

TAMIL NADU REVENUE RECOVERY ACT, 1864

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(Omitted). 65 & 66 [REPEALED]. 156 Preamble, Interpretation clause. Landholder. Revenue Recovery [1864 : T.N. Act 11 I(TAMIL NADU) ACT No. 11 OF 1864. [THE I(TAMIL NADU) REVENUE RECOVERY ACT, 1864.] (Received the assent of the Governor on the 5th May 1864, and of the governor-general on the 20th June 1864.) An Act to consolidate the Laws for the Recovery of Arrears of Revenue in the 4 [State of Tamil Nadu]. Whereas, it is desired that the laws relating to the collection of the public revenue should be consolidated and simplified ; It is hereby

enactea as follows I. The term "landholder" as uæd in this Act, shall be taken to comprise the following persons:— All persons holding under Sanad-i-Milkiyat-i-is- timrar, all other Zamindars, Shrotriyamdars, Jagirdars, Inamdars, and all persons farming the Land Revenue under 51 the State Government]. All holders of land under Ryotwar settlements, or in any way subject to the payment of revenue direct to 5 [the State Government]. 1 Thoso wordg were substituted for the word 'Madras" by the Tamil Nadu Adaptation of Lows Order, 1969. 08 amended by the Tomil Nodu Adaptation of Laws (Second Amendrnont) Order, 1969, which came into force on the 14th Januory 1969. 2 Short Madras Revenue Recovery Act, 1864" was given by the Repealing and Amending Act, 1901 (Central Act XI of 1901 This Act was oxtended to the merged State of Pudukkottai by section 3 of, and tho First Schedule to, the Tamil Nadu Merged Stat, eg (L9,ws) Act, 1949 (Tamil Nadu Aot XXXV of 1949). This Act oxtended to the Kanyakumari disi rict and the Shencottah taluk of the Tirunelveli district by section 3 of, ond the First Schedule to, the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1960 (Tomil Nadu Act 23 of 1960), which came into force on the 1st April 1961, repealing the corresponding law in that territory. This Act was extended to, and is in force in, the areos to which the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act 'VI of 1867) was applicable immediately before the date of the commencement of the Madras City Land-Revenue and Revenue Recovery (Amondment) Act, 1967 (Tamil Nadu Act 16 of 1967) by section 3 of tho latter Act. This et was extended to the added territories by section 6 ibid repealing the corresponding low in those territories. 3 Tho Act was temporarily amoned by the Madras Revenue empororyAmendment) Act, 1922 (Madra.s Act IVof 1922) 4 This expression was substituted for the expression "Madras Presidency" hy the Tamil Nadu Adaptation of Laws Order, 1970, which was deemed to have come into force on, the 14th January 1969. 5 The words "the Provincial Government" were substituted for tho word "Government" by the Adoption Order of 1937 end the word "State" was substituted for "Provingial " by the O'der of 1950. 1864 : T.N. Act 11) Reve,nue Recovery 157 1 [Public revenue due on land shall, for tho purnosæ ot Public raven this Act, be taken to include 2 [(a) asæssment, quit-rent, ground-rent or other charge upon tho land payable to the Sta•te Govern- ment;] cesses or other dues payable to the Stote Government on account of water supplied 101.' irriga- tion; and (b) pattom due oh K.andukrishi lands in the Kanya- kumari district.] 2. The land, the buildings upon it, and its products Security for shall be regarded as the security of tho public revenue. revenue

8. Every landholder shall pay to the Collector, or Landholder other officer empowered by him to receive it, the when and to whom to pay revenue due upon his land on 01' before the day on which kist.it falls due, according to the kistbandi or other engage• ment, and where no particula,r day is fixed, then within the time when the payment falls due according to local usage: Provided that, except where property is held under a Sanad-i -Milkiyat-i-ihtimra.r or other similar instrument, it shall be lawful for tho, Board Board of of Revenue, by notifi•etion published in the District Revenue may alter amounts Gazette, to alter and fix, from time to time, the amount and dates of Of the severml kists or instalments, and the dates at payment. which they shall respectivekr become payable 4. When the whole or portion of a .kist shall not be Arrear of so paid, the amount of the kist or of its unpaid portion revenue• shall be deemed to be an arrear of revenue. i This paragraph wag substituted for tho paragraph "Public revenue due on land shall, for tho purposes of this Act, •be taken to include cesses or other dues payable to tho Stato Government on ucount of wster supplied for irrigation" by section 4 of, and tho Second Schedule to, the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1960 (Tamil Nadu Act 23 of 1960). 2•rmie original clouse (a) was rclottorod as clause (aa) and this clause was inserted by section 4 of the Madras City Länd-Revenue -and Revenue Recovery (Amendment) Act, 1967 (Tamil Nadu Act 16 of1967). 158 Arrear of revenue how recovered. Tec of Sanad.i. Revenue Recovery 11864 : T.N. Act 11 5. Whenever revenue may be in arrear, it shall be lawful for the Collector, or other omcer empowered by the Collector in that behalf, to proceed to recover the arrear, together with interest and costs of process, by the sale of the defaulter's movable and limmovable property, or by execution against the person of the defaulter in manner hereinafter provided

6. If the defaulter hold under a •ode of istimrar or other similar instrumen Milkiyot•i.istimrar to be recovering the arrear shall be in with the observed. Interest on Rules for seizure ond sale of movable Demand in writing, terms of such Sonad. In the case of other defaulters, the Collector, or other off cer empowered by the Collector in that behalf, may ot, his discretion, proceed to realize the arrear by the sale of either the movable or immov- able property of the defaulter, or of both

7. Arrears of revenue shall bear interest at the rate of 6 per cent per annum

8. In the seizure and sale of movable property for arrears of revenue, the following rules shall be observed :—First.—The Collector, or other officer empowered by the Collector in that behalf, shall furnish to the person employed to distrain the property of defaulter, demand in writing and signed with his name, specifying the name of the defaulter, the amount of the arrear for which the distress may be issued, and the date on which the arrear fell due. The person employed to distrain shall produce the writing which, if the arrear together with the batta due to him, under section 53, be not at once paid, shall be his authority for making the distress, and on the day on which the property may be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place copy, where it may be lodged or kept. 1 Under section 65 of the Tamil Nadu Court of Wards Act, 190* (Tamil Act I of 1902), no immovable property under superintendence of the Court of Wards shall be liable to mortgage on account of arrears of land-revenue, accruing while the mortgage {864 : T.N. Act 11] Revenue Recovery 159 second.—The writing shall further set forth that Writing to state that the the distrained property will be immediately brought to public sale, unless the amount, with interest, batta, property and all the expenses of the distress, be previously dis- be sold" charged. Third.—When a defaulter may be absent, a copy of Service Vhem the Writing, with the endorsement, shall be fixed on defaulter i, absent. left at his usual place of residence, or on the premises where the property may have been distrained, before the expiration of the third day, calculating from the day of the distress

9. When the amount due shall not have been paid Procedure when defaulter pursuant to the terms of the demand, and no arrangement neglects to pay ment for securing the same shall have been entered after notice.into to the satisfaction of the Collector or other officer empowered by the Collector in that behalf, the distrainer shall transmit an inventory of the property distrained to the nearest public officer empowered to sell distrained property, under Act VII of 1839* , in order that it may be publicly sold for the discharge of the arrear due, with interest, batta, and cost of distraint

10. Where defaulter may tender payment of the On tend" of arrear and arrear demanded after his property may have been distrained, and prior to the day fixed for sale, together prior to sale, stress to be with payment of interest, batta, and all necessary withdrawn.expenses attending distress, the distrainer shall receive the amount immediately upon the same being tendered, and forthwith release the property

11. The distrainer attaching the crops or ungathered Distrained how dealt products of.the land belonging to a defaulter, may cause them to be sold when fit for reaping or gathering, or at his option, may cause them to be reaped or gathered in due season and stored in proper places until sold. In the latter case, the expense of reaping or gathering and storing such crops or products shall be defrayed by the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold, Tamil Nadu Rent and Revenue Sales Act, 1839. 160 Tenant may pay arrears and terminate attachment. Distrained cattle or goods not to be used. Revenue Recovery [1864 : T.N. Act 11 When crops or products belonging to a tenant shall have been sold, it, shall be lawful for such tenant to deduct the value of the crops or products so sold from any rent which may be due by him, then or afterwards, to the defaulter, in respect of the land on which such crops or products have been grown. It shall also be lawful for a tenant whose crops are attached for an arrear of revenue to pay the arrear and deduct the amount in the aforesaid manner from any rent due by him, then or afterwards, 12. The distrainer shall not work the bullocks or cattle, or make use of the goods or effects distrained; he shall provide the necessary food for the cattle or livestock, the expense attending which shall be defrayed by the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold. Recovery of loss 13. Where property distrained may be stolen or lost, from neglect in respect of distrained property. Distress to be proportionate to the arrear, Articles exempted. from distraint. or damaged by reason of the necessary precautions for its due preservation not having been taken, or from its having been improperly worked or made use of, the amount of such loss or damage, shall be recoverable by summary process by the Collector from the officer whose neglect or act occasioned the loss or damage, and the amount when recovered shall be paid to the person damaged

14. The distress levied shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate to the amount of the arrear, It 14-A. The following articles shall not be distrained for arrears of revenue, namely :--- (a) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter or of his wife and children, and such personal ornaments of & woman as in accordance with religious usage cannot be parted with by her. 1 This section was inserted by section 4 of the City Land-Revenue and Revenue Recovery (Amendment) 1967 Nodu Aot 16 of 1907), act Aetn (b) ploughs, implemenU of husband" •nd one. *air of ploughing cattle of the defaulter,, •uchmanure •nd geed grain stocked by tho defaulter or. on his behalf by his cultivator os may be neeoessory for tho du cultivation of his lands in the enåling year; •nd (c) any other class of articles which may be notified by the State Government in the Tama Nadg aovemment gazette.) ici 15, Distress shall be made aner sunrise ond.bdore sunset and not otherwise 16. Where a defaulter may make fmudulenipn.ltyfor conveyance of property to prevent the distra8 for arrears, any Civil Court of competent jurisdiction, upon property to proof thereof, shall summarily cause the proFrty to be delivered up to the distrainer. The defaulter will further be liable to the penalties prescribed by section 424 of the Penal Cod" 17. Where any peßon, not being defaulter responsible for a defaulter, moy claim a right tu tho zeainod property distrained, and the distrainer may, notwith- •ld. standing, the same to be sold, such claimant, on proof of such right in any Civil Court of and in the event of the distrainer being unable to prove the responsibility for the arrear of revenue, on account of which the property may have been sold, shall recover from the distraibr the full value of. such. property, with interest, costs and damages, •oording to the circumstances of the oase, But claims cops upon the ground or to gathered products of the ground attached, in the possession of the defaulter, whether founded upon a previous sale, mortgage, 02 otherwise, shall not bar the prior claim of revenue due Revenue io from the ground upon which such crop or product may have been grown

18. Where it may be proved to the satisfaction of any Civil Court of competent jurisdiction that any person forcibly o.clandestinely hos forcibly or clandestinely taken away property once toking dietrained, the Court may summarily cause such prop\$y be restored to the distroiner. The offender will further be liable to the preoribed by tho Act •XLV ot Cob, *éöö6bry .•ti864 i:T.t'A0t distrainer may forco Powers of it, shall' be •lawful - for' the didtrainer to fore open godown, out-house, or other building, and he may also enter any dwelling house the outer door of which may be open, and may break open the door of any room in such dwelling house for the purpose of attaching property belonging to defaulter and lodged therein; provided always that it shall not be lawful for such distrainer to break open or enter any apartment in such dwelling houw appropriated for the zenana or residence of. women, except 0B hereinafter provided

20. Where a distrainer may have reason to suppose distrainer to that the property of & defaulter is lodged within a dwel- force open ling house, the outer door of which may be shut, *.or within any apartments appropriated to women, presence of police ofßcer• which,' by the usage of the oountry, are consideredilb Punishmeni tor nnlavfu.l private, such distrainer shall represent the same tothe • offfoer in. charge of the nearest Police station. Onsüch representation, the offcer in charge of the said station shall send a police offcer to, the spot, in the presence of whom the distrainer may force open the outer door of such dwelling house, in like manner as he may break open the door of any room within the house except the zenana. The distrainer may also, in the presence of the police-offcer, bfter duo notice given for the removal of women within a zenana, and after furnishing means for their removal in a suitable manner (if they be women of rank, who, according to the customs of the oountry connot appear in public), enter the - .zenua apartments for the purpose of distraining the defaulter's property deposited therein, but such property, if found, shall be immediately removed from such apartments after which they shall be left freeo to the former occupants

21. Persons entering the apartments of *omen, or forcmgopen the outer door ofdwelling houses, oontruy to the provisions of this Act; shall, on oonviction before b Magistrate, be liable to a fine not exceeding Ruwe.oxta imprisonment of either descriptiw ? for my period not exoeeding.sirmontbß. *evenue Éeeovew .2. The public offee*, empowered under Aot VII Proclamation or of' 1889* to sell distrained property, shall cause 'to be timeotsale, and of property •to •fixed to the outer door of the defaulter's house, or be on the premises where the property may have been distrained, a list of the property to be sold,with a notice epeoifying the place where, and the day and hour at which the distrained property will be sold and shall cause proclamation of the intended sale to be made by beat of drum in the village to which the lands on which the arrear has accrued may belong, and in such place or places as the Collector

or other officer empowered by the Collector in that behalf, may consider necessary to give due publicity to the sale. No sale shall take place until after the expiration of a period of fifteen days from the date on which the notice may be so affixed: 1 [Provided that nothing in this section shall be deemed to prevent the sale of any distrained property which is subject to speedy and natural decay at any time after the date on which the notice may be so 28. At the appointed time, the property shall be sold and put up in one or more lots, as the said officer may consider advisable, and shall be disposed of to the highest bidder. Where the property may sell for more than the amount of the arrear, the overplus, after deducting expenses of process and interest, shall be paid to the defaulter

24. The property shall be paid for in ready money at payment on the time of the sale, or as soon after as the officer holds the property. If, after the sale, the purchaser shall not be permitted to carry away any part of the property until he has paid for the same in full. Where the purchaser may fail in the payment of the purchase money, of default, the property shall be re-sold, and the defaulting purchaser shall be liable for any loss arising, as well as the expenses incurred, on the re-sale. Where the property may, on the second sale, sell for a higher price than at the first sale, the difference shall be added by section 4 of, and the Second Amendment to, the Tamil Nadu (Transferred Territory) Extension Act, 1960 (Tamil Nadu Act 23 of 1960). In Tamil Nadu Real Estate and Revenue Settlement Act, 1889, in the sale, the difference or interest shall be the property of the person who made

25. Before Collector, other officer empowered prior by the Collector in that behalf, proceeds to attach the land of the defaulter, or buildings thereon, he shall cause a written notice to be served upon the defaulter, specifying the amount due, the estate or land in respect of which it is claimed, the name of the party in arrear, the amount due to the person who shall serve the demand, and the time allowed for payment, which shall be fixed with reference to the distance from the land on which the arrear is due to the place which the money is to be paid. Such demand shall be served by delivering a copy to the defaulter, or to some adult male member of his family at his usual place of abode, or to his authorized agent, or by affixing copy thereof on some conspicuous part of his last known residence, or on some conspicuous part of the land about to be attached

26. When the amount due shall not have been paid within the time prescribed in the demand, and no arrangement for securing the same shall have been entered into to the satisfaction of the Collector, or other officer empowered by the Collector in that behalf, he shall proceed to recover the arrear by the attachment and sale of the defaulter's land in the following manner. 27, The attachment shall be effected by affixing notice thereof to some conspicuous part of the land. The notice shall set forth that unless the arrear, with interest and expenses, be paid within the time mentioned, the land will be brought to sale in due course of law. The attachment shall be notified by public proclamation on the land, and by publication of the notice in the District Gazette. 28, It shall be lawful for the Collector, when attaching the land of a defaulter, or at time of attachment, to enclose the property attached. Each enclosure shall contain a notice to the effect that the land is attached, and that the defaulter is to be responsible for the management of the property; and provided always, that where the property may be too inconsiderable to admit of its being charged with the revenue salary of an agent, it shall be committed to the care of the Collector or other officer empowered by the Collector in that behalf, who shall be subject to all the provisions herein contained in reference to agent. 26; Notice of the assumption of management shall forthwith be served on the defaulter in the manner described in section 25, and shall be notified by public proclamation on the land, and by publication in the District Gazette. 30, It shall be the duty of the agent, during the time of attachment, to collect the rent and profits due, or accruing due upon the estate according to the engagements subsisting between the defaulter and the parties holding under him, 32 according to established usage where no specific engagements exist. The agent shall keep account of all his receipts and disbursements, and submit the same, and pay over the balance, to the Collector, or other officer empowered by the Collector in that behalf; monthly, or whenever required, and the defaulter shall be at liberty to inspect the accounts at all reasonable times and to take copies of the same at his own without fee. 31; It shall be lawful for the defaulter to proceed by law to prosecute or sue against the agent, in respect of any offence or criminal or illegal act done by him to the injury of the defaulter or his estate, and all tenants, or other persons holding by subordinate title, shall have the same remedies against him as they would have had against the defaulter if the act were done by the defaulter. 31. All engagements entered into between the defaulter and his tenants, except such as are hereinafter between the defaulter and the Collector, during the

Revenue. Reeoœy [1864 : T.N. Payment' tenon". Settlement Tith • a view to defeat or delay the effect of the attooh•- ment, and all leases of land at a rate lower than usual rates of assessment, and not made bona fide for the purpose of erecting factories or buildings, or of bring- ing waste land into cultivation, and all engagements made subsequently to attachment, shall be null and void against the Collector, if he shall so declare ; subject, however, to the right of the parties to such agreement to bring a suit against the Collector in the ordinaty tribunals to establish the same; and all charges or incumbrances upon such land shall be postponed to the payment of the public revenue. by 88. All payments on account of rent or profits actually due made before public notice of assumption of management to or on behalf of any landholder by any person holding under him, shall be valid against the Collector, and all such payments made after public notice of such assumption or made before they were actually due, shall be null and void against the Collector, who shall be entitled to recover, as arrears of rent, the full amount from the parties by whom it was paid, leaving them to sue the defaulter in the ordinary Courto of law. on • 84. All sums received from the property attached, withdrawal of after paying the expenses of attachment and muag•+ ment, shall be carried to the credit of the defaulter in discharge of the arrears due , and interest thereon at the rate of six per cent per annum, and as soon as all arrøaw, interest, costs of attachment, and expense of manage- ment shall have been liquidated, the attachment shall be withdrawn, and a full account rendered of ZIJ reoeipts and disbursements during its continuance, Parsons intee• 85. It shall be lawful for any person claiming an ted in land may it from interest in land which has been, or is about to be, attached, to obtain its release by paying the arrear, attebment , interest, and costs incurred; and all such sums, if paid by a tenant, may be deducted from any rent then or• afterwards due by him to the defaulter; and if paid by a bona\$de mortgagee or other incumbrancer upon the estate, Ilor by any person not being in possession thereof but bona fide claiming an' interest therein e Theo vord•- were substituted for the words. oonÖitute Revenge GI!the" defaulter],:• be-. & • oharp, but shall only take priority o+er other ohafgeå aooording to the date at whioh the payment was made. 1[Such sums when paid by a bona\$de mortgagee or incumbrancer shall further constitute a debt from the defaulter.] Procedure in * 86. • In the sale of immovable property under this of Act the following rules shall be observed immovable property. Fird.—The Bale shall be by public auction to the Public highest bidder. The time and place of sale shall be fixed anotion' by thå Collector of the distict in which the property is situated, or other officer empowered by the Collector in that behalf. {The time may be either previous to or after the expiration of the fasli year. Notification Second.— Previous to Ghe sale the Collector, or one month •other offer empowered by the Colleotof in that before behalf, •shall issue o notice thereof in Engli8h and in the language of the district, specifying the name of the (defaulter; the i0Bition and extent of lud and of his buildings thereon; the amount of revenue assessed on the land, or upon its different sections; the proportion • of the public revenue due during the remainder of the current fuli; and the time, place, and conditions of sale. • *This notice shall be fixed up one mohth at before the sale in the Collector's office and in the Taluk cutcherry, in the nearest police station-house, and on some conspicuous part of the land. Deposit by Third.—A sum of money equal to fifteen per cent of purchaser. the price of the land shall be deposited by the puro ohuer in the hands of the Collector, or other omoer 1 words *ere added by B. 1 of Mad. Act I of 1897. • Under section '2 of the Tamil Nadu Co-operative Sooiety• Act, 1961 Nodu Aot 53 of 1961), where under that Aot or any rule mod' • thereunder my sum due, to o registered moiety from any. peson i' nooveroble u arrears of land revenue and the immovable propeity of such person is brought to sale under tho provisions of the Tamil Nadu Revenue Recovery Act, 1864 and the society i' tho purchaser at such sale, clauses third and fourth of this geotion shall be deemed to be by the Bid olaues u net out in section 42 Similely in cue of recovery of any sum due to any land development bank or the State Land Development oleage third of section 86 shall be deemed to be Bub•tituted set oat in notion of the 'Tamil Nadu Co-operative Lona Developmat Bonks 1984 (Tamil Nada ompoæd by the Olleector in that behalf, •t the time of the purchase,' and where the remainder of the puro f chue•money may not be paid within thirty day', the money so deposited shall be liable to forfeiture. Fourth.—Where the purcher may refuse or omit Rc.ule ia to deposit the said sum of money, or to complete the default of payment of the remaining purchase-money, the proa prty shll be resold at the expense and hazard of such purchuer, ond the amount of all 1088 or expense which noy attend such refusal or omission shall be recove- roble from such in the same muner arrears of public revenue. Where the lands may, on the second sole, sell for o higher price than ot the first sale, the difference or increase shall be the property of him on Those .coount the first Ale wu made. Fi\$h.—All penona bidding •t sale may be •quired to state

whether they are bidding on their own principal behalf or as agent, and, in the latter case, to deposit written authority signed by their principals. If such requisition be not complied with, their bids shall be rejected, or the Third and provisions of section 36 shall not apply to cases where immovable property sold under this Act is not to be purchased by the Government.) purchase by Cover— 87. It shall be competent to the defaulter or to any person acting on his behalf, or claiming an interest therein up to the full amount of the arrears of revenue due with the interest thereon, and all charges which have been incurred in demanding the arrears, or in attaching or managing the estate or in taking the steps necessary for sale, and thereupon the rule shall be that no portion inserted by S or the Tamil Nadu Revenue and City (Amendment) Act, 1937 (Tamil Nadu XIV of 1937). Tamil Nadu Revenue Amendment Act, 1864, in force in Tamil Nadu be subject to the provisions of S.C.A. had at AOC Gon v. o \$ Reo v. Llyway *that no tender must be made until on the day previous to that appointed for the sale, the full sum [paid under this or the next succeeding section] by any tenant, or bona fide mortgagee, or other incumbrancer [or any person bona fide claiming interest in the estate adverse to the defaulter] may be recovered in the manner provided in section 36, [37-A. (I) Any person owning or claiming interest in immovable property sold under this Act may, at any time within thirty days from the date of sale, deposit in the treasury of the taluk in which the property is situated— (a) a sum equal to five per centum of purchase-money, (b) a sum equal to the arrears of revenue for which the immovable property was sold, together with interest thereon and the expenses of attachment, management and other costs due in respect of such arrears, and may apply to the Collector to set aside the sale. (2) If such deposit and application are made within thirty days from the date of sale, the Collector shall pause on order setting aside the sale, and shall repay to the purchaser the purchase money so far as it has been deposited, together with the five per centum deposited by the applicant : Provided that if more persons than one have made deposit application under this section, the application of the first depositor to the officer authorized to set aside the sale shall be accepted. (S) If a person applies under section 38 to set aside the sale of immovable property, he shall not, unless he has drawn such application, be entitled to make application under this section.] (88. (I) At any time within thirty days from the date of the sale of immovable property, application to be made to the Collector to get aside the sale These words substituted for the words "80 paid" by Act 1 of 1909. of Madras Act of 1891. Section inserted in S of Mod. Act I or 100'. or Enting "Refund of deposit" or purchase-money when set aside, On condition. Condition of sale purchaser's name to be registered Certificate of sale Revenue Commission. of Matail "inequality," of migration -or fraud; in publishing or conducting it; but; except as otherwise is hereinafter provided, no sale shall be set aside on the ground of any such irregularity or mistake unless the applicant proves to the satisfaction of the Collector that he has sustained substantial injury by reason thereof. (2) If the application be allowed, the Collector shall set aside the sale and may direct a fresh one. (3) On the expiration of thirty days from the date of the application to have the sale set aside is made under section 37-A or under clause (I) of this section] or if such application has been made and rejected, the Collector shall make an order confirming the sale ; provided that, if he shall have reason to think that the sale ought to be set aside notwithstanding that no such application has been made or on grounds other than those alleged in any application which has been made and rejected, he may, after recording his reasons in writing, set aside the sale. (4) Whenever the sale of any lands is not so confirmed or is set aside, the deposit or the purchase-money, the case may be, shall be returned to the purchaser. (5) After the confirmation of any such sale, the Collector shall register the lands sold in the name of the person declared to be the purchaser and shall execute and grant certificate of sale bearing his seal and signature to such purchaser. Such certificate shall state the property sold and the name of the purchaser, and it shall be conclusive evidence of the fact of the purchase in all Courts and Tribunals, where it may be necessary to prove the same; and no proof of the Collector's seal or signature shall be necessary, unless the authority before whom is produced shall have reason to doubt its genuineness], 1 These words substituted for the words "tipa by 4, of &c., 1 of 1909". 89. When lands may be purchased it, the Public Proclamation of Sale. Collector or other officer empowered by the Collector in this behalf, shall publish in the villages, in which the land sold may be situated, in the cutcherry of the taluk, in the head cutcherry of the district, and in the District Gazette, the name of the purchaser and the date of purchase, together with declaration of the lawful succession of such purchaser to all the rights and property of the former landholder in the said lands. of 40: Where, notwithstanding such publication, any lawful possessor of land may be resisted and prevented from obtaining possession of his purchased land,

any Court of competent' jurisdiction, on application and production of certificate of sale provided for by section 38, shall cause the proper process to be issued for the purpose of putting such purchaser in possession in the same manner as if the purchased lands had been decreed to the purchaser by a decision of the Court

41. All contracts entered into by the defaulter Contracts and with his tenants, and all payments to him by them payment. shall be binding upon the purchaser to the same extent binding on purchaser. aid under the same conditions as laid down in sections 32 and 33 of this Act, 42. All lands brought to sale on account of arrears Bale to of revenue shall be sold free of all incumbrances, and if free of an incumbrance. any balance shall remain after liquidating the arrears Disposal of with interest and the expenses of attachment and sale surplus. and other costs due in respect to such arrears, it shall be paid over to the defaulter unless such payment be prohibited by the injunction of 8 Court of competent. jurisdiction

43. Arrears of rent which on the day of sale may be Recovery of due to the defaulter from his under-tenants shall, in the arrears due event of the sale, be recoverable by him after the sale to defaulter on day of Bale. by Bny process, except distraint which might have been uwd by him for that purpose before the said sale. M.' It shall be* lawful for the Collector, or other Sdeofl.nd omær.âmpowered by the Cöllector in thot behalf, to sell for the Vh019 oi any portion of Qhe eland of a defaulter in Apponioa • of cub. "•ion. hoduetioa of uoouia. ponpoaoa ••euity. of of revenue; provided 00 far may be practicable, no larger wctiom of the land shall be sold than may be suffoient to discharge the arrears with interest, expense• of attachment, muagement, and Ble

45. Where only part of o landed estate held under Sanad-i-Milkiyat-i-ißtimrar, or otherwise subject to the payment of a lump usessment, may be sold, tb useesment upon each part shall be apportioned by Collector previous to sale in manner following :— The amount of revenue to be assessed on each divi• •ion shall bear the game proportion to the actual value of such division ag the total amount of the revenue of the whole estate may bear to the total actual value of the entire estate previous to such division. To thig end the Collector Bhall have power to demand &om landholders and from the karnams of villages accounts of the produce ud of the charges the management of lands to be divided; such landhbllders brnams shall furnish the said accounta when required for a period of not leu than three years next preceding the then current year; where the landholdu may refuse or unreasonably delay to comply with such demand so as to prevent the useument being axed on such divided portions of land, the Collector shall proceed to sell the entire estate. 46. [Confirmation o/ apportionment by Board. [Rep. by me Tdmil Nadu Decentrdizaiaion Act, 1914 (Tamil Nadu 0/191'). .47. When a defaulter tenden secunity, ii lawful for the Collector, or other omoer empowered .bi the Collector in that behalf, to accept it aud poat• pne the sale of the defaulter's property upon ouch conditions and until such time uhemay appoint;ia the event of default being made in the peformucs •of..uch conditions, the or such omoer may sell the property and proceed ag&ot tb bie •eaurity, both. g. • Wha bf ranue,• with •interet othe if 'huge u aforesaid cannot be liquidated by the sale ot vilåd of the property the defaulter, or of his eurety, and the Collector shall have reason to believe that the defaulter or his surety is wilfully withholding payment of the arrears, or hu been guilty of fraudulent conduci in order to payment, it shall be lawful for him to cause the arrest ud imprisonment of the defaulter, or his surety, not being a as hereinafter men- tioned ; but no person shall be imprisoned on accouni Period'0C impri•o•- of arrear of revenue for a longer period thu two meat, years, or for a longer period than six months, if the armar• does not exceed Rs. 500, or for o longer period than three months, if the arrear doesnotexceedRs. 50 ; provided that such imprison- ment shall not extinguish the debt due to l[the State extingui&d. Government by the defaulter, or his surety

49. The Collector shall issue his warrant for the turest of the defaulter, or his surety, or both, not ofuræ.bJing females, which shall specify his or their name, the amount of revenue due and the date on which it became payable, and the warrant shall be signed ond sealed by the authority by whom it was issued. The offcer Oharged with the execution of the warrant shall thereupon arrest the defaulter', or his surety, or both and mnvey him or to the 2[District Jail orthe &entral Jail, Madras], and deliver the warrant to the 8[Jailer], which shall be a sufficeint authority to him to receive the prioner or prisoners. A copy of such warrant shall be retained by the 8(Jailer], who shall forthwith despatch the original to the omoor chugø of the '[jail). •ords• " Provincial Government " zabatituted for word 0' Government " by the Adaptation Order ot 193' •na •ord State "8 •ubatituted for " Provincial " by the Adoptdion Order of 1950.

•ore substituted for tho word' i diaeriei goon of the Modroc City •nd Reve— Act, 1967 Coil Act ot 1967). for tho •ord " pole " b' N. -O fü tho " " Rewnu aecoeery (1864 n • payment by suretio, of be prevuted revenue is payable in kind. Similar process in oase of 0th" speoiæ of revenue, advances, fees, oeueß, All the remedieß pNseribed by this •40t in oue of revenue defaulters may be employed against their sureties, and it shall bo lawful for other omcar empowered by the Collector in that behalf, to enforce the same, simultaneously with, or either previously or subsequently to, their enforce- ment against the principal; so, nevertheless, that no more than the total sum in arrears, and interest with costs and charges, shall be realized from both

51. When land-revenue is payable in kind, it shall be lawful for the Collector or other officer empowered by the Collector in that behalf, to prevent the removal of the crop from the land until a division has been made, and the portion which belongs to i[the .State Government] has been set apart, unless the landholder furnishes such security as the may deem satisfactory. 52, All arrears of revenue other than land-revenue due to I(the State Government], all advaices mode by I[the State Government] for cultivation or other purposes connected with the revenue, and all fees or other dues payable by any person to or on behalf of the village servants employed in revenue or polioe duties, and 811 ce8ses lawfully imposed upon land *Land all sums due to the 8(State) Government, including compensation for any loss or damage sustained by them in consequence of a breach of contract], may be recovered in the same manner ae arrears of land-revenue under the provisions of this Act, unless the recovery thereof Bhall have been or may hereafter .be otherwise specially provided for. The words " theærovinoial Government " •em gub8t2tuted for the word " Government " by the Adaptation Orde of 1937 and the word " Stote " wee aabstituted for by the Adaptation Order of 1950, word. were inserted b nation * of • Beveaue Reoovew (Amadueatl lot, 1,989 for- -.8 2Nmuc-.Røøønv.r Without prejudice to any other mode of : 178 Recovery of recovery which is being taken or may be taken, all sums due to the , loans gruted and all advances made to any person— Tamil Nadu Agro •Industries Corporation (i) by the Tamil Nadu Agro-Industries Corpo- and other . ration Limited, Madras, or Corporations, etc. (ii) by such other • Corporation (the shares of which have been contributed, underwritten or guaranteed by the State Government) as may be notified in this behalf by the State Government in the Tamil Ndu government Gazette, or • (iii) from out of the Amalgamated Tamil Nadu Shores of the Post War Services Re-construction Fund and the Special Fund for Re-construction and of Ex-servicemen together with interest on such loans ond advances, and all sums due to the Corporations mentioned in clauses (i) and (ii) may be recovered in the some manner as arrears of land revenue under the provisions of this Act.] 58. Persons employed in serving notices, or in Process servers otherprocessunder this Act, shall be entitled to batta to be paid bafta, at such rates as moy, from time to time, be fixed- by the Board of Revenue with the sanction of 2[the State Government], and published in the District • Gazette

54. The batta mentioned in the foregoing section, and well's interest, and all oosts and charges incurred charges erable under the authority of this Act, Bhall be recoverable arrear.from the defaulter and his sureties in the same manner mears of revenue. 71 section inserted by the Tamil Nadu Revenue Recovery timendment) Act, 1972 (L'uail Nadu Act 12 of 1972). the Provincial Government " were oubøiitated .;eaovernment " by the Adaptation (jrdor of .1987 't State was gubBtituted for' " Proünoial s' the •uptation;•« bf •1950..> *mue n 55. having beeh •toohed of distrained may be ordered to be put up for sale, ud 'hecot. Beceipt• for payment of seveaue out or dionoi. Coll—tor's •Nietio•. Saving ot to byplicut, the gale may be oountemmanded, the proprietor sholl, nevertheless, be responsible for the expenses incurred in oonsequenoe of the attachment or distraint, in the same manner if the gale hod token plow • •nd in the event of guoh proprietor omitting to discharge the amount, it Bhall be recoverable by the prooess under which the original would have bwa recoverable

56. Every person making a payment of revaue shall be entitled to a receipt for the game, signed by the Collector or other omoer empowered by the Collector in that behalf; such • •receipt shall state the.name of the person making the payment md the subject-matter in respect of which it is paid, and, in ooose of land-revenue, shall the land on which the assessment is due md the names of the persons in rupeat thereof in the Ettlement oooouni

57. Where o defaulter or his surety may reside 0" hold property out of the district wherein default sholl hove been made, the Collector of the district in which suoh defaulter or surety resides or hold:

68. Nothing in this Act shall be held to affect the operation of the provisions of 31....] Regulation X of 1831, in respect to the sale of lands of minors and other disqualified landholders, 4[64. 65. [Repeal of ceretain enactment&.] Repealed by Central Act XII of 1873. 66. [Commencement of Act.] Repeated by Cpntral Act XII of 1873. 1 This section was repealed by section 3 of, and the Second Schedule to, the Tamil Nadu Repealing and Amending Act, 1957 (Tamil Nadu Act XXV of 1957). 2 The words and figures "Regulation xxviii of 1802 and " were omitted from the and the' figures and words of 1802 and " from the marginal note by section 4 of, and the Third Schedule to, ibid. 8 The word and figures " Regulation V Of 1804 and It were omitted from the section and the word " Regulation" was substituted for the words and figures "Regulations V of 1804 and in the marginal note by ibid. This section was omitted by section 4 of the Madras City Land-Revenue and Revenue Recovery (Amendment) 1967 Nadu Act 16 of 1967). • The Tamil Nadu Board of Revenue 'Che Tenil Collectom Regulation, I [Tamil Act of 11 of 1864. Act of 1867. [Tamil 1864. 1937: T.N. Act City Land. Revenue (Amendment) NADU] ACT No. OF 1937.2 [THE [TAMIL NADU] REVENUE RECOVERY AND CITY LAND-REVENUE (AMENDMENT) Act, 1937.] (Received the assent of the Governor on the 7th October 1937; first published in the Fort St. George Gazette on the 12th 1937.) An Act further to amend the 11 Tamil Nadu] Revenue Recovery Act, 1864, and the Madras City Land-Revenue (Amendment) Act, 1867, for certain purposes. WHEREAS it is expedient further to amend the 11 Tamil Nadu] Revenue Recovery Act, 1864, and the Madras City Land-Revenue (Amendment) Act, 1867, for the purposes hereinafter appearing ; It is hereby enacted as follows . — 1. This Act may be called the 11 Tamil Nadu] Revenue Recovery and City Land-Revenue (Amendment) Act, 1937. 4. (1) The Nadu] Revenue Recovery Act of 1864, shall, in its application _ to the 4 [State savings. Of Tamil Nadu], be read and construed as if section 36-A had formed part of that Act from its commencement. 1 These words were substituted for the word " Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. 2 For Statement of Objects and Reasons, see Fort St. George Gazette,

Extraordinary, dated the 17th September 1937, Part I V, pages 2-3. 3 Sections 2 and 3 were repealed by section 2 of, and the First Schedule to, the Tamil Nadu Repealing and Amending Act, 1951 (Tamil Nadu Act XIV of 1951), 4 This expression was substituted for the expression " State of Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by. the Tamil Nadu Adaptation of Laws (Second Amend- ment)AOrder, 1969, 564m •Reyenue.Regoyery and* [193i: TN, City Land-Reveiue (Amendment) (2) The Madras City Land-Revenue (Amend- Madras ment) Act, 1867, shall be read and construed as if Act of 1867. section 18-A had formed part of that Act from its com. mencement. (3) contained in this Act shall be deemed to invalidate any decree or order passed by a Civil Court before the commencement of this Act which has be- come final. i[TAMIL NADU] ACT No. 16 OF 1961. 'h THE MADRAS CITY LAND REVENUE AND REVENUE RECOVERY (AMENDMENT) ACT, 1967. [Received the assent of the Governor on the 10th October 1967, first published in the Fort St. George Gazette on the 18th October 1967 (Asvina 26, 1889).j An Act further to amend the Madras City Land Revenue Act, '1851 and the 11 Tamil Nadu] Revenue Recovery Act, 1864. BE it enacted by the Legislature of the 3[State of Tamil Nadu] in the Eighteenth Year of the Republic of India as follows :— 1, (1) This Act may be called the Madras City Land Short title and Revenue and Revenue Recovery (Amendment) Act, 1967. (2) It shall come into force on such date as the State Government may, by notification, appoint, 2. [The amendment made by this section has already been incorporated in the Madras City Land Revenue of Act, 1851 (Central Act XII of 1851).] .tTamil Nadu 3 The 1[Tami l Nadu] Revenue Recovery Act, 1864 Act] 11 of 1864 Ito certain areas, (If Tamil Nadu] Act 11 of 1864) as amended by this ACT, hereby extended to, and shall be in force in, the areas to which the Madras City Land Revenue (Amendment) Act, 1867 1,Madras Act VI of 1867) was applicable * im- mediately before the date of commencement of this Act, 'These words were substituted for the word "Madras" by the Tamil Nadu Adaptation. of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. a For Statement of Objects and Reasons, see Fort St. G'rge Gazette Extraordinary, dated the 15th July 1967, Part Iv-section 3; pages 56-57, 8 This expression was substituted for the expression f.'State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amend- ment) Order, 1969. 4 This expression was substituted for the expression ' 'Madras Act" by paragraph 3(2) of the Trii Nadu Adaptation of Laws Order, 1970, 7 {T.S. 16] Revenue Recovery (Amena;nent) 4. [The amendment made by this section has already been incorporated in the principal Act, namely, the T- Nadu Revenue Recovery Act, 1864 i Tamil Nadu Act 1 of 1860,] 5. (1) The Madras City Land Revenue (Amendment) Repeal of Act, 1867 (Madras Act VI off 1867) (hereinafter in this Madras Act VI section referred to as the said Act) is hereby repealed. Of 1867' (2) Any reference in any law to the said Act shall ibe construed as a reference to the 11 Tamil Nadu] Revenue Recovery Act, 1864 (IL Tamil Nadu] Act 11 of {864). (3) The repeal by sub-section (1) of the said Act shall not affect— (a) the previous operation of the said Act or anything duly done or suffered thereunder, or (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act, or (c) any penalty, forfeiture or punishment incurred in respect of any offence comlnitted against the said Act, or (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed. (4) Subject to the provisions of sub-section (3). anything done or any action taken including any appointa ment or delegation made, notification, order, instruction For direction issued, under the said Act shall be deemed to have been done or taken under the IL Tamil Nadu] •Revenue Recovery Act, 1864 (11 Tamil Nadu] Act 11 of 1864) and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the IITamil Nadu) Revenue Recovery Act, 1864 (1[Tami l Nadu] Act 11 of 1864). t These words were substituted for the word "Madras" by th e amil Nadu Adaptation Of Laws Order, 1%9 as amended by the Tamil Nadu Adaptation Of Laws (Second Amendment) Ordef, 1969. 2, venue ana Revenue Recovery (Amendment) [1967 : T.N. Act 16 (i) The 21 Tamil Nadu] Revenue Recovery 1864 ot ICTamil Nadu Nadul Act 11 of 1864), as in force immediately Act] n of 1864 a he date of the conunencement•, of this Act in the to the added it' Tamil Nadu] except in the add.ed territories teries, repeal and amended by this Act (hereinafter in this section and saving. rofc.w. • ed. to as tlae 1[Tamil Nadu is hereby extend.ed to, shall bc in force in i, he added territories. (2) If, inuueciately bere)) e i he dale of the commence- Q f this; Act, there is in- ce in the added. territories -ay law col%? esponding to 1 Ike Il'anul [Nadu Act], such. Ad

shall stand repealed on such date. (3) The repeal by sub-section (2) of any law to the *Tamil Nadu Act] in force in the added territories before, the date of the commencement of this Act shall not affect— (a) the previous operation of any such law or any duty done or suffered thereunder, or (b) the liability to incur under any such law; or (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any such law or (d) any investigation, legal proceeding or remedy in respect of any such right; privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed. This expression was substituted for the expression "Madras Act" by paragraph 3(2) of the Tamil Nadu Adaptation of Laws Order, 1970. These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969, 967 : T.N. Act 161 Madras City Land Revenue and Revenue Recovery (Amendment) (4) Subject to the provisions of sub-section anything done or any action taken, including any appointment or delegation made, notification, order, instruction, issued, rule, regulation or form framed, certified, effected under any such law shall be deemed to have been done or taken under the corresponding provision of the Tamil Nadu Act and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the Tamil Nadu Act. (5) For the purpose of facilitating the application of the Tamil Nadu Act in the added territories, any court or other authority may construe the Tamil Nadu Act with such alteration not affecting the substance as may be necessary or proper to adapt it to the circumstances of the court or other authority. (6) Any reference in the Tamil Nadu Act which is not in force in the added territories shall, in relation to those territories, be construed as a reference to the corresponding law, if any, in force in those territories. (7). Any reference in any law which continues in force in the added territories after the date of the commencement of this Act to any law repealed by sub-section (2) shall, in relation to those territories, be construed as to the Tamil Nadu Act. Explanation.—For the purpose of this section, the expression "added territories" shall mean the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959). This expression was substituted for the expression "Act" by paragraph 3 (2) of the Tamil Nadu Adaptation of Laws Order, 1970. 629 1581: Tamil Nadu Revenue Recovery (Amendment) TAMIL NADU ACT NO. 19 OF 1981. * THE TAMIL NADU REVENUE RECOVERY (AMENDMENT) ACT, 1981. (Received the assent of the Governor on the 24th March 1981, first published in the Tamil Nadu Government Gazette Extraordinary on the 25th March 1981 (Panguni 12, Rowthiri—2012-Thiruvalluvar Aandu).] An Act further to amend the Tamil Nadu Revenue Recovery Act, 1864. BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows:— 1, (1) This Act may be called the Tamil Nadu Revenue Short title and commencement. Recovery (Amendment) Act, 1981. (2) Sections 2 to 9 and 11 shall be deemed to have come into force on the 1st day of July 1974

2. In sections 5, 9, 10, 23, 27, 42, 44, 48 and 50 of the Amendment Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act of sections 5, 9, 10, 23, Act 11 of 1864) (hereinafter referred to as the principal Act), for the word "interest", the word "penalty" shall be substituted, and in sections 48 and 50, Tamil Nadu be substituted, Act 11 of 1864

3. For section 7 of the principal Act, the following Amendment section shall be substituted, namely:—of section 7, Tamil Nadu Act " 7. Penalty on arrears.—Penalty shall be charged on arrears of revenue at the rate of 5 per cent per fasli year or part thereof; Provided that no such penalty shall be charged for the fasli year in which the revenue falls due and for the next succeeding fasli year,"

4. In section 8 of the principal Act, in rule Second, Amendment for the word "interest", the word "penalty" shall be substituted, and in section 8, Tamil Nadu be substituted, Act 11 of 1864

5. In section 17 of the principal Act, for the word "interest", the words and figure "interest at the rate of section 17, Tamil Nadu 6 per cent per annum" shall be substituted.Act 11 of

* For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 28th January 1981, Part IV—Section 1, page 22, 164 Revenue Recovery (Amendment) [1981:

T, N, Act 19 Amendment of section 34, Tamil Nadu Act 18 64, Amendment of section 35, Tamil Nadu Act 11 of 1864, Amendment of section 37, pfi 1864,- Amendment of section 37-A, Tamil Nadu Act 11 of 1864

6. In section 34 of the principal Act,—(a) for the words " interest thereon at the rate of six per cent per annum ", the words and figure " penalty chargeable under section 7 " shall be substituted ; and (b) for the words " all arrears, interest the words " all arrears, penalty " shall be substituted, 7, In section 35 of the principal Act, for the words ' arrears , interest " , the words " arrears, penalty" shall. be substituted

8. In section 37 of the principal Act, for the words ' interest thereon " , the words " penalty thereon shall be substi.tuted

9. In clause (b) of sub-section (1) of section 37-A of the principal Act, for the words " interest thereon•"; the: words "penalty thereon " shall be substituted, IO.In section 38 of the principal Act, after sub-section, Amendment Of section 38, Tamil ,Nadu Act of 1864. Amendment of section 54, Tamil Nadu Act 11 of 1864. Ve lidation, (3), the following sub-section shall be inserted, namely " (3-A) No sale shall be set aside by the Collector under sub-section (2) or sub-section (3) unless the purchaser has had a reasonable opportunity of making his. represen- tatione,'

11. In section 54 of the principal Act,—(a) in the marginal heading, for the word " iutest the word " penalty " shall be substituted ; and. (b) for the word " interest " , the word " penalty shall be substituted. 12, Notwithstanding anything contained in judgment, decree or order of any court or other authority, any penalty charged or collected or purporting to have been charged or collected under the principal Act, after the 1st day of July 1974 and before the date of publication of this Act in the Tamil Nadu Government Gazette shall; for all purposes be deemed to be, and to have always 1981 : T, N, Act 19] Revenue Recovery 165 (Amendment) been validly charged or collected in accordance with law as if sections 2 to 4, 6 to 9 and 11 of this Act had been in force at all material times when such penalty was charged or collected and accordingly,— (a) all acts, proceedings or things done or taken by any authority, officer or person in connection with the charge or collection of such penalty shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law ; (b) no suit or other proceedings shall be maintained or continued in any court for aefuad of any penalty so paid ; (c) no court shall enforce any decree or order directing the refund of any penalty so paid,