

THE UPPER BURMA LAND AND REVENUE REGULATION.

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THE UPPER BURMA LAND AND REVENUE REGULATION.¹

[REGULATION III, 1889.] (13th July, 1889.)

CHAPTER I.

PRELIMINARY.

Extent.

1. This Regulation extends to Upper Burma only excluding the Thayetmyo District.²
2. * * * *

¹ The provisions of this Regulation have been declared to apply as respects certain matters to the proceedings of revenue-officers under the Fisheries Act (see s. 30 of that Act).

² The Land and Revenue Act of Lower Burma applies to this District, see s. 1 of that Act.

3. In this Regulation, unless there is anything repugnant in the subject Definitions, or context,—

- (1) the expression "minerals" includes amber ;
- (2) "town" means an area declared by notification of the President of the Union to be a town for the purposes of this Regulation or constituted a municipality or town for the purposes of the Municipal Act or the Towns Act ;
- (3) "village" means an area appropriated to dwelling places not included in the limits of a town ;
- (4) "village-tract" means a local area under the jurisdiction of a village headman, including a village or group of villages and adjacent land ;
- (5) "village headman" means a person appointed to be the headman of a village-tract under section 5 of the Village Act ; and
- (6) "headman" includes both a village headman and a ward headman appointed under section 5 of the Towns Act.

CHAPTER II.

REVENUE-OFFICERS.

Classes, Local Jurisdiction and Powers.

4. (1) There shall be the following classes of revenue-officers, namely :—

- (a) the Financial Commissioner,
- (b) the Commissioner,
- (c) the Collector,
- (d) the Assistant Collector.

Classes,
local jurisdiction and
powers of
revenue-
officers.

(2) The President of the Union may appoint any person to exercise, in any area, all or any of the powers of any class of revenue-officer under this Regulation, or any rule made thereunder.

5. Except where the class of the revenue-officer by whom any function is to be discharged is specified in this Regulation, the President of the Union, by notification in the Gazette or by the rules which he is empowered by this Regulation to make, or the Financial Commissioner by the rules which he is so empowered to make, may determine the functions to be discharged under this Regulation and the rules thereunder by any class of revenue-officers.

Powers of
revenue-
officers.

Administrative Control.

6. (1) The general superintendence and control over all other revenue-officers shall be vested in, and all such officers shall, subject to the control of the President of the Union, be subordinate to the Financial Commissioner.

Superintendence and
control of
revenue-
officers.

(2) Subject as aforesaid to the control of the President of the Union and to the general superintendence and control of the Financial Commissioner, a Commissioner shall control all other revenue-officers in his division.

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

Power to distribute business and withdraw and transfer cases.

7. (1) The Financial Commissioner or a Commissioner or Collector may by written order distribute, in such manner as he thinks fit, among the revenue-officers under his control, any business cognizable by any of those officers.

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

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

Appeal, Review and Revision.

Appeals.

8. An appeal shall lie from an original or appellate order of a revenue-officer as follows, namely :—

- (a) to the Collector when the order is made by an Assistant Collector ;
- (b) to the Commissioner when the order is made by a Collector ;
- (c) to the Financial Commissioner when the order is made by a Commissioner :

Provided that—

- (i) when an original order is confirmed on first appeal, a further appeal shall not lie ;
- (ii) when any such order is modified or reversed on appeal by the Collector, the order made by the Commissioner on further appeal, if any, to him shall be final.

Limitation of appeals.

9. The period of limitation for an appeal under the last foregoing section shall run from the date of the making of the order appealed from and shall be as follows, that is to say :—

- (a) when the appeal lies to the Collector—thirty days ;
- (b) when the appeal lies to the Commissioner—sixty days ;
- (c) when the appeal lies to the Financial Commissioner—ninety days.

Review.

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

Provided as follows :—

- (a) when a Commissioner or Collector thinks it necessary to review any order which he has not himself made, and when a revenue-officer

of a class below that of Collector proposes to review any order, whether made by himself or by any of his predecessors in office, he shall first obtain the sanction of the revenue-officer to whose control he is immediately subject ;

- (b) an application for review of an order shall not be entertained unless it is made within ninety days from the making of the order, or unless the applicant satisfies the revenue-officer that he had sufficient cause for not making the application within that period ;
- (c) an order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order ;
- (d) an order against which an appeal has been preferred shall not be reviewed.

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

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

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

Power to call for and revise proceedings of revenue-officers.

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

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

(4) The Financial Commissioner may, in any case called for by himself under sub-section (1) or reported to him under sub-section (3), make such order as he thinks fit :

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

Procedure.

12. (1) The President of the Union may make rules consistent with this Regulation for regulating the procedure of revenue-officers under this Regulation and may by such rules confer upon any revenue-officer any power exercised by a civil Court in the trial of suits.

Rules as to procedure.

(2) The rules may provide, among other matters, for the mode of enforcing orders of ejectment from, and delivery of possession of, immoveable

property, and rules providing for those matters may confer on a revenue-officer all or any of the powers in regard to contempts, resistance and the like which any civil Court other than the High Court may exercise in the execution of a decree whereby it has adjudged ejectment from, or delivery of possession of, such property.

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

13. * * * *

Power of
revenue-
officer to
summon
persons.

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

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

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

Mode of
service of
summons.

15. (1) A summons issued by a revenue-officer shall, if practicable, be served (a) personally on the person to whom it is addressed, or failing him on (b) his recognized agent, or (c) an adult male member of his family usually residing with him, or (d) the headman of the village in which he resides.

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

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

(4) A summons may, if the revenue-officer so directs, be served on the person named therein, either in addition to, or in substitution for, any other mode of service, by forwarding the summons by post in a prepaid letter addressed to the person at his usual or last known place of residence and registered under Chapter VI of the Burma Post Office Act.

(5) When a summons is so forwarded in a prepaid letter and it is proved that the letter was properly addressed and duly posted and registered,

the revenue-officer may presume that the summons was served at the time when the letter would be delivered in the ordinary course of post.

16. A notice or order issued by a revenue-officer for service on any person shall be served in the manner provided in the last foregoing section for the service of a summons. Mode of service of notice or order.

17. When a proclamation is issued by a revenue-officer it shall be made by such method as the revenue-officer may decide to be the customary method and, if the proclamation relates to land, it shall be further made by the posting of a copy thereof on some conspicuous place on or near the land. Mode of making proclamation.

18—21. * * * *

CHAPTER III.

PROVISIONS WITH RESPECT TO CERTAIN SOURCES OF REVENUE.

22. * * * *

State Land.

23. "State land" in the following sections of this Regulation means land belonging to or at the disposal of the Government, and includes— Definition of "State land".

- (a) land formerly termed royal land ;
- (b) land held on condition of rendering public service or as an appanage to or emolument of a public office ;
- (c) islands and alluvial formations in rivers ;
- (d) waste-land and land included within reserved forests ; and
- (e) land which has been under cultivation but has been abandoned and to the ownership of which no claim is preferred within two years from the 13th July, 1889.²

24. (1) Any land which before the 13th July, 1889,² has been or thereafter may be declared by the Collector to be State land shall be deemed to be such land until the contrary is proved. Cognizance of claim as to State land.

(2) A claim to the ownership or possession of any land with respect to which such a declaration has been or may be so made, or to hold such land free of land-revenue or at a favourable rate of land-revenue, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof, shall be cognizable by the Collector only, and the order which the Collector may make on the claim shall, subject to the provisions of Chapter II with respect to appeal, review and revision, be final.

(3) The period of limitation for a claim under the last preceding subsection shall be one year from the date of the declaration made by the Collector.

¹ Deleted by Act VII, 1947.

² Date of commencement of this Regulation.

(4) A declaration made by the Collector under sub-section (1) may be withdrawn by him at any time before the passing of an order on any claim preferred under sub-section (2) to the ownership or possession of the land to which the declaration relates; and a declaration so withdrawn shall be deemed not to have been made, and no presumption of the nature specified in sub-section (1) shall be deemed to have arisen.

Incidents of
the tenure of
State land.

25. Subject to the provisions of this Regulation and the rules thereunder and to the terms of any order made on any such claim as is mentioned in sub-section (2) of the last foregoing section, the following are among the incidents of the tenure of State land, namely :—

- (a) an occupier of State land can have no heritable or transferable right of use or occupancy therein, nor can any rights adverse to the Government exist in such land unless they have been created or continued by a grant made by or on behalf of the Government ;
- (b) * * *
- (c) an occupier of State land may not, except for default in the payment of land-revenue due from him to the Government, be ejected from such land without such notice as may be prescribed by rules to be made by the President of the Union in this behalf or, failing such notice, such compensation as, subject to any such rules, the Collector may, having regard to all the circumstances of the case, deem just ;
- (d) a person occupying State land without the permission of the Collector or of some other officer authorized by rules to be made by the President of the Union in this behalf, or occupying such land with such permission and making default in the payment of the land-revenue due from him to the Government in respect thereof, may at any time be ejected from the land by order of the Collector.

Grant and
temporary
occupation of
waste-land,
and allot-
ment of such
land for
grazing-
grounds.

26. (1) The Financial Commissioner may make rules—

- (a) for the disposal by way of grant or otherwise of any State land which is waste ;
- (b) for regulating the temporary occupation of such land ; and
- (c) for the allotment from such land of grazing-grounds to the inhabitants of any village-tract in the neighbourhood thereof whom he considers to stand in need of such allotment, and the regulation and control of the use of such grazing-grounds by persons permitted to graze their cattle thereon.

(2) Rules under clause (a) of sub-section (1), with respect to State land which is waste, may provide for the following among other matters, namely :—

- (i) the amount or kind of interest to be created in such land, and the conditions, if any, subject to which such interest may be conferred,

- (ii) the mode in which grants and other dispositions of the land may be made,
- (iii) the total or partial exemption, either absolutely or subject to conditions, of the land from rent for a term of years or for any life or lives or during the maintenance of any institution, and
- (iv) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land from the person taking under the grant or disposition, his legal representatives or assigns,

but such rules shall not take effect until they have been approved by the President of the Union.

(3) A rule under sub-section (1) may authorize the ejectment, by order of any revenue-officer, of any person occupying or using land in contravention of any rule under that sub-section.

(4) No person shall acquire, by length of possession or otherwise, any interest in land disposed of, occupied or allotted in pursuance of rules under clause (a), clause (b) or clause (c) of sub-section (1) beyond such interest as is conferred by the rules.

Land-revenue.

27. (1) All lands, to whatever purpose they may be applied and wherever they may be situate, shall, subject to the other provisions of this section, be liable to the payment of land-revenue to the Government.

Liability to
payment of
land-revenue.

(2) The land-revenue payable under sub-section (1) shall be at such rates in kind or money and for such period as the revenue-officer appointed in this behalf may, in accordance with rules to be made by the President of the Union, fix. The rates so fixed may be on classes of soil or on classes of crop throughout any district or part of a district.

(3) The President of the Union may direct that in any district or part of a district an abatement from the rates fixed under sub-section (2) shall be made before they are applied to the assessment of land other than State land, and in every such direction shall specify the amount of such abatement. When in any district or part of a district such an abatement has been granted, the abatement shall not be withdrawn nor decreased in any future revision of the assessment except with the previous sanction of the President of the Union.

(4) All land, which was subject to the payment of land-revenue immediately before the 13th July, 1889,¹ shall, whether it has or has not been declared under section 24, sub-section (1), to be State land, continue to be so subject, and the land-revenue payable in respect thereof shall, until the land is assessed under the provisions of this Regulation and the rules thereunder, be levied in such manner and at such rates as have heretofore been customary.

¹ Date of commencement of this Regulation.

(5) No refund of land-revenue shall be claimable in the event of any land assessed under sub-section (4) being afterwards declared to be other than State land.

(6) Nothing in sub-section (1) with respect to the liability of State land to the payment of land-revenue shall be deemed to apply to any of the following classes of land, namely :—

- (a) land belonging, on the 13th July, 1889,¹ to the site and curtilage of any monastery, pagoda, or other sacred building, or of any school, and continuing to be used for the purpose of such monastery, pagoda, building or school ;
- (b) land exempted from liability to the payment of land-revenue by the express terms of any grant made or continued by or on behalf of the * * Government.

Joint liability for land-revenue.

28. When any local area is being assessed to land-revenue under the last foregoing section, the President of the Union may, by notification in the Gazette, declare, with respect to the whole or any part of the area, that all the holders of all the lands assessed in each village-tract therein shall be jointly and severally responsible for the land-revenue assessed on all the lands in the village-tract.

Enhancement when to take effect.

28A. (1) Notwithstanding anything contained in this Regulation, no enhancement made in any rate of land-revenue, tax or fee shall take effect until the commencement of the year of assessment next following that in the course of which the enhancement is made.

(2) The President of the Union may, by notification in the Gazette, fix the year which shall be deemed to be the year of assessment in respect of such rate, tax or fee.

Land-records.

Preparation and maintenance of record-of-rights.

29. (1) The Financial Commissioner shall cause a record-of-rights to be prepared for each village-tract, and for such towns as he may, from time to time by notification in the Gazette, direct and, when such a record has been prepared, the Collector shall maintain it by causing a corrected edition thereof to be prepared at such intervals as the Financial Commissioner may prescribe.

(2) For the purpose of facilitating the preparation of the periodical edition of the record-of-rights, a register, to be called the register of mutations, shall be kept in which any event affecting any of the matters recorded in the record-of-rights or in the last periodical edition thereof shall be recorded as soon as may be after it happens.

(3) The Financial Commissioner shall from time to time make rules—

- (a) as to the documents (including maps) to be comprised in the record-of-rights, and their contents and form ;

¹ Date of commencement of this Regulation.

- (b) as to the documents (including maps) to be comprised in the periodical edition of the record-of-rights, and their contents and form ;
- (c) as to the contents and form of the register of mutations, and the verification of matters to be recorded therein ;
- (d) as to the obligation of persons interested in land to give information of any event which may affect any of the matters recorded in the record-of-rights or in the last periodical edition thereof ;
- (e) as to the consequences which shall ensue on failure to discharge such obligation ;
- (f) as to the fee, if any, to be paid in respect of any entry in a register of mutations and the person by whom such fee is to be payable ; and
- (g) generally, for the guidance of revenue-officers and headmen in carrying out the purposes of this section.

(4) Any person whose rights or liabilities are required by any rule under sub-section (3) to be recorded under this section shall be bound to furnish, on the requisition of any revenue-officer or headman engaged in compiling the record, all information necessary for the correct compilation thereof.

30. (1) If, in the course of any proceeding for the purpose of carrying out the provisions of the last foregoing section and the rules thereunder, a dispute arises as to any matter of which an entry is to be made in a record or register, a revenue-officer, of his own motion or on the application of any party interested, may, after such inquiry as he thinks fit, determine the entry to be made as to that matter.

Determina-
tion of
disputes
arising out
of prepara-
tion and
maintenance
of record-of-
rights.

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

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

Minerals and Earth-oil.

31. (1) Save as otherwise expressly provided by the terms of any grant made or continued by or on behalf of the * * Government, the right to all precious stones, mines, minerals, coal and earth-oil shall be deemed to belong to the Government, and the Government shall have all powers necessary for the proper enjoyment of its right thereto, and may dispose of any such right and powers to any person in such manner as to it may seem fit.

Mines,
minerals,
coal and
earth-oil.

1(2) Whenever the rights of any owner or occupier of any land are infringed by the occupation or disturbance of the surface of the said land, either by the Government in the exercise of the rights and powers referred to in sub-section (1), or by any person to whom the Government may have disposed of such rights and powers in regard to the said land, the Government shall pay, or cause to be paid, to such owner or occupier compensation for the infringement.

The compensation shall be determined, as nearly as may be, in accordance with the provisions of the Land Acquisition Act.

(3) The President of the Union may make rules—

- (a) for regulating or prohibiting the mining, quarrying or digging for or the excavating or collecting of, minerals on land wherein the right to minerals is deemed to belong to the Government ;
- (b) for the disposal by way of lease, licence or otherwise of such right of the Government, and fixing the conditions subject to which and the mode in which such dispositions may be made ;
- (c) for the levy and collection of royalties and fees in respect of minerals mined, quarried, excavated or collected on any such land, and
- ¹(d) for prohibiting or regulating and controlling the possession, purchase, sale, transport and export of minerals, for the issue of licences in furtherance of such regulation and control, and for the levy and collection of fees in respect of such licences.

32--36. * * * *

CHAPTER IV.

COLLECTION OF REVENUE.

Definitions of "revenue" and "moveable property."

37. In the following sections of this Regulation :—

(1) " revenue " includes—

- ²(a) * * * *
- (b) land-revenue payable in respect of State and other lands ;
- (c) revenue payable on account of precious stones, mines, minerals, coal, earth-oil, salt and ferries ;
- ³(d) * * * *
- (e) excise in respect of spirit, fermented liquor, intoxicating drugs and opium ; and
- (f) every other sum payable to the Government in accordance with law, contract or local usage ; and

(2) " moveable property " includes standing timber, growing crops and grass.

¹ Substituted by Act VII, 1947.

² Omitted *ibid.*

³ Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

38. (1) The Financial Commissioner *may*, make rules determining the number and amount of the instalments by which, the person to whom, and the time, place and manner at and in which any revenue is to be paid.

Time and mode of payment of revenue.

(2) Until rules are made under sub-section (1) revenue shall be paid by the instalments, to the persons, at the times and places and in the manner by which, to whom and at and in which it was payable on the 13th July, 1889.¹

(3) Any revenue not paid as required by rules under sub-section (1) or by sub-section (2) is an arrear, and the person from whom it is primarily due, as well as the surety, if any, for the payment thereof by that person, is a defaulter.

39. The revenue for the time being payable in respect of any land shall be the first charge upon the rents, profits and produce of the land and, except with the written consent of the Collector, such rents, profits or produce shall not be liable to be taken in execution of a decree or order of any Court until the revenue chargeable thereon, and any arrear of revenue due in respect of the land, have been paid.

Security for payment of revenue.

40. Subject to the other provisions of this Chapter, a statement of account certified by a Collector or Assistant Collector shall be conclusive proof of the existence of an arrear, of its amount and of the person who is the defaulter.

Certificates as to arrear, and effect thereof.

41. (1) An arrear may be recovered by any one or more of the following processes, namely :—

Process for recovery of arrear.

- (a) by service on the defaulter of a notice requiring him to pay the arrear at a time and place, and to a person, specified in the notice ;
- (b) by attachment and sale of any moveable property belonging to the defaulter except, if he is an agriculturist, his implements of husbandry and seed-grain and the cattle actually employed by him in agriculture, and, if he is an artisan, his tools ;
- (c) by the arrest of the defaulter and his imprisonment in the civil jail for a period not exceeding one month ;
- (d) by attachment and sale of any immoveable property belonging to the defaulter.

(2) The processes described in sub-section (1) may be used either separately or simultaneously.

42. (1) When any immoveable property is sold under this Chapter for the recovery of an arrear due in respect thereof, the following consequences shall ensue, unless a revenue-officer empowered in this behalf has otherwise directed, namely :—

Effect of sale on incumbrances.

- (a) all leases, liens and other incumbrances on the property shall be extinguished, and

¹ Date of commencement of this Regulation.

- (b) all grants or contracts previously made by any person other than the purchaser in respect of the property shall become void as against the purchaser.

(2) When any immoveable property is brought to sale under this Chapter for the recovery of any other sum than an arrear due in respect thereof, the interests of the defaulter alone therein, as those interests existed immediately before the attachment of the property, shall be sold.

Remedy to person denying that arrear is due.

43. (1) When proceedings are taken under this Chapter for the recovery of an arrear, the person against whom they are taken may, if he denies that the arrear or any part thereof is due, pay the same under protest made at the time of payment and signed by him or his agent and institute a suit in any civil Court having jurisdiction, as regards the value of the suit, at the headquarters of the district in which the arrear is alleged to have accrued, for the recovery of the amount which he denies to be due.

(2) In a suit instituted under sub-section (1) the plaintiff may, notwithstanding anything in section 40, give evidence with respect to his liability for the payment of the alleged arrear.

Rules for the purposes of this Chapter.

44. (1) The Financial Commissioner may make rules consistent with this Regulation—

- (a) for determining the officers or classes of officers by whom any of the processes described in section 41 may be enforced ;
- (b) for regulating the procedure to be followed in enforcing any of those processes ;
- (c) * * * *
- (d) for determining the commission, if any, to be allowed to persons appointed in accordance with any rule under section 38, sub-section (1), to receive payment of any revenue and, where the commission is to be paid to more persons than one, the manner in which it is to be divided among them ; and
- (e) generally, for the guidance of all persons in matters connected with the enforcement of this Chapter.

(2) * * * *

Disposal of proceeds of sales.

45. (1) When a sale of any property under this Chapter for the recovery of an arrear has become absolute, the proceeds thereof shall be applied, in the first place, to the payment of the arrear and, in the second place, to the payment of any other arrear, or of any sum recoverable as an arrear under this Chapter, which may be due to the Government from the defaulter.

(2) Any balance of the proceeds of the sale which may remain after satisfaction of the claims of the Government under sub-section (1) shall, subject to the directions of any Court with respect to the application thereof, be paid to the defaulter.

46. Except on behalf of the Government, no revenue-officer or person employed in a revenue-office, shall purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly or in shares with others, any property which any revenue-officer in the district in which he is employed has ordered to be sold for the recovery of an arrear of revenue.

Prohibition of revenue-officers bidding at sales for recovery of revenue.

47. Where, under any enactment for the time being in force, any sum is recoverable as an arrear of revenue, or as an arrear of land-revenue, it shall be recoverable as an arrear under this Chapter.

Recovery under this Regulation of other demands than revenue.

48. * * *

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

49. * * *

49A. So far as may be necessary for the purposes of any assessment of land (either contemplated or in progress, any revenue-officer generally or specially empowered by the Financial Commissioner in that behalf—

- (a) may enter upon, demarcate, survey and make plans of any land; and
- (b) so far as may be necessary for the purpose of estimating the capabilities of the soil, may cause any ripe crop thereon to be cut and threshed, or otherwise properly harvested, and the grain or other produce to be measured and weighed:

Power to enter, for purposes of assessment, upon land and do certain acts thereon.

Provided that not more than half an acre of the crop belonging to any one person shall be so cut upon any one occasion without the consent of the owner thereof, and that without the consent of the occupier thereof no farm or other holding shall be entered upon under this section oftener than once in five years:

Provided also that in the exercise of this power no injury shall be caused to any other crop or land.

50. The Financial Commissioner may, in addition to the other rules which may be made by him under this Regulation, make rules consistent with this Regulation and any other enactment for the time being in force—

- ¹ (a) regulating claims to remission of any revenue paid or payable under this Regulation and providing that when any false or frivolous application for remission of any such revenue is made a surcharge not exceeding fifty *per centum* of the revenue payable may be imposed by way of penalty, and providing for the realization of such surcharge as if it were an arrear of land revenue.

General power of Financial Commissioner to make rules.

¹ Inserted by Act XI, 1945.

- (b) regulating the travelling and other expenses of witnesses ;
- (c) regulating other costs in proceedings before revenue-officers and providing for the realization of costs in such proceedings as if they were arrears of revenue ;
- (d) regulating the procedure in cases where persons are entitled to inspect records of revenue-offices or records or papers in the custody of headmen or to obtain copies of the same and prescribing the fees payable for searches and copies ;
- (e) prescribing forms for such books, entries, statistics and accounts as the Financial Commissioner thinks necessary to be kept, made or compiled in revenue-offices or submitted to any authority ;
- (f) declaring what shall be the language of any of those offices
* * * * *
- (g) generally for carrying out the purposes of this Regulation.

Provisions
with respect
to rules
under this
Regulation.

51. (1) The power to make any rules under this Regulation is subject to the condition of the rules being made after previous publication.

(2) Rules made by the Financial Commissioner under this Regulation shall not take effect until they have been sanctioned by the President of the Union.

(3) * * * *

(4) The authority making any rule under this Regulation may attach to the breach thereof, in addition to any other consequences which may ensue from such breach, such punishment, not exceeding imprisonment for one month, or fine extending to two hundred rupees, or both, as may seem to such authority, having regard to the object of the rule, to be appropriate.

52. * * * *

Exclusion of
jurisdiction
of civil
Courts in
matters
within the
jurisdiction
of revenue.

53. Except as otherwise provided by this Regulation—

- (1) a civil Court shall not have jurisdiction in any matter which the President of the Union or a revenue-officer is empowered by or under this Regulation to dispose of, or take cognizance of the manner in which the President of the Union or any revenue-officer exercises any powers vested in them by or under this Regulation ; and in particular—
- (2) a civil Court shall not exercise jurisdiction over any of the following matters, which shall be cognizable exclusively by revenue-officers, namely :—
 - (i) any question as to the limits of any State land ;
 - (ii) any claim to the ownership or possession of any State land, or to hold such land free of land-revenue or at a favourable rate of land-revenue, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof ;
 - (iii) any claim to compel the performance of any duties imposed by or under this Regulation or any other enactment for the time being in force on any revenue-officer as such ;

- (iv) * * *
- (v) the preparation of records-of-rights or periodical edition of such a record ;
- (vi) the correction of any entry in a record-of-rights or periodical edition of such a record or in a register of mutations ;
- (vii) the amount of land-revenue to be paid in respect of any State or other land under this Regulation ;
- (viii) the amount of, or the liability of any person to pay, any other revenue recoverable under this Regulation ;
- ¹ (ix) * * *
- (x) * * *
- (xi) any claim to hold free of revenue any land, fishery or natural products of land or water ;
- (xii) any claim connected with, or arising out of, the collection of revenue, or the enforcement of any process for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiii) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiv) the amount of, or the liability of any person to pay, any fees, costs or other charges imposed under this Regulation.