

# THE PUNJAB LAND REVENUE ACT, 1887

## (AN INSIGHT INTO THE PROVISIONS PROVIDED)

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### **ABSTRACT**

*In the past history, the land possessed by any person was considered to acknowledge his social and economic repute. The more the land one possess more sound he was. The rulers were having hunger to conquer more and more land. The land they possessed might be utilized for agricultural purpose or for any other purpose. The land yield certain benefits and generate as source of income which inturns run the social cycle of different communities. In the modern age too the greed to hold land estates is not less and it goes more and more. The legislations have also enacted and implemented provisions under which revenue is assessed and collected by the authorities concerned. The Punjab Land Revenue Act, 1887 is the centre point of the study that contains provisions for the land revenue, revenue officers, record of rights and procedure thereon.*

**Keywords:** *Collection, Land, Officer, Revenue, Rights*

### **I. OBJECTIVES**

The objectives of the research investigation is two fold and covers the following:-

1. To compare the information specifically given under the PLR Act, 1887 for the classes of officers of Revenue, provisions for record of rights and annual rights and collection of land revenue.
2. To aware the readers about the land revenue process and procedure thereon.

### **II. METHODOLOGY**

The sources of information for the study in hand is the published text books, reference books, magazines, research journals, reports of the statutory bodies and organizations, citations etc. Through study of the nomenclatural subject is done in order to provide for the gathering of information which act as knowledge source for the others.

### **III. INTRODUCTION**

As the Punjab Land Revenue Act, 1887 was implemented to make and maintenance of record of rights in land, the assessment and collection of land revenue and other matters relating to land and the liabilities incident. It provides for the preparation of record of rights of different types of land held by the owners or tenure holders. It is to be essential for knowing certain terms. Estate means any area or which has been separately assessed to land revenue or would have been so assessed if the land revenue had not been released or which the Govt. by general rule or special order, declare to be an Estate. Estate though the word is small but it has wider meaning. Land-

owner does not include a tenant or an assignee of land revenue, but does include a person to whom a holding has been transferred, or an estate or holding has been let in farm, under this Act for the recovery of an arrear of land-revenue or of a sum recoverable as such an arrears and every other person not hereinbefore in this clause mentioned who is a possession of an estate or any share or portion thereof, or in the enjoyment of any part of the profits of an estate; Land-revenue includes assigned land-revenue and any sum payable in respect of land, by way of quit rent or of commutation for service, to the government or to a person to whom the Government has assigned the right to receive the payment; Revenue-Officer in any provision of this Act, means a Revenue-officer, having authority under this Act to discharge the functions of a Revenue officer under that provision; The present research study involves the study of the PLR Act, 1887 under the divided categories which will be further given in the part i.e. the discussion part.

#### **IV. DISCUSSION**

##### **• Revenue Officers**

As per section 6 of the Act, there shall be the following classes of Revenue-officers, namely:-

- (a) The Financial Commissioner;
- (b) The Commissioner;
- (c) The Collector;
- (d) The Assistant Collector of the first grade; and
- (e) The Assistant collector of the second grade.

The Deputy Commissioner of a district shall be the Collector thereof.

The State Government may appoint any Assistant Commissioner, Extra Assistant Commissioner or Tahsildar to be an Assistant Collector of the first or of the second grade, as it thinks fit, and any Naib-Tahsildar to be an Assistant Collector of the second grade. Appointment under sub-section (3) shall be by notification and may be of a person specially by name or by virtue of his office or of more persons than one by any description sufficient for their identification. Subject to the provisions of this Act, the jurisdiction of the Financial Commissioner extends to the whole of the territories administered by the State Government of Haryana and of Commissioners and of Collectors and Assistant Collectors to the divisions and districts, respectively, in which they are for the time being employed. Section 7 says that there shall be one or more Financial Commissioners, who shall be appointed by the State Government. Where more Financial Commissioners than one have been appointed, the State Government may make rules as to the distribution among them of business under this or any other Act, and by those rules require any case or class or classes of cases to be considered and disposed of by the Financial Commissioners collectively. When there is a difference of opinion among the Financial Commissioners as to any decree or order to be made in a case which they are required by rules under the last foregoing sub-section to consider, and dispose of collectively, the following rules shall apply, namely:-

- (a) Where the case is an appeal or a case on review or revision, it shall be decided in accordance with the opinion of the majority of the Financial Commissioners, or if there is no such majority which concurs in a

decision modifying or reversing the decree or order under appeal, review or revision, that decree or order shall be affirmed; and

(b) Where the case is not an appeal or a case on review or revision, the matter respecting which there is the difference of opinion shall be referred to the State Government for decision and the decision of that Government with respect thereto shall be final.

The expression "Financial Commissioner" in this or any other Act shall, when there are more Financial Commissioners than one, be construed as meaning one or more of the Financial Commissioners as the rules for the time being in force under sub-section (2) may require. The second Financial Commissioner appointed under section 52 of the Punjab Courts Act, 1884 (XVIII of 1884) shall be deemed to have had jurisdiction on and after first day of November, 1884, to make any decree or order or dispose of any other business which might have been made or disposed of by the other Financial Commissioners. Commissioners, Deputy Commissioners, Assistant Commissioners and Extra Assistant Commissioners shall be appointed by the State Government. Section 9 speaks for the State Government shall fix the number of Tahsildars and Naib Tahsildars to be appointed. Section 10 Provides that except where the class of the Revenue-Officer by whom any function is to be discharged is specified in this Act, the State Government may, by notification, determine the functions to be discharged under this Act by any class of Revenue-officers. The Financial Commissioner shall subject to the control of the State Government. The general superintendence and control over all other Revenue-officers shall be vested in, and all such officers shall be subordinate to the Financial Commissioner. Subject to the general superintendence and control of the Financial Commissioner, a Commissioner shall control all other Revenue-officers in his division. Subject as aforesaid and to the control of the Commissioner, a Collector shall control all other Revenue-officers in his district. The Financial Commissioner or a Commissioner or collector may by written order distribute, in such manner as he thinks fit, any business cognizable by any Revenue-officer under his control. 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. An order under sub-section (1) or sub-section (2) shall not empower any officer to exercise any powers or deals with any business which he would not be competent to exercise or deal with within the local limits of his own jurisdiction. Save as otherwise provided by this Act, 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 of either grade;
- (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.

Save as otherwise provided by this Act, the period of limitation for an appeal under the last foregoing section shall run from the date of the order appealed against, 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.

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 passed by himself or by any of his predecessors in office:

Provided as follow:-

(a) When a Commissioner or Collector thinks it necessary to review any order which he has not himself passed, and when a Revenue-officer of a class below that of Collector proposes to review any order whether passed 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 passing 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.

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 Revenue-officer, and to whom there is no successor in office. An appeal shall not lie from an order refusing to review or confirming on review a previous order. 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. A Commissioner or Collector may call for the record of any case pending before, or disposed of by, any Revenue-officer under his control. If in any case in which a Collector has called for a record and he is of the 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 Commissioner whose decision shall be final. The Financial Commissioner under sub-section (1), or commissioner under sub-section (2), in any case called for by himself, may pass such orders as he thinks fit: Provided that he shall not under this section pass 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: Provided further that the revisional cases pending before the commencement of the Punjab Land Revenue (Haryana Amendment) Act, 1996, shall be decided by the Financial Commissioner as heretofore.

#### • **Record of Rights & Annual Records**

Save as otherwise provided by this Chapter, there shall be record-of-rights for each estate. The record-of-rights for an estate shall include the following documents, namely:-

Statements showing, so far as may be practicable:-

The persons who are land-owners, tenants or assignees of land-revenue in the estate or who are entitled to receive any of the rents, profits, or produce of the estate or to occupy land therein; The nature and extent of the interests of those persons, and the conditions and liabilities attaching thereto; The rent, land-revenue, rates, cesses or other payments due from and to each of those persons and to the Government. A statement of customs

respecting rights and liabilities in the estate; A map of the estate; and Such other documents as the Financial Commissioner may, with the previous sanction of the State Government prescribe. The Collector shall cause to be prepared by the patwari of each estate yearly, or at such other intervals as the Financial Commissioner may prescribe, an edition of the record-of-rights amended in accordance with the provisions of this Chapter. This edition of the record-of-rights shall be called the annual record for the estate, and shall comprise the statements mentioned in sub-section (2), clause (a) of section 31 and such other documents, if any, as the Financial Commissioner may, with the previous sanction of the State Government prescribe. For the purposes of the preparation of the annual record, the Collector shall cause to be kept up by the patwari of each estate a register of mutations and such other registers as the Financial Commissioner may prescribe. Any person acquiring, by inheritance, purchase, mortgage, or otherwise, any right in an estate as a land-owner, assignee of land-revenue or tenant having a right of occupancy, shall report his acquisition of the right to the patwari of the estate. If the person acquiring the right is a minor or otherwise disqualified, his guardian or other person having charge of his property shall make the report to the patwari. The patwari shall enter in his register of mutations every report made to him under sub-section (1) or sub-section (2), and shall also make an entry therein respecting the acquisition of any such right as aforesaid which he has reason to believe to have taken place, and of which a report should have been made to him under one or other of those sub-sections and has not been so made. A Revenue-officer shall from time to time inquire into the correctness of all entries in the register of mutations and into all such acquisition and aforesaid coming to his knowledge of which, under the foregoing sub-sections, report should have been made to the patwari and entry made in that register and shall in each case make such order as he thinks fit with respect to the entry in the annual record of the right acquired. Such an entry shall be made by the insertion in that record of a description of the right acquired and by the omission from that record of any entry in any record previously prepared which by reason of the acquisition has ceased to be correct. The acquisition of any interest in land other than a right referred to in sub-section (1) of the last foregoing section shall:-

- (a) If it is undisputed, be recorded by the patwari in such manner as the Financial Commissioner may by rule in this behalf prescribe; and
- (b) If it is disputed, be entered by the patwari in the register of mutations and dealt with in the manner prescribed in sub-sections (4) and (5) of the last foregoing section.

If during the making, revision preparation of any record or in the course of any enquiry under this Chapter a dispute arises as to any matter of which an entry under this Chapter a dispute arises as to any matter of which an entry is to be made in a record or in a register of mutations, a Revenue-officer may of his own motion, or on the application of any party interested but subject to the provisions of the next following section, and after such inquiry as he thinks fit, determine the entry to be made as to that matter. 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 the person be put in possession thereof, and that an entry in accordance with that order be made in the record or register. 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 Court of competent jurisdiction. Entries in records-of-

rights or in annual records, except entries made in annual records by Patwaris under clause (a) of section 35 with respect to undisputed acquisitions of interest referred to in that section, shall not be varied in subsequent records otherwise than by- Making entries in accordance with facts proved or admitted to have occurred; Making such entries as are agreed to by all the parties interested therein or are supported by a decree or order binding on those parties; Making new maps where it is necessary to make them.

• **Collection of Land Revenue**

In the case of every estate, the entire estate and the land-owner or, if there are more than one, the land-owners jointly or severally, shall be liable for the land-revenue for the time being assessed on the estate:

Provided that

The State Government, may by notification declare that in any estate holding or its owner shall not be liable for any part of the land-revenue for the time being assessed on the estate except that part which is payable in respect of the holding; and When there superior and inferior land-owners in the same estate, the financial Commissioner may by rule, or by special order in each case, determine whether the superior or inferior land-owners shall be liable for the land-revenue, or whether both shall be so liable and, if so, in what proportions. A notification under proviso (a) to sub-section (1) may have reference to any single estate or to any class of estate or estates generally in any local area. The land-revenue for the time being assessed on an estate or payable in respect of a holding shall be the first charge upon the rents, profits and produce thereof. Without the previous consent of the Collector, the rents, profits or produce of an estate or holding shall not be liable to be taken in execution of a decree or order of any Court until the land-revenue chargeable against the rents, profits or produce, and any arrear of land-revenue due in respect of the estate or holding, have been paid. Notwithstanding anything in any record-of-rights, the Financial Commissioner may fix the number and amount of the instalments, and the times, places and manner, by, at and in which land-revenue is to be paid. Until the Financial Commissioner otherwise directs, land-revenue shall be payable by the instalments, at the times and places and in the manner, by at and in which it is payable at the commencement of this Act. The Financial Commissioner may make rules consistent with this Act to regulate the collection, remission and suspension of land-revenue, and may by those rules determine the circumstances and terms in and on which assigned land-revenue may be collected by the assignee. Where land-revenue due to an assignee is collected by a Revenue-officer, there shall be deducted from the sum collected such a percentage on account of the cost of collection as the Financial Commissioner may, by rule in his behalf prescribe. A suit for an arrear of assigned land-revenue shall not be entertained unless there is annexed to the plaint at the time of the presentation thereof a document under the hand of the Collector specially authorizing the institution of the suit. The costs of any process issued under this Chapter shall be recoverable as part of the arrear of land-revenue in respect of which the process was issued. A statement of account certified by a Revenue-officer shall be conclusive proof of the existence of an arrear of land-revenue, of its amount and of the persons who is the defaulter. Subject to the other provisions of this Act, an arrear of land-revenue may be recovered by any one or more of the following processes, namely:-

- (a) By service of writ of demand on the defaulter;
- (b) By arrest and detention of his person;

- (c) By distress and sale of his movable property and uncut or ungathered crops.
- (d) By transfer of the holding in respect of which the arrear is due;
- (e) By attachment of the estate or holding in respect of which the arrear is due;
- (f) By annulment of the assessment of that estate or holding;
- (g) By sale of that estate or holding;
- (h) By proceedings against other immovable property of the defaulter.

At any time after an arrear of land-revenue has accrued a Revenue-officer may issue a warrant directing an officer named therein to arrest the defaulter and bring him before the Revenue-officer. When the defaulter is brought before the Revenue-officer the Revenue-officer may cause him to be taken before the Collector, or may keep him under personal restraint for a period not exceeding ten days and then, if the arrear is still unpaid, cause him to be taken before the Collector. When the defaulter is brought before the Collector, the Collector may issue an order to the officer-in-charge of the civil jail of the district, directing him to confine the defaulter in the jail for such period, not exceeding one month from the date of the order, as the Collector thinks fit. The process of arrest and detention shall not be executed against a defaulter who is a female, a minor, a lunatic or idiot. At any time after an arrear of land-revenue has accrued, the movable property and uncut or ungathered crops of the defaulter may be distrained and sold by order of a Revenue-officer. The distress and sale shall be conducted, as nearly as may be, in accordance with the law for the time being in force for the attachment and sale of movable property under the decree of a Revenue Court constituted under the Punjab Tenancy Act, 1887. Provided that, in addition to the particulars exempted by that law from liability to sale, so much of the produce of the land of the defaulter as the Collector thinks necessary for seed-grain and for the subsistence, until the harvest next following, of the defaulter and his family and of any cattle exempted from sale under this section. At any time after an arrear of land-revenue has accrued on a holding, the Collector may transfer the holding to any person being a holding, the Collector may transfer the holding to any person being a land-owner of the estate in which his holding is situate and not being a defaulter in respect of his own holding, on condition of his paying the arrear before being put in possession of the holding, and on such further condition as the collector may deem fit to prescribe. The transfer may, as the Collector thinks fit, be either till the end of the agricultural year in which the defaulter pays to the transferee the amount of the arrear which the transferee the amount of the arrear which the transferee paid before being put in possession of the holding, or for a term not exceeding fifteen years from the commencement of the agricultural year next following the date of the transfer. The Collector shall report to the Financial Commissioner any transfer made by him under this section, and the Financial Commissioner may set aside the transfer or later the conditions thereof, or pass such other order as he thinks fit. A transfer under this section shall not affect the joint and several liability of the land-owner of the estate in which it is enforced. In respect of all rights and liabilities arising under this Act, the person to whom the holding is transferred shall, subject to the conditions of the transfer, stand in the same position as that in which the defaulter would have stood if the holding had not been transferred. When the transfer was for a term, the holding shall, on the expiration of the term, be restored by the Collector to the defaulter free of any claim on the part of the Government or the transferee for any arrear of land-revenue or rates and cesses due in respect thereof. At any time after an arrear of land-revenue has accrued the Collector may cause the estate or holding in respect of

which the arrear is due to be attached and taken under his own management or that of an agent appointed by him for that purpose. The Collector or the agent shall be bound by all the engagements which existed between the defaulter and his tenants, if any, and shall be entitled to manage the land and to receive all rents and profits accruing therefrom to the exclusion of the defaulter until the arrear has been satisfied, or until the Collector restores the land to the defaulter. All surplus profits of the land attached beyond the cost of attachment and management and the amount necessary to meet the current demand for land-revenue and rates and cesses shall be applied in discharge of the arrear. Land shall not be attached for the same arrear for a longer term than five years from the commencement of the agricultural year next following the date of the attachment, but, if the arrear is sooner discharged, the land shall be released and the surplus receipts, if any, made over to the landowner. When an arrear of land-revenue has accrued and the foregoing processes are not deemed sufficient for the recovery thereof, the Collector with the previous sanction of the commissioner, may, in addition to, or instead of, all or any of those processes, and subject to the provisions hereinafter contained, sell the estate or holding in respect of which the arrear is due: Provided that land shall not be sold for the recovery of –

- (a) Any arrear which has accrued while the land was under the charge of the Court of Wards, or was so circumstanced that the Court of Wards might have exercised jurisdiction over it under the provisions of section 35 of the Punjab Laws Act, 1872 clause (a), (b), (c) or (d); or
- (b) Any arrear which has accrued while the land was held under attachment under section 72 of this Act; or
- (c) Any arrear which has accrued while the land was held under direct management by the Collector or in farm by any other person under section 73, after either an annulment of assessment or a refusal to be liable therefor.

If the arrear cannot be recovered by any of the processes hereinbefore provided or if the commissioner considers the enforcement of any of those processes to be inexpedient, the Collector may, where the defaulter owns any other estate or holding, or any other immovable property, proceed under the provisions of this Act against that property as if it were the land in respect of which the arrear is due; Provided that no interest save those of the defaulter alone 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 his interest being proceeded against. When the Collector determines to proceed under this section against immovable property other than the land in respect of which the arrear is due, he shall issue a proclamation prohibiting the transfer or charging of the property. The Collector may at any time by order in writing withdraw the proclamation, and it shall be deemed to be withdrawn when either the arrear has been paid or the interest of the defaulter in the property has been sold for the recovery of the property. The Collector may at any time by order in writing withdraw the proclamation, and it shall be deemed to be withdrawn when either the arrear has been paid or the interest of the defaulter in the property has been sold for the recovery of the arrear. 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. In proceeding against property under this section the Collector shall follow, as nearly as the nature of the property will admit, the procedure prescribed for the enforcement of process against land on which an arrear of land-revenue is due.

## **V. CONCLUSION**

There are classes of revenue officers that have been given certain powers in terms of the revenue assessment and collection. The hierarchy is also given and the power are to be exercised in the order of their superintendence. The powers to review and appeal are also given. The different powers of the revenue officers are to be executed in the manner provided in the act. The procedure and the manner of preparation of annual records beside the record of rights in provided that has to be strictly followed. Map of the sites is to be prepared by the concerned person of estates. The assessment of land revenue and its collection is very important part of the act. There are rules for regulation of collection, remission and suspension of land revenue certain casts can be recoverable as part of arrear. There should be specific processes to be followed for recovery of arrears. The unpaid defaulters of may be arrested and detained crops & property can be sold by order of revenue officer. Estate or holding can be attached for recovering of land revenue by the order of land revenue officer.

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