settlement and of the issue of the notice.

(2) On the expiration of the period of 24 hours a peon will be deputed with the mandal of the circle and the gaonbura to take possession of the land.

(3) If, after settlement of any land has been annulled on account of arrears, the defaulter or any one acting on his behalf refuses to comply with a notice requiring him to vacate the land or obstructs any officer deputed to take possession of the land or re-enters without permission land from which he has been ejected, the offender will be prosecuted under the appropriate section of the Penal Code.

## SECTION II.

*Special Rules for the recovery of arrears of land revenue due from temporarily-settled estates included in the jurisdiction of mauzas.*

154. Rules 155 to 159 inclusive shall apply only to the realisation of arrears due on lands the revenue of which is paid through the mauzadar.

Operation  
of rules 155  
to 159.

155. A mauzadar may, after an arrear has fallen due in his mauza, file a defaulters' list in the court of the Deputy Commissioner or Subdivisional Officer.

List of de-  
faulters.

156. *Cancelled.*

Notice of  
demand.

157. On receipt of the defaulters' list the Deputy Commissioner or Subdivisional Officer shall issue an order to the Nazir to attach such moveable property of the defaulter as the mauzadar may point out, and to send in to the Deputy

Order to  
attach pro-  
perty.



Commissioner or Subdivisional Officer a list of the property attached. At the same time that the Nazir attaches property under this rule, he shall serve a sale notice on the defaulter.

Order to  
sell pro-  
perty.

158. Should the defaulter, after attachment of his moveable property, still fail to pay in the arrear with costs, the Deputy Commissioner or Subdivisional Officer shall, on receiving a report to that effect from the mauzadar, issue an order to the Nazir, to sell the property attached if the arrear is not paid before the date fixed for sale.

The mauzadar's report under this rule shall be stamped with court-fee stamps equivalent to the process-fees required by the rules issued under section 155 (b) of the Regulation.

Sale of  
defaulting  
estate.

159. If the mauzadar is of opinion that the process provided for in these rules is not sufficient for the recovery of the arrear, he may, if the arrear has accrued in respect of an estate in which the settlement-holder has a permanent, heritable, and transferable right of use and occupancy, apply to the Deputy Commissioner to order the attachment under section 69A, and, if necessary, the sale of the estate itself, subject to the provisions of section 74 of the Land and Revenue Regulation.

Mauzadars  
may order  
attachment  
of default-  
er's move-  
able prop-  
erty.

159A. Notwithstanding anything contained in the foregoing rules, a mauzadar, or, in the case of mauzadars who are minors, a sarbarahkar, who has been invested with the power of a Deputy Commissioner under section 69 of the Assam Land and Revenue Regulation, may order the attachment of the defaulter's moveable property subject to such conditions and restrictions as the Chief Commissioner may direct in this behalf.

Staying of  
sale on  
payment  
of arrears.

159B. If at any time before the property attached is sold under rule 158 or 159 the defaulter pays the arrears due with the prescribed fee and costs, the sale will be stayed, provided that the payment is made either to the mauzadar in sufficient time to admit of the fact of the payment being reported to the officer who will conduct the sale before the date fixed for the sale or directly to the officer who will conduct the sale.

Sale of  
moveable  
property  
exceeding  
Rs. 20 in  
value.

159C. The Deputy Commissioner may empower any mauzadar or sarbarahkar who has been invested with the powers of a Deputy Commissioner under section 69 of the Assam Land and Revenue Regulation, to sell any moveable property not exceeding Rs. 100 in value attached by him, or under his orders, under rule 159A. Such sales shall be



held by the mauzadar or by any person appointed by him in writing in the village in which the defaulter resides or any other place deemed suitable or, if the property can be conveyed there without incurring additional cost, at the nearest hât, in accordance with such directions as the Local Government may issue from time to time.

160. When a grantee of a waste land grant or any settlement-holder of land not amalgamated with the mauza within which it is situated, and who pays land revenue to the treasury direct, becomes a defaulter, the Deputy Commissioner or Subdivisional Officer shall issue upon him a notice of demand and, if the arrear due is not paid up within the period specified in the notice, shall proceed further against him according to the provisions of the Land and Revenue Regulation as if he were a defaulter.

Procedure when mauzadars' waste land grantees, and settlement-holders paying direct become defaulters.

An attachment order will issue without the previous issue of a demand notice against any mauzadar whose revenue is outstanding on the 1st June.

### SECTION III.

*Special Rules for the recovery of arrears of land revenue due from temporarily-settled estates included in the jurisdiction of tahsils in Cuchar.*

161. A Tahsildar shall, immediately after an arrear has accrued in his tahsil, prepare a defaulters' list showing what estates are in arrear and the amount due against each.

List of defaulters.

162. As soon as the list is drawn up, the Tahsildar shall proceed to issue against each defaulter a notice of demand requiring him to pay up the arrear and cost of notice within a period which shall not be less than 10 days, or exceed 15 days, from the date of receipt of notice, or to show cause against payment.

Notice of demand.

163. Should the defaulter fail to pay up the arrear and cost within the period specified in the notice or to show cause against payment, the Tahsildar shall issue an order to the Nazir to attach such moveable property of the defaulter as may be pointed out to him, and to send to the Tahsildar a list of the property attached.

Order of attachment and sale notice of moveable property.

At tahsils where there is no Nazir, the Tahsildar shall himself attach such moveable property of the defaulter as may be pointed out to him. At the same time that the



Nazir or Tahsildar (where there is no Nazir) attaches property under this rule, he shall serve a sale notice on the defaulter.

Order to sell movable property.

164. Should the defaulter after attachment of moveable property still fail to pay in the arrear with costs, the Tahsildar shall issue an order to the Nazir for the sale of moveable property of the defaulter, or, where there is no Nazir, shall himself proceed to sell the property attached if the arrear is not paid before the date of sale.

If, after the issue of a sale order under this rule, and before the date fixed for sale, the arrear is paid, the Tahsildar shall see that a certificate to that effect is placed with the record.

Moveable property not to be sold for unduly low price.

165. The Tahsildar shall be responsible that, as far as lies in his power, attached property shall not be sold for an unduly low price. He shall take special orders from the Deputy Commissioner or Subdivisional Officer in all cases of difficulty, and in the event of the property being sold for an apparently inadequate sum, he shall report the matter to the Deputy Commissioner or Subdivisional Officer, who may cancel the sale or pass such other order as he thinks fit.

Sale of defaulting estate.

166. If the Tahsildar is of opinion that the process provided for in these rules is not sufficient for the recovery of the arrear, he may, if the arrear has accrued in respect of an estate in which the settlement-holder has a permanent, heritable, and transferable right of use and occupancy, apply to the Deputy Commissioner to order the attachment, and, if necessary, the sale of the estate itself, subject to the provisions of section 74 of the Land and Revenue Regulation.

Fees on payment of arrears after defaulters' list has been drawn up.

167. If a settlement-holder tenders payment of an arrear due from him after it has accrued, payment shall be accepted on payment of the following fees in court-fee stamp to be affixed to the *chalan* tendering payment:—

		Rs.	as.	p.	
(a) If paid before issue of notice of demand.	...	0	4	0	} Penalty under Section 68(1).
(b) If paid after issue of notice of demand.	...	0	8	0	
(c) If paid after issue of sale proclamation.	...	0	8	0	} Fee under Section 75, in addition to the penalty under Section 68(1).

Provided that, if the arrear does not exceed 4 annas, the penalty leviable under clause (a) or clause (b) shall in no case exceed 4 annas.



## SECTION IV.

*Special Rules for the recovery of arrears of land revenue due from permanently-settled estates.*

168. The proprietors of permanently-settled estates in the Goalpara district shall, unless the Commissioner shall otherwise direct, pay land revenue direct to the treasury of the subdivision in which their estates are situate. If an estate is situated within more than one tahsil or subdivision, the Deputy Commissioner shall determine to what tahsil or subdivisional treasury the revenue shall be payable.

Land revenue where to be paid.

169. *Cancelled.*

Mode of posting statements.

170. (1) A proprietor desiring to register his name under section 72 (5) of the Regulation with a view to having copies of statements prepared under section 72 sent to him by post, shall present to the Deputy Commissioner or Subdivisional Officer an application with a stamp of Rs. 2 value (as a registration fee).

Application for sending copies of statement by post.

(2) If the application is admitted, the name of the applicant shall be entered in the register and a copy of the entry shall, if he then desires it, be given to him free of charge.

(3) Every such registration shall hold good for five years from the date on which it is made, and shall then become void.

171. If payment of an arrear is tendered by a defaulter after it has accrued, payment shall be accepted on payment of the following fees in court-fee stamps to be affixed to the *chalan* tendering payment:—

Fees on payment of arrears after defaulters' list has been drawn up.

	Rs.	as.	p.		
(a) If paid before issue of proclamation of sale of defaulting estate under Section 72.	...	0	8	0	Penalty under Section 68(1).
(b) If paid after issue of proclamation of sale of defaulting estate under Section 72.	...	1	0	0	Fee under Section 75, in addition to the penalty under Section 68(1).

172. *Cancelled.*

Power to alter forms.



## SECTION V.

*Special Rules for the recovery of arrears of land revenue in Sylhet.*

The following rules are substituted in the district of Sylhet only for rules 133, 138, 139, 140, 141, 142, 152, 161, 162, 163, 164, 165, 166, 167, 168 and 169 of the rules made under Chapter V of the Assam Land and Revenue Regulation:—

1. Every sum payable on account of land revenue shall fall due on the dates specified in Appendix I 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.

Land revenue when to be paid.

The Deputy Commissioner or Subdivisional Officer will, if feasible, be present in office up to sunset on the dates when land revenue falls due in respect of permanently-settled estates.

2. The statement to be prepared under section 72(1) 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 bound in a book to be called the Sale Statement Book.

Sale proclamation.

3. The Tahsildar will post a carbon copy of the sale statement after striking out the estates (if any) which are not to be sold, and not therefore to be advertised for sale, in a glazed frame prepared and kept for the purpose at the Sadr and Subdivisional office. The officer posting the copy in the glazed frame will certify on it that he has done so on a date named, and sign and date the certificate.

Publication of sale statement.

If the tahsil is not situated at the headquarters of the district or subdivision, he will post a copy at his tahsil where the revenue of the estates is paid, and send a certificate of posting to the officer ordering the sale. He will at the same time forward a copy to be posted at headquarters and it will be the duty of the headquarters Tahsildar to see that a copy is properly posted at headquarters. When any one of the estates advertised for sale is not situated within the jurisdiction of the thana at the headquarters of the district of



subdivision, the person entrusted with the service of the sale notice will go to the thanadar, hand over to him a carbon copy of the sale statement used as list of estates advertised for sale and get his certificate. The officer in charge of the thana, on receipt of the copy, will post it on his notice-board. A copy of the sale statement, made by means of carbon paper for use as list of estates advertised for sale, must be posted at the Sadr or Subdivisional office, at the tahsil and at the thana thirty days before the date of sale.

If the Tahsildar finds that he cannot readily determine the thana or the thanas within the jurisdiction of which the estate is situated, a copy of the sale statement used as list under section 72(2) of the Regulation will be published at whatever thana he deems most suitable for the purpose of publication.

4. The originals or copies of all statements prepared under section 72(1) of the Regulation will ordinarily be open daily (holidays excepted) to inspection by the public, free of charge, at the tahsil office, from 2 to 4 p.m. The inspection will be made in the presence of the Tahsildar or his assistant. No one will be allowed to remove the statements from the place where they are kept, or in any way to alter or erase any part of them or record anything on them. Persons requiring information may take notes or copies in pencil.

Right of public to inspect sale statements.

5. Simultaneously with the posting of copies of the sale statement used as list of estates advertised for sale, under section 72(2) of the Regulation, the Tahsildar will (where necessary) make copies of those entries in the sale statement of which a copy is required to be despatched by post to such proprietors as have registered their names for the purpose under section 72(5) of the Regulation. In the case of a defaulting estate, not being a permanently-settled estate, the Tahsildar will make two copies of the entry by means of carbon paper, one copy to be made over to the defaulter, or, if he cannot be found, posted on a conspicuous part of the estate, under section 72(4) of the Regulation, and the other copy for the defaulter's receipt or certificate of service to be recorded and filed with the sale record. This certificate shall be attested by at least two witnesses.

Mode of service of sale notice.

6. Notices to tenants of defaulters under section 78 of the Regulation will be published only for estates paying more than Rs. 50. These notices and proclamations annulling settlements issued under section 90 of the Regulation will

Publication of notice issued to defaulters.



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 police thanas and tahsils, other than thanas and tahsils situated at the headquarters of a district or subdivision, in the jurisdiction of which the defaulting estate or the greater part thereof is situated, and a copy of the same will be posted on a conspicuous part of the estate itself or, where the estate is small, of the village nearest to the estate. In the case of a temporarily-settled estate, arrangement should be made to issue the notices under section 73 along with the notice under section 72(4), only one set of process-fees being charged for both the notices. Each set of notices under section 73 will be prepared in duplicate by means of carbon paper for each estate, one copy being posted as stated above, and on the other the certificate of posting should be recorded and filed in the office to form part of the sale record in the same way as certificates are to be entered in the case of the service of notices under section 72(4) on defaulters. If the revenue of any estates falls below Rs. 50 by the opening of separate accounts, no such notice need be issued.

Preparation  
of  
annual  
khatian.

7. At the close of the last (*i.e.*, April-May) *kist* of the year, a defaulters' list (*i.e.*, Annual *Khatian*) will be prepared and kept corrected up to the 30th June for arrears of ordinary land revenue and local rate.

Ditto for  
Poll-tax.

8. The Annual *Khatian* (*i.e.*, defaulters' list) for poll-tax and for fisheries should be prepared at the close of the fourth quarter of the year.

List of de-  
faulters.

9. A defaulters' list should be prepared for the first *kist* in respect of permanently-settled estates in all tahsils, and also in respect of temporarily-settled estates in the Jaintia tahsils for arrears below annas 4.

Attachment  
and sale of  
moveable  
property.

10. (1) After an arrear has accrued, the Tahsildar will issue an order to the Nazir to attach such moveable property of the defaulter as may be pointed out to him, and to send to the Tahsildar a list of the property attached. At tahsils where there is no Nazir, the Tahsildar will himself attach such moveable property of the defaulter as may be pointed out to him. At the same time that the Nazir or Tahsildar (when there is no Nazir) attaches the property under this rule, he will serve a sale notice on the defaulter.

(2) Should the defaulter after attachment of moveable property still fail to pay in the arrear with cost, the Tahsildar will issue an order to the Nazir for the sale of moveable



property of the defaulter or, where there is no Nazir, will himself proceed to sell the property attached, if the arrear is not paid before the date of sale. If, after the issue of a sale order under this rule and before the date fixed for sale, the arrear is paid, the Tahsildar will see that a certificate to that effect is placed with the record.

(3) The Tahsildar will be responsible that, as far as lies in his power, attached property is not sold for an unduly low price. He will take special orders from the Deputy Commissioner or Subdivisional Officer in all cases of difficulty, and in the event of the property being sold for an apparently inadequate sum, he will report the matter to the Deputy Commissioner or Subdivisional Officer, who may cancel the sale or pass such other orders as he thinks fit.

(4) If the Tahsildar is of opinion that the process provided for in these rules is not sufficient for the recovery of the arrear, he may, if the arrear accrued in respect of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, apply to the Deputy Commissioner to order the attachment, and, if necessary, the sale of the estate itself, subject to the provisions of section 74 of the Land and Revenue Regulation. No defaulting estate or immoveable property of a defaulter shall be sold for an arrear which is less than 4 annas.

11. If the settlement-holder of a temporarily-settled estate tenders payment of an arrear due from him after it has accrued, payment shall be accepted on payment of the following fees in court-fee stamps to be affixed to the *chalan* tendering payment :—

Fees on payment of arrears after defaulters' list has been drawn up.

	Rs.	a.	p.	
(a) If paid before issue of process for recovery of the arrear. ...	0	4	0	} Penalty under Section 68(1).
(b) If paid after issue of process for recovery of the arrear. ...	0	8	0	
(c) If paid after issue of sale proclamation	0	8	0	Fee under section 75, in addition to the penalty under Section 68(1).

Provided that, if the arrear does not exceed 4 annas, the penalty leviable under clause (a) or clause (b) shall in no case exceed 4 annas.