

# **THE REVENUE RECOVERY ACT, 1890.**

**(Act No. 1 of 1890).**

## **SECTIONS**

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# THE REVENUE RECOVERY ACT, 1890

<sup>1</sup>[ACT No.1 of 1890]  
[14th 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.(1) This Act may be called the Revenue Recovery Act, 1890.

<sup>2</sup>[(2) It extends to the whole of Pakistan].

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

<sup>3</sup>[\* \* \*]

(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.

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<sup>1</sup>. For Statement of Objects and Reasons, *see Gazette of India*, 1887, Pt. V, p. 128 ; for Report Select Committee, *see ibid* 1890, Pt. V, p. 11; and for Proceedings in Council, *see ibid.*, 1887, Pt. VI pp.66 and 67, and *ibid.*, 1890 Pt. VI, pp. 7 and 12. Extended to the State of Bahawapur, *see* G.G.O., 2 of 1962, Art. 2.

Extended to Khairpur State, subject to certain modification, *see* the Khairpur (Federal Laws) (Second Extension) Order, 1953 (G.G.O., 14 of 1953).

It has also been extended to the Baluchistan Su,tc., Union by (i.ii.<>. U! of 1953. inrspeci of proceedings under certain specified laws.

<sup>2</sup>. The existing sub-section (2) as amended by the Federal Laws (Revision and Declaration) (Act 1951 (26 of 1951), s.4 and III Sch., the Burma Laws Act, 1898 (13 of 1898), s.18 and Sch. V the Repealing and Amending Act, 1914 (10 of 1914), s.3 and Sch II the G.G.O. 2 of 1947, Sch., has been subs, by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s.3 and 2nd Sch. (with effect from the 14th October, 1955).

<sup>3</sup>. The original clause (I) omitted by A.O. 1949. Sch.

3. (I) 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 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—

Recovery of public demands by enforcement of process in other districts than those in which they become payable.

(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 <sup>1</sup>[or by any officer to whom such Collector may, by order in writing, delegate this duty, ] and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

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

4. (1) When proceedings are taken against 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 repayment of the amount or the part thereof so paid.

Remedy available person denying: liability to pay amount recovered under last foregoing section.

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<sup>1</sup>. Ins, by the Decentralization Act, 1914 (4 of W14). s.2. and Sch .. Pi .1.

(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.

<sup>1</sup>[(4) This section shall apply if under this Act as in force as part of the law of <sup>2</sup>[India or] Burma, or under any other similar Act forming part of the law of <sup>3</sup>[India or ] Burma, proceedings are taken against a person :n ?[India or Burma as the case may be,] fort he recovery of an amount stated in a certificate made by a Collector in <sup>4</sup>[\* \* \* ], <sup>5</sup>[Pakistan]

5. Where any sum is recoverable as an arrear of land revenue as 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 s authority, proceed to recover the sum as if it were an arrear of land-revenue which has 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.

Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities.

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<sup>1</sup>. Sub-section (4) ins by A.O. 1937.

<sup>2</sup>. Ins. by G.G.O.2 of 1947, Sch., Pt. IV (from 15th August, 1947).

<sup>3</sup>. Subs, *ibid*, for "Burma".

<sup>4</sup>. Subs, *ibid*, for "British India".

<sup>5</sup>. The words "a Province of " have been omitted by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s.3 and 2nd Sch. (with effect from the 14th October, 1955).

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

Property liable to sale under this Act.

(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 there of, shall be void as <sup>1</sup>[against] the <sup>2</sup>[Government] and any person who may purchase chase the property at a sale held for the recovery of the amount stated in the certificate.

(4) Subject to the foregoing provisions of this section, when proceedings are taken against any immovable property under this Act, for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no

in cumbrances created, grants made or contracts entered into by him in <sup>3</sup>[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. Nothing in the foregoing section shall be construed—

Saving of local laws relating to revenue.

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<sup>1</sup>. Subs. by A.O. 19.17, for "against the Government".

<sup>2</sup>. Subs. by A.O.1961, Art.2, for "Crown" (with effect from the 23rd March, 1956).

<sup>3</sup>. *see* definition in the General Clauses Act, 1897 (10 of 1897), s. 3 (20)

(a) to impair any security provided by, or affect the provision 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 authorize the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

8. When this Act has been applied to any local area which is under the administration of

<sup>1</sup>[Federal] Government <sup>2</sup>[\* \* \*] but which is not part of <sup>3</sup>[\* \* \*] Pakistan ], an arrear of land- ' revenue accruing in that local area, or a sum recoverable as an arrear of land- revenue and payable to a Collector or other public officer or to a local authority in that local area, may be recovered under this Act in <sup>4</sup>[\* \* \* Pakistan].

Recovery in Pakistan of certain public demands arising beyond Pakistan.

<sup>5</sup>[9.—(1) The <sup>6</sup>[Federal] Government may direct, <sup>7</sup>[\* \* \*] that an arrear of land- revenue accruing in Burma or a sum recoverable in Burma as an arrear of land-revenue and pay able to a Collector or other public : officer or to a local authority in Burma may be recovered under this Act in <sup>8</sup>Pakistan ] and thereupon such arrear or sum shall be \*o recoverable;

Recovery in Pakistan of land revenues, etc, accruing in Burma.

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<sup>1</sup>. subs, by Khyber Pakhtunkhwa A. L.O. 1975.

<sup>2</sup>. The words "or the Crown Representative " omitted by G.G.O. 2 of 1947, Sch., Part IV.

<sup>3</sup>. Subs, by G.G.O. 2 of 1947, Sch., It. IV, for "British India",

<sup>4</sup>. The words "the Provinces of " have been omitted by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. and 2nd Sch. (with effect from the 14th October, 1955),

<sup>5</sup>. Ss. 9 and 10 were ins. by A.O., 1937.

<sup>6</sup>. subs, by Khyber Pakhtunkhwa A. L.O. 1975.

<sup>7</sup>. For a direction under this Section, see Gazette of India, 1937, ft. I, p.1941.

<sup>8</sup>. Sub. by G.G-O. 2 of 1947, sen. pt. TV for "British India" (from 15th August, 1947).

Provided that the <sup>1</sup>[Federal] Government shall not give any such direction unless it is satisfied that the remedy available under section 4 of this Act in <sup>2</sup>[Pakistan] to a person paying under protest in <sup>3</sup>[Pakis-tan ] an arrear accruing accruing in <sup>4</sup>[Pakistan] is available under Burma law in Burma, to a person paying under protest in <sup>5</sup>[Pakistan] an arrear accruing in Burma.

(2) For recovering by virtue of this section any arrears of tax or penalty due under the enactments relating to income-tax or super tax in force in Burma, the Collector shall have such additional powers as he has in the case of <sup>6</sup>[Pakistan income-tax] and super-tax under the proviso to section 46 (2) of the the Income-tax Act, 1922.

<sup>7</sup>[(3)] Sub-sections (1) and (2) shall apply in relation of India as they apply in in relation to Burma].

10. Where a Collector receives a certificate under this Act, from a collector <sup>8</sup>[in the other Province] or a collector in <sup>9</sup>[India or]Burma he shall remit any any sum recovered by him by virtue of that certificate to that Collector, after deducting his expenses in connection with the matter].

Duty of Collector to remit moneys collected in certain cases,

<sup>10</sup>[11. (1) The <sup>11</sup>[Federal] Government may in respect of any Acceding State direct that this Act shall apply to the recovery of an arrear of ?n land-revenue accruing in that State or a sum recoverable in that c State as an arrear of

Recovery in the Provinces of land revenue. Etc. accruing in an Acceding State.

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<sup>1</sup>. subs, by Khyber Pakhtunkhwa A. L.O. 1975.

<sup>2</sup>. Subs by G. C. Q. 2 q£ 1947, Sch., it. IV. fir for British India (from 15ih. August 1947.).

<sup>3</sup>. Subs by G. C. Q. 2 q£ 1947, Sch., it. IV. fir for British India (from 15ih. August 1947.).

<sup>4</sup>. Subs by G. C. Q. 2 q£ 1947, Sch., it. IV. fir for British India (from 15ih. August 1947.).

<sup>5</sup>. Subs by G. C. Q. 2 q£ 1947, Sch., it. IV. fir for British India (from 15ih. August 1947.).

<sup>6</sup>. Subs, by A.O., 1949, Sch. for "India income-tax".

<sup>7</sup>. Sub-section (3) added by G.G.O.2 of 1947, Sch., Pt. IV (from 15th August, 1947).

<sup>8</sup>. Subs) by Ord. 21 of1960, s.3 and 2nd Sch. (with effect from the 14th October. 1955), for "of another Province".

<sup>9</sup>. Ins. by G.G.O. 2 of 1947, Sch., It. IV (from 15a August, 1947).

<sup>10</sup>. Sec. V.I added by the; Revenue Recovery (Amdt.) Act, 1950 (56,of 19SO), s.2.

<sup>11</sup>. subs, by Khyber Pakhtunkhwa A. L.O. 1975.

land- revenue and payable to a Collector or other public officer or to a local authority in that State, and upon the making of the direction such arrear or sum shall be recoverable by a Collector as if it were an arrear of land-revenue which has accrued in his own district.

(2) For the purpose of a recovery under the section, the <sup>1</sup>[Federal] Government shall.

(a) specify the authority' or authorities in the said State on whose certificate proceedings for recovery may be instituted; and

(b) determine whether and in what manner and to what extent the provisions of section-4 and sub-section (2) of section 9 shall apply.

(3) The Collector shall remit any sum recovered by him under the provisions of this section which authority the certificate after deducting his expenses in "he matter.]

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<sup>1</sup>. subs, by Khyber Pakhtunkhwa A. L.O. 1975.

**THE SCHEDULE  
CERTIFICATE**

From

To

The Collector of

The Collector of  
Dated the      of

19  
is payable on

The Sum of Rs.

Account of

son of

resident

Of

At

Who is believed (to be  
(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 has 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

**THE PUNJAB FRONTIER POLICE-OFFICERS REGULATION,  
1893.**

**(REGULATION No. VII 1893}**

**CONTENTS.**

Sections.

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4. Validation of authority exercised by certain Police Officers.
5. Validation of magisterial powers exercised by certain Police Officers.

**REGULATION No. VII OF 1893.**

**THE PUNJAB FRONTIER POLICE-OFFICERS REGULATION,  
1893-**

*[Received the Governor-General's assent on the 20th May, 1893; published in the Gazette of India on the 21st May, 1893; and the Punjab Government Gazette on the 1st, June, 1893].*

**A Regulation to authorize the conferment of certain powers on Assistant District Superintendents of Police in the Punjab.**

WHEREAS by section 20 of Act, V of 1861 <sup>1</sup>*[(for the Regulation of Police)* it was enacted that Police-officers enrolled under that Act should not exercise any authority except the authority provided for a Police-officer under that Act and any Act which should thereafter be passed for regulating criminal procedure.

And whereas by section 14 of the Code of Criminal Procedure, 1882, <sup>2</sup>*[which*

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<sup>1</sup>. Pakistan Code Vol. 1

<sup>2</sup>. Read now Act V of 1898, S.4 Pakistan Code Vol. 1v.

Code repealed] certain Similar provisions in Act V of 1861, H was enacted that the <sup>1</sup>[Local Government] might confer upon any person all or any of the powers ' conferred or conferrable by or under that Code on a Magistrate of the first, second or third class in respect to particular cases, or to a particular class or particular classes of cases or in regard to ases generally, hi any local area outside the Presidency towns, but that no powers should be conferred under that section on any Police-officer below the grade of Assistant District Superintendent, and that no powers should be so conferred except so far as might be necessary for preserving the peace, preventing crime and detecting, apprehending and detaining offenders in order to their being brought before a Magistrate, and for the performance by the officer of any other duties imposed upon him by any law for the time being in force;

And whereas it is expedient that certain Assistant District Superintendents of Police in the districts of <sup>2</sup>[Hazara], <sup>3</sup>[Peshawar], <sup>4</sup>[Kohat],

### **Punjab FRONTIER POLICE OFFICERS. [1893 Reg. VII**

<sup>5</sup>[Bannu], <sup>6</sup>[Deraisalmail Khan] and <sup>7</sup>[DeraGliazi Khan] be enabled to exercise authority other than that prescribed by section 20 of Act V of 1861;

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<sup>1</sup>. In the North-West Frontier Province for "Local Government" read" Chief Commissioner,', See 6 (1) (b) of the North-West Frontier Province Law and Justice Regulation 1901 (VII of 1901)*infra*

<sup>2</sup>. Portions of the Hazara District now form part of the North-West Frontier Province *see* Gazette of India, 1901 Pt. I, P. 857.

<sup>3</sup>. The District of Peshawar and Kohat now form part of the North-West Frontier Province, Gazette of India, 1901 Pt. P.

<sup>4</sup>. The District of Peshawar and Kohat now form part of the North-West Frontier Province, Gazette of India, 1901 Pt. P.

<sup>5</sup>. Portions of the Districts of Bannu and DeraIsniailtCh v, now form part of the North-West Frontier Province, *see* Gazette of India, 1901 Pt. I p. 857.

<sup>6</sup>. Portions of the Districts of Bannu and DeraIsniailtCh v, now form part of the North-West Frontier Province, *see* Gazette of India, 1901 Pt. I p. 857.

<sup>7</sup>. Dera Ghazi Khan (except the village of Naranji-*see* Gazette of India, 1901 p. 857).

And whereas it is also expedient to empower the <sup>1</sup>[Lieutenant-Governor] of the Punjab to confer on such Assistant District Superintendents of Police in the aforesaid Districts as are hereinafter "mentioned all or any of the powers conferred or conferrable by or under the Code of Criminal Procedure, 1 882 on a <sup>2</sup>[Magistrate] of the first, second or third class:

And whereas previous to the passing of this Regulation authority other than that prescribed by section 20 of Act V of 1861 . ha, been exercised in certain of the aforesaid districts by Assistant District Superintendents of Police;

And whereas also in some of the aforesaid districts powers other than those conferrable by section 14 of the Code of Criminal Procedure, 1882, 4have been conferred on and exercised by an Assistant District Superintendent of Police ;

And Whereas it is also expedient that past exercise of the afore said authority and powers should not be impeached for want of authority in such officers: It is hereby enacted as follows :—

1. (1) This Regulation may be called the Punjab Frontier Police -Officers Regulation, 1893.

(2) it extends to the districts to Hazara, Peshawar, Kohat, BarumDera Ismail Khan and Dera Ghazi Khan; and

(3) It shall come into force at once.

2. Section 20 of Act V, 1861 (*for the regulation of Police* ), shall not apply to any Assistant District Superintendent of Police whose duties are exercised exclusively in connection with the unenrolled border Police-fore.

Section 20 of Act V of 1861 not to apply to certain police Officers.

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<sup>1</sup>. To be construed now "Governor", *see* s. 31 of the Gansral Clauses Act, 1897 (JC of 1S97) North-West Frontier Province, for Lieutenant-Governor of the Punjab *read* Chief Commissioner if the North-West Frontier Province', *see* s. 6 (i) (b) of the North-West Frontier Province Law and Justice Regulation, 1901 (VJI of 1901), *infra*

<sup>2</sup>. *See* now Act V of 1S9S Pakistan Code. Vol

3. Notwithstanding anything in section 14 of the [Code of Criminal Procedure, 1882, the provincial Government] may confer on any such Assistant District Superintendent of Police as aforesaid all or any of the powers conferred or conferrable by or under the Code on a Magistrate of the first, second or third class.

Lieutenant  
Governor  
empowered to  
confer  
magisterial  
powers on  
certain police  
officers.

4. No authority exercised before the commencement of this Regulation by any such Assistant District Superintendent of Police as aforesaid shall be deemed to have been illegally exercised or deprived of effect by reason only that section 20 of Act V 1861 forbade the exercise of such authority.

Validation of  
authority  
exercised by  
certain Police  
Officers.

5. No act done or sentence pronounced in exercise of the powers of a Magistrate by any such Assistant District Superintendent of Police as aforesaid before the commencement of this Regulation, in virtue of an authority purporting to have been conferred by the [Provincial Government] under the code of Criminal Procedure, 1882, shall be set aside or deprived of effect by reason only that the [Provincial Government] had no authority to confer such powers on such Assistant District Superintendent of Police.

Validation of  
Magisterial  
Powers exercised  
by certain Police/  
officers.

1. *see* now Act V of 1898, Pakistan Code Vol. IV.

2. Subs. by the A.O. 1937, for "Lieutenant Governor of the Punjab".

3. Subs. by *ibid*, for "Local Government".