

THE REVENUE RECOVERY ACT, 1890
(I of 1890)

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'THE REVENUE RECOVERY ACT, 1890

(I of 1890)

[15" February, 1890]

An

Act

to make better provision for recovering certain public demands.

WHEREAS it is expedient to make better provision for recovering certain public demands; It is hereby enacted as follows:—

1. Title, extent and commencement.— (1) This Act may be called the Revenue Recovery Act, 1890.

(2) It extends to the whole of Pakistan.]

(3) * * * * *

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

') "district? * * * * *% * * % # kk *]

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

(3) "defaulter" means a 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. Recovery of public demands by enforcement of process in other districts than those in which they become payable.— (1) Where 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

'This Act was published in the Gazette of India, dated: 15 February 1890, pp. 1-2. For Statement of Objects and Reasons, see Gazette of India, 1887, Part V, p. 128; for Report of the Select Committee, see *ibid.*, 1890, Part V, p. 11; and for Proceedings of Council, see *ibid.*, 1887, Part VI, pp. 66 and 67, and *ibid.*, 1890, Part VI, pp. 7 and 12.

It was extended to the State of Bahawalpur by the Bahawalpur (Extension of Laws) Order, 1952 (G. G. O. 2 of 1952), published in the Gazette of India, dated: 28 March 1952, Article 2(6). It was also extended to Khairpur State, subject to certain modification by the Khairpur (Federal Laws) (Second Extension) Order, 1953 (G. G. O. 14 of 1953), published in the Gazette of India, dated: 10 July 1953, Article 2(5). It was also extended to the Baluchistan States Union in respect of proceedings under certain specified laws by the Baluchistan States Union (Federal Laws) (Second Extension) Order, 1953 (G. G. O. 18 of 1953), published in the Gazette of India, dated: 15 August 1953, Article 2(4).

Substituted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); assented to by the President on 7 June 1960; and, was published in the Gazette of Pakistan (Extraordinary), dated: 9 June 1960, pp. 725-845, s. 3 read with the Second Schedule: it came into force on 14 October 1955. It was earlier substituted by the Federal Laws (Revision and Declaration) Act, 1951 (XXVI of 1951), published in the Gazette of Pakistan (Extraordinary), dated: 12 May 1951, pp. 340-388 s. 4 read with Third Schedule. It was earlier substituted by the Pakistan (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947, dated: 10 December 1947, Article 2 read with the Schedule, item 4. The word "and" at the end of

this sub section was repealed by the Repealing and Amending Act, 1914 (X of 1914), published in the Gazette of India, dated: 21 March 1914, pp. 47-59, s. 3 read with the Second Schedule.

Repealed by the Repealing and Amending Act, 1914 (X of 1914), published in the Gazette of India, dated: 21 March 1914, pp. 47-59, s. 3 read with the Second Schedule.

‘Omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. No. 4 of 1949), published in the Gazette of Pakistan (Extraordinary), dated: 28 March 1949, pp. 223-283, Article 3 read with the Schedule.

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. Remedy available to person denying liability to pay amount recovered under last foregoing section.— (1) When proceedings are taken against a person under the last 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 re-payment 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 situate, 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 stated in the certificate.

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

5. Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities— Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act as if the sum were payable to himself.

6. Property liable to sale under this Act.— (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 immoveable property belonging to the defaulter in the district.

'Inserted by the Decentralization Act, 1914 (IV of 1914), published in the Gazette of India, dated: 28 February 1914, pp. 21-32 s. 2 read with the Schedule.

Substituted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), published in the Gazette of Pakistan (Extraordinary), dated: 8 July 1981, pp. 345-475, s. 3 read with the Second Schedule. Certain words "a Province of" were omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); assented to by the President on 7 June 1960; and, was published in the Gazette of Pakistan (Extraordinary), dated: 9 June 1960, pp. 725-845, s. 3 read with the Second Schedule: it came into force on 14 October 1955. It was earlier inserted by the Government of India (Adaptation of Indian Laws) Order, 1937, published in the Gazette of India (Extraordinary), dated: 1 April 1937, pp. 75-344, Article 3 read with the First Schedule.

(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 immoveable property under this Act for the recovery of an amount stated in a certificate, the interests 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 posting of a copy thereof on a conspicuous place in or near the property to which it relates.

7. Saving of local laws relating to revenue.— Nothing in the foregoing sections shall be construed—

(a) to impair any security provided by, or affect 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. Recovery in T Tr * *) Pakistan] of certain public demands arising beyond T Tr

* *) Pakistan]— When this Act has been applied to any local area which is under the

administration of '[the '[Federal Government] '[* * * *]]' but which is not part of, an arrear of

land-revenue accruing in that local area, or a sum recoverable as an arrear of land-revenue

'Substituted for the words "against the Government" by the Government of India (Adaptation of Indian Laws) Order, 1937, published in the Gazette of India (Extraordinary), dated: 1 April 1937, pp. 75-344, Article 3 read with the First Schedule.

?Substituted for the word "Crown" by the Central Laws (Adaption) Order, 1961 (P.O. No. 1 of 1961); made by the Minister exercising the functions of President under Article 2 of the State Arrangements Order, 1959 on 21 January 1961; and, was published in the Gazette of Pakistan (Extraordinary), dated: 24 January 1961, pp. 102-163, Article 2 read with the Table: it came into force on 23 March 1956.

SSubstituted for the words "British India" by the Pakistan (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947, dated: 10 December 1947, Article 2 read with the Schedule, item 4.

"The words "the Provinces of" were omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); assented to by the President on 7 June 1960; and, was published in the Gazette of Pakistan (Extraordinary), dated: 9 June 1960, pp. 725-845, s. 3 read with the Second Schedule: it came into force on 14 October 1955.

5Substituted for the words "British India" by the Pakistan (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts)

Order, 1947, dated: 10 December 1947, Article 2 read with the Schedule, item 4.

The words “the Provinces of” were omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); assented to by the President on 7 June 1960; and, was published in the Gazette of Pakistan (Extraordinary), dated: 9 June 1960, pp. 725-845, s. 3 read with the Second Schedule: it came into force on 14 October 1955.

°Substituted for the words “the Governor General in Council” by the Government of India (Adaptation of Indian Laws) Order, 1937, published in the Gazette of India (Extraordinary), dated: 1 April 1937, pp. 75-344, Article 3 read with the First Schedule.

@Substituted for the words “Central Government” by the Federal Adaptation of Laws Order, 1975 (P. O. No. 4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

°The words “or the Crown Representative” were omitted by the Pakistan (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947, dated: 10 December 1947, Article 2 read with the Schedule, item 4.

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 [“ ”] Pakistan].

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[9. Recovery in Pakistan of land revenues, etc., accruing in Burma.— *

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‘10. Duty of Collectors to remit moneys collected in certain cases— Where a Collector receives a certificate under this Act from a Collector [in the other Province] or a Collector in [India [“ ”]] 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.]

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[11. Recovery in the Provinces of land-revenue, etc., accruing in an Acceding State- * * * * * FR RR ROR OH

‘Substituted for the words “British India” by the Pakistan (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947, dated: 10 December 1947, Article 2 read with the Schedule, item 4.

The words “the Provinces of” were omitted by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); assented to by the President on 7 June 1960; and, was published in the Gazette of Pakistan (Extraordinary), dated: 9 June 1960, pp. 725-845, s. 3 read with the Second Schedule: it came into force on 14 October 1955.

Omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), published in the Gazette of Pakistan (Extraordinary), dated: 8 July 1981, pp. 345-475, s. 3 read with the Second Schedule. It was earlier inserted by the Government of India (Adaptation of Indian Laws) Order, 1937, published in the Gazette of India (Extraordinary), dated: 1 April 1937, pp. 75-344, Article 3 read with the First Schedule.

‘Inserted by the Government of India (Adaptation of Indian Laws) Order, 1937, published in the Gazette of India (Extraordinary), dated: 1 April 1937, pp. 75-344, Article 3 read with the First Schedule.

5Substituted for the words “of another Province” by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960); assented to by the President on 7 June 1960; and, was published in the Gazette of Pakistan (Extraordinary), dated: 9 June 1960, pp. 725-845, s. 3 read with the Second Schedule: it came into force on 14 October 1955.

®Inserted by the Pakistan (Adaptation of Income-tax, Profits Tax and Revenue Recovery Acts) Order, 1947, dated: 10 December 1947, Article 2 read with the Schedule, item 4.

“The words “or Burma” were omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), published in the Gazette of Pakistan (Extraordinary), dated: 8 July 1981, pp. 345-475, s. 3 read with the Second Schedule.

°Omitted *ibid.* It was earlier added by the Revenue Recovery (Amendment) Act, 1950 (LVI of 1950), s. 2.

THE SCHEDULE

CERTIFICATE

[See section 3, sub-section (1)]

From

The Collector of

To

The Collector of

Dated the of 18 .

The sum _ of Rs. is payable on account of _ by, son of , resident
of , who is believed (to be at _) (to have property consisting of 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