

The Revenue Recovery Act, 1890
Act No. 1 of 1890

hl616

Passed By The Governor-General of India in Council

Received the assent of the Governor-General on the 14th February, 1889.

An Act to make better provisions of Recovering Certain Public Demands.

LEGISLATIVE HISTORY 6

- Amended by Haryana Act No. 12 of 2003
- As amended by Act XIII of 1898, Act IV of 1914; Act X of 1914

Whereas it is expedient to make better provisions for recovering certain public demands, it is hereby enacted as follows :-

1. (1) This Act may be called the Revenue Recovery Act, 1890.

(2) It extends to the whole of India, except the State of Jammu and Kashmir.

Object & Reasons6

Statement of Objects and Reasons. - The Government has observed that at present in order to recover the outstanding dues against ex-ministers under the Punjab Land Revenue Act, 1887, the Collector Chandigarh is to be requested and further the recovery certificate is to be issued by the Collector, Chandigarh to the concerned Collector. It is a very time consuming process. To simplify this procedure, the Haryana Government has decided to amend Section 5 of the Revenue Recovery Act, 1890.

Hence the bill is required for the amendment.

Published vide Haryana Government Gazette (Extraordinary), dated March 5, 2003, page 689.

2. In this Act, unless there is something repugnant in the subject or context,

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(1) "district" includes a presidency-town;

(2) "Collector" means the chief officer in charge of the land revenue administration of a district; and

(3) "Defaulter" means the person from whom an arrear of land revenue, or a sum recoverable as an arrear of land revenue is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

3. (1) When an arrear of land revenue, or a sum recoverable as an arrear of land revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the Schedule, stating -

(a) the name of the defaulter and such other particulars as may be necessary for his identification, and

(b) the amount payable by him and the account on which it is due.

(2) The certificate shall be signed by the Collector making it or by any officer, to whom such Collector may, by order in writing, delegate this duty and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land revenue which had accrued in his own district.

4. (1) When proceedings are taken against person under the foregoing section for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.

(2) A suit under sub-section (1) must be instituted in a Civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situated, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter in the certificate.

(4) This section shall apply if under this Act as in force as part of the law of Pakistan or Burma, or under any other similar Act forming part of the law of Pakistan or Burma proceedings are taken against a person in Pakistan or Burma for the recovery of an amount stated in a certificate made by a Collector in any State to which the Act extends.

[5. Recovery by Collectors of sums recoverable as arrears of revenue on the certificates of public officers and local authorities. - (1) Where any sum is recoverable as an arrear of land revenue by any public officer other than a Collector or by any local authority, such officer or authority may send to the Collector of the district in which the office of that officer or authority is situate or of any other district in the State of Haryana where the defaulter is or has property, a certificate in such form as may be prescribed by rules made in this behalf.

(2) Save as otherwise provided in this Act, the certificate shall be conclusive of matters therein stated.

(3) The Collector shall, on receipt of the certificate under sub-section (1), proceed to recover the amount stated therein as if the sum were payable to himself.

(4) The provisions of section 4 shall have effect in relation to such certificate as if it were a certificate sent under sub-section (1) of section 3.

5A. Certificates in respect of sums recoverable as arrears of revenue by either public officer, or local authorities from defaulters being or having property outside the State of Haryana. - Where any sum is recoverable as an arrear of land revenue by any public officer other than a Collector or by any local authority, and the defaulter is or has property in a district outside the State of Haryana, the Collector of the district in which the office of that officer or authority is situate may, on the request of the officer or authority, send a certificate of the amount to be recovered, to the Collector of the district where the defaulter is or has property under the foregoing provisions of this Act, as if the sum were payable to himself.]

6. (1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immovable property belonging to the defaulter in the district.

(2) The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(3) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise made after the issue of the proclamation and before the withdrawal thereof, shall be void as against the [Government] and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

(4) Subject to the foregoing provisions of this section, when proceedings are taken against any immovable property under this Act for the recovery of an amount stated in the certificate, the interest of the defaulter alone therein shall be so proceeded against and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(5) A proclamation under this section shall be made by beat of drum or other customary method and by the pasting of a copy thereof on a conspicuous place in or near the property to which it relates.

7. Nothing in the foregoing sections shall be construed -

(a) to impair any security provided by, or effect the provisions of any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land revenue, or

(b) to authorise the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

8. When this Act has been applied to any local area which is under the administration of the Central Government but which is not part of India, an

arrear of land-revenue accruing in that local area, or a sum recoverable as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in that local area may be recovered under this Act in India.

9. (1) the Central Government may direct that an arrear of land revenue accruing in Burma or a sum recoverable in Burma as an arrear of land revenue and payable to a Collector or other public officer or to a local authority in Burma may be recovered under this Act in India and thereupon such arrear or sum shall be so recoverable :

Provided that the Central Government shall not give any such direction unless it is satisfied that the remedy available under section 4 of this Act in India to a person paying under protest in India an arrear accruing in India is available under Burma law in Burma to a person paying under protest in India an arrear accruing in Burma.

(2) For recovering by a virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super-tax in force in Burma, the Collector shall have such additional powers as he has in the case of Indian Income-tax and super-tax and under the proviso to section 46(2) of the Indian Income-tax Act, 1922.

10. Where a Collector receives a certificate under this Act from a Collector of another State or a Collector in Burma he shall remit any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter.

The Schedule

Certificate

See section 3, sub-section (1)

From

The Collector

To

The Collector of

Dated the _____ of _____ 19

The sum of Rs. _____ is payable on account of _____ by son of _____ resident of _____ who is believed (to be at _____) (to have property consisting _____ at _____ in your district.

Subject to the provisions of the Revenue Recovery Act, 1890, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at.

A.B.

Collector of