

DISPOSAL OF SURPLUS LAND (SECTION 15)

The land which vests in the state by the operation of the different provision of the Act is to be distributed among the eligible persons in the manner provided by the section 15 of the Act. The Supreme Court in **Kh. Fida Ali** case observed, “The Act makes effective provisions for creating granary of land at the disposal of the state for equitable distribution.” Section 15 reads as under:

(1) the government shall be competent, subjected to the provisions of the sub-section (2) and (3) to dispose land, vested or which may vest in the state under this Act and became surplus and land, which is available under sub-section (2) of section 6 of the Jammu and Kashmir Big Land Estate Abolition Act, Samvat 2007, in consideration of such levy as is provided for in schedule III and subjected to such terms and conditions (including those relating to reservation of adequate land for Kahcharai) and in such manner, as may be prescribed, anything in any law for the time being in force notwithstanding:

Provided that arak, kap, kah-i-krishan and such areas growing fuel or fodder as are notified under clause (f) of section 3 shall continue to be used as such arak, kap, kah-i-krishan or for growing fuel or fodder as the case may be:

Provided further that where the government is satisfied that any land under use as an orchard has ceased to be fit for such continued use, government may permit alternative use of such land subjected to the condition that any excess area allowed beyond the normal ceiling area of 12.5 standard acre on the consideration of the land being used as an orchard, shall vests in the state and be subjected to disposal by the state in the manner provided under this Act.

The land which has been acquired or vests in the state by the operation of the provisions of this Act is to be distributed among the tillers as prospective owners of such land which they were actually cultivating subjected to the condition that such prospective owners has to pay full amount of levy as prescribed by the III schedule of the Act. However, such tillers will be recorded as its prospective owners only if such land is within their ceiling area. After conferring land to the prospective owners whatever land remains with the state, that land becomes surplus land and that land is to be distributed among the eligible persons in accordance with the provisions of the

sections 15 of the Act. Under sub-section 2 of section 15 persons eligible to acquire surplus land has been provided according to the priority. Sub-section 2 reads as under:

(2) the land becoming surplus under this Act shall be allotted according to the priorities given below:-

- a) first priority shall be given to the tiller having less than basic area of 2.5 standard acre;**
- b) second priority shall be given to ex-owners having less than the basic area of 2.5 standard acre;**
- c) third priority shall be given to the refugees of 1947 having less than 2.5 standard acre and having no other source of income;**
- d) fourth priority shall be given to the landless agricultural laborers provided that the landless persons of the same locality shall have priority of claim over those residing outside locality;**
- e) fifth priority shall be given to the refugees of the 1947 having more than 2.5 standard acre, but less than 5 standard acre, provided that all the members of the family of such refugees are actually engaged in agriculture and reside in the village in which the land is situated.**

With respect to above mentioned eligible allottees, sub-section 3 of section 15 gives further preference to each such category of allottees, when, everything else being equal. It says that;

(3) in each category of eligible allottees mentioned in sub-section (2) everything else being equal;

- a) First preference shall be given to persons serving in defence force;**
- b) Second preference shall be given to the persons who were serving in the defence force on or after the first day of April, 1965;**
- c) Third preference shall be given to the gujjar and bakarwals;**
- d) Last preference shall be given to other applicants.**

Sub-section 4 provides limit of surplus land which can be allotted to the eligible persons under this section. It provides that:

(4) only so much of surplus land shall be allotted to any eligible allottee which along with the basic area already held by such allottee, adds up to 2.5 standard acre in the case of allottees falling under clause (a), (b), (c) and (d) of sub-section 2 and 5 standard acre in the case of allottees falling under clause (e) of the aforementioned sub-section.

However the government is not bound to follow the priorities fixed for the allotment of surplus land in favour of refugees of 1947. government is competent to give them first priority under sub-section 4-A Of section 15, which reads as under:

(4-A) notwithstanding anything contained in the foregoing provisions of the section, the government shall be competent to give first priority to the refugees of 1947 in the allotment of surplus land for making up deficiencies in the unit of land prescribed under any of the orders issued by it in this behalf; provided that the aggregate land shall not exceed the ceiling area.

The persons allotted land under this section shall be entitled to acquire ownership rights of such land on payment of such levy in such manner as is mentioned in Part C of schedule III (sub-section 5).

Basic area:- has been explained in explanation to section 15 to mean the aggregate area of land, held as owner or as tenant or otherwise by a person or his members of family, if any, as it existed in respect of refugees of 1947 in the year of allotment in each individual case subjected to such date being not later than the first day of September 1950 and in case of others as on first day of May, 1973.

**Ex-proprietor or ex-tiller liable to pay rent to the state during interim period
(section 16)**

Where any person either owner or tenant or his legal heirs is found in possession of land in excess of the ceiling area, the said person shall be recorded as tenant of the state of the excess land so held by him till the excess land is allotted or possession thereof is transferred to the allottee. During this intervening period such person holding land is liable to pay rent to the state. Section 16 of the Act deals with this aspect, which reads as under:

Where land is held by a person-

- a) **under sub-section (2) of section 6 of the Jammu and Kashmir Big Landed Estates Abolition Act, samvat 2007; or**
- b) **in personal cultivation as owner or as tenant or allottee directly under the state whose rights, titles and interests therein have been extinguished by section 5**

such person shall be liable, in respect of such land from the date of commencement of this Act until the entry into possession of the allottee of such land in pursuance of its disposal under this Act, to payment of rent to the government at the rate of forty times the sum of the land revenue assessed on, and cesses and other charges and dues payable for such land under any law for the time being in force.

Section 16 deals with the two types of case. Firstly under section 4 of the *Big Landed Estate Act* the rights of ownership in land held by a proprietor exceeding 182 kanals is extinguished and under section 6(1) of the Act, same shall vest in the state where the land had not been transferred to the tiller in terms of section 5 of the said Act. Sub-section 2 of section 6 of the said Act provides that the land so vested in the state may be utilized in such manner as the government may decide and in respect of the land which had not been transferred to the tiller, the government may permit the ex-proprietor to retain possession of the land subjected to such terms and conditions as may be prescribed. Secondly under clause (b) of section 16 of the Agrarain Reforms Act the land held by a person in personal cultivation as owner or as tenant or as allottee directly under the state whose rights therein have been extinguished by section 5 may be allowed to retain the said land until the entry into to possession of the allottee of such land in pursuance of its disposal under the Agrarian Act. But in both the cases such owner, tiller or allottee as the case may be has to make the payment of rent at the rate of forty times the sum of the land revenue assessed on and cesses and other charges.

Prohibition on Transfer or Disposal of Vested Land or Dwelling House (section 17)

As we know that no person who is not the permanent resident of the state can hold property in the state and any transfer made in favour of a person who is not a permanent resident of the state is void. Section 17 of the Act reiterates the same principle by imposing restriction on the transfer or disposal of land to the persons who are not the permanent residents of the state, but at the same time it protects the welfare of those

tillers who had come from Pakistan in 1947-48 but are not the permanent residents of the state and are in cultivating possession of the land since any date before first September 1950. Section 17 reads as under:

(1) notwithstanding anything contained in this Act or the rules made thereunder or any other law for the time being in force, but subjected to the provisions of sub-section 2 and 3, no land or dwelling house or structure shall, except as provided under section 140 of the Jammu and Kashmir Transfer of Property Act, samvat 1977, section 4-A of the Jammu and Kashmir Alienation of Land Act, samvat, 1995 and section 69-B of the Jammu and Kashmir Co-operative Societies Act, 1960, be transferred, disposed of or vest under this Act or in execution of any decree or order of the civil court or Revenue Authority or under any other law in favour of any person who is not the permanent resident of the state.

(2) Until, the government directs otherwise, nothing in sub-section 1 shall be deemed to interfere with the possession of land of a tiller who is not the permanent resident of the state, where such tiller, as had come from Pakistan in 1947-48, has been in possession of such land since any date before the first day of September 1950.

The object of section 17 is two fold. Firstly it prohibits the transfer of land to all those, who are not the permanent resident of the state and secondly it protects possession of those who had come from Pakistan in 1947-48 and are not permanent residents of the state.

Sub-section 3 provides that, **“the provisions of section 7, 9 and 11 shall apply to such tillers as is mentioned in sub-section 2 and the ex-owners, ex-intermediary under whom he was holding this land prior to the first day of May 1973, mutatis mutandis, subjected to the following modifications:-**

- a) The installments of rent paid to an ex-landlord shall be deemed to be installments of amount payable to him in lieu of extinguishment of his rights, titles and interests in such land effected by section 4;**

b) Where such ex-owner had an ex-intermediary under him prior to the first day of May, 1973, the rent recovered from the tenant shall be payable to the ex-intermediary after deducting therefrom:-

- i. The rent payable by such ex-intermediary to the ex-owner, and**
- ii. The share of collection charges on pro-rata basis.**

The balance rent, remaining after payment to ex-intermediary shall be payable to ex-owner after deducting therefrom the balance of the collection charges. The payments to both shall be treated as installments of amount payable to them in lieu of the extinguishment of their rights, titles and interests in such land under section 4;

c) the amount payable in lieu of extinguishment of rights, titles and interests of such ex-owner or ex- intermediary shall be the amount payable in accordance with the provisions of part a of Schedule III and

d) ownership rights shall not vest in the tiller and he shall, until the government directs otherwise, continue to hold the land as tiller under the state subjected to such conditions as may be prescribed.

Section 17(3) of the Act provides that the section 7, 9 and 11 of the Act will be applicable to non-state subject tillers subjected to certain modifications. Under section 7 a displaced person who has been allotted evacuee land but does not personally cultivate the land so allotted, the land will not vest in the state, but the allottee has been given an opportunity to resume such land for personal cultivation in terms of section 7 of the Act. And under section 9 such a tiller has to pay to the state rent which was payable by him to ex-landlord and the ex-landlord is thereby entitled to payment in lieu of extinguishment of rights in such land which has vested in the state by section 4, 5 or 6 of the Act, with this modification:

- 1) that installments of rent paid to the ex-landlord shall be deemed to be installment of amount payable to him in lieu of extinguishment of his rights, titles and interests in such land by section 4 of the Act.
- 2) Where such ex-owner had an ex-intermediary the rent recovered from the tenant shall be payable to the ex-intermediary after deducting rent payable by such ex-intermediary to the ex-owner, and collection charges. The balance rent, remaining

- after payment to ex-intermediary shall be payable to ex-owner after deducting there from the balance of the collection charges. The payments to both shall be treated as installments of amount payable to them in lieu of the extinguishment of their rights, titles and interests in such land under section 4.
- 3) The amount payable in lieu of extinguishment of rights, titles and interests of such ex-owner or ex- intermediary shall be the amount payable in accordance with the provisions of part a of Schedule III and
 - 4) Lastly clause (d) of section 17 declares that ownership rights shall not vest in the tiller, until the government directs otherwise. Therefore the tiller will continue to hold the land as tiller under the state subjected to such conditions as may be prescribed.

(JURISDICTION AND PROCEDURE FOR SETTLEMENT OF DISPUTES

(SECTION 18-25)

For the purpose of administration, the whole state is divided in three provinces namely Jammu, Kashmir and Ladakh province. Each province is called a Division of the state. A Division is further divided into number of districts and sub-districts. Prior to the Reorganization of Revenue Department Act 2008 samvat, there were following classes of the revenue officers functioning in the state:

- 1) **Revenue Commissioner:-** having jurisdiction over the whole state.
- 2) **Collector, designed as Governors:-** who were the provincial heads, there were however only two governors one for Jammu and the other for the Kashmir province.
- 3) **Assistant Collector of First Class:-** designed as *Wazir Wazarat* who was district officer.
- 4) **Assistant Collector:-** of second class designed as Tehsildar
- 5) **Assistsnt Collector:-** of 3rd class designed as Naib Tehsildar

The revenue Minister was also treated as Revenue Officer. The Revenue Department was reorganized in the 2008 samvat and thereafter the classes of Revenue Officers which

functioned in the state were re-designated as mentioned in section 6 of the Land Revenue Act. The section enumerates following five classes of Revenue Officers:-

- 1) The Financial Commissioner
- 2) The Divisional Commissioner
- 3) The Collector, the Deputy Commissioner is the collector by virtue of his office
- 4) The Assistant Collector of the first class, the Assistant Commissioner and a tehsildar are Assistant Collectors of the first class
- 5) The Assistant Collector of the Second Class, the Naib-Tehsildar is the Assistant Collector of the second class.

Section 18 of the agrarian Act enumerates the class of revenue Officers within the meaning of the Land Revenue Act for the purpose of Agrarian Act to be appointed by the government. The section reads as under:-

- (1) there shall be following class of officers for the purpose of this Act who shall be appointed by the government, by notification in the government Gazette, namely:-**
- a) **Commissioner Agrarian Reforms and joint Commissioner Agrarian Reforms**
 - b) **Collector**
 - c) **Assistant Commissioner**
 - d) **Tehsildar and**
 - e) **Naib-Tehsildar**

Every officer appointed by the government under this sub-section shall be deemed to be a Revenue Officer within the meaning of section 6 of the Jammu and Kashmir Revenue Act samvat, 1996 and shall exercise such powers within such jurisdiction as the government may, by notification in the Government Gazette specify.

- (2) The general superintendence and control over all Revenue Officers shall vest with the government.**
- (3) Subjected to the control of the Government, the Collectors, Assistant Commissioners, Tehsildars and Naib-Tehsildars shall be subordinate to and under the control of the Commissioner**

- (4) Subjected as aforesaid and to the control of the Commissioner, the Assistant Commissioners, Tehsildars and Naib-Tehsildars shall be subordinate to and under the control of collector.**
- (5) Subjected as aforesaid and to the control of the Collector, Tehsildars and Naib-Tehsildars shall be subordinate to and under the control of the Assistant Commissioners.**
- (6) Subjected as aforesaid and to the control of Assistant Commissioners the Naib-Tehsildar shall be subordinate to and under the control of Tehsildar.**

Powers of the Revenue Officers (section 19)

Under section 19 of the Act the government has power to determine by notification the functions to be discharged and the powers to be exercised by the any officer. Section 19 of the Act reads as under:-

- (1) unless the class of revenue officers, by whom any function is to be discharged or any power is to be exercised, is specified by or under this Act, the government may, by notification, determine the functions to be discharged or the powers to be exercised under this Act by any class of Revenue Officer.**
- (2) The manner and the procedure for the performance of duties, the exercise and conferment of powers, distribution of business and withdrawal and transfer of cases under this Act shall save as otherwise provided by or under this Act, be regulated by the Jammu and Kashmir Land Revenue Act, samvat, 1996 and the rules made there under.**

So according to sub-section 1 the various officers have to perform the functions which has been assigned to them under the Act and the government has also been given power to determine by notification, the functions to be discharged and the powers to be exercised by the Officers.

Sub-section 3 enumerates various powers and functions of the Collector. It reads as under:-

- (3) the following applications, suits and proceedings shall be disposed by the Collector:**

- a) **proceedings section 56 of the Jammu and Kashmir Tenancy Act samvat, 1980;** (section 56 of Tenancy Act deals with the application for wrongful ejection of tenant by the landlord and restoration of possession of land)
 - b) **proceedings under sub-section (2) of section 68-A of the Jammu and Kashmir Tenancy Act samvat, 1980;** (section 68-A deals with transfer of rights of protected tenants and succession to right to occupancy)
 - c) **proceedings under section 24 of the Jammu and Kashmir Big Landed Estates Abolition Act samvat, 2007;**(section 24 deals with extinction of rights in land)
 - d) **application by an owner or by an intermediary that the person, who claims to be cultivating the land as tenant, is not tenant but a trespasser;**
 - e) **all other cases of disputes including those where the party in possession pleads adverse possession against the recorded owner or intermediary.**
- (4) **any application, suit or proceedings of the kind mentioned in sub-section 3, pending at the commencement of this Act before a Revenue Officer subordinate to a collector or any civil or revenue court, shall be transferred to the collector having jurisdiction in the place in which the land is situated.**
- (5) **Any application, suit or proceedings relating to cases specified in clause (e) of the sub-section 3 which, immediately before the commencement of Jammu and Kashmir Agrarian Reforms (Amended) Act 1998, where pending before any civil court, shall, on such commencement, stand transferred to the collector having jurisdiction over the area in which land in dispute is situate, and the collector shall in his capacity as the appellant or revisional authority, as the case may be dispose of the same in accordance with the provisions of this Act.**

The applications mentioned in sub-section 3 are exclusive triable by the collector and as such the jurisdiction of the civil court to dispose of and decide applications of such nature are excluded. Where any application, suit or proceedings with respect to these

specified cases are pending at the commencement of the Agrarian Act before any civil court, or revenue court or officer subordinate to the collector, those cases or applications are to be transferred to the collector.

Revenue Officers under the Act exercise the powers of civil court (section 20)

The Revenue Officers appointed under the Act has been given powers of the civil court with respect to certain matters so that they can exercise the powers given to them with out any hindrance. Section 20 of the Act reads as under:-

The Revenue Officers and the appellant and the revisional authorities, appointed by or under the Act, shall have all the powers of a civil court while trying a suit under Code of Civil Procedure, samvat, 1977 in respect of the following matters, namely:-

- a) **Summoning and enforcing the attendance of any person and examining him on oath or on solemn affirmation;**
- b) **Production and discovery of documents;**
- c) **Proof of facts by affidavits and**
- d) **Any other matter which may be prescribed;**

And every such officer or authority shall be deemed to be a civil court within the meaning of section 480 and 482 of the Code of Criminal Procedure samvat 1939.

According to the first part of the section the authorities have the same powers as the civil courts have with respect to the above four mentioned things. The second part of the section declares that every authority shall be deemed to be civil court within the meaning section 480 and 482 of Cr. P. C. Section 482 of Cr. P. C. prescribes special procedure in certain cases of contempt committed by the person within the meaning of section 175, 178, 179, 180 and 228 of RPC.

Appeals and Revisions (section 21)

The Act creates a hierarchy of Revenue Officers with powers and jurisdiction defined and delimited under the Act. They are all executive officers but have been vested with the power of adjudication of revenue disputes. If any person is aggrieved by the any order of the revenue officer, he may file appeal or revision before the proper authority created

under the Act. Section 21 of the Act has lays down the law relating to the appeals and revisions. Section 21 reads as under:-

- (1) Any person aggrieved by a final order of a collector or Revenue Officer of a class lower than that of a collector may prefer an appeal to the Commissioner having jurisdiction in the area to which the appeal relates.**
- (2) The revenue minister may at any time call for the record of any case in which a Tehsildar or an Assistant Commissioner has passed orders in respect of any evacuees land or state land or any case in which commissioner has passed final order and if he finds that a question of law or public interest is involved in the case, he may pass such orders thereon as he thinks fit:**
Provided that no order shall be passed against any party without affording the party an opportunity of being heard.
- (3) No application for review shall lie against any order passed under this Act or the rules made there under, but clerical or arithmetical mistakes in order or errors arising therein from any accidental slip or omission may, at any time, be corrected by the authority which has made such order.**
- (4) First appeal against a final order passed under the Jammu and Kashmir Agrarian Reforms Act, 1972 or the rules framed there under pending at the commencement of this Act shall be transferred to the commissioner having jurisdiction in the area to which such appeal relates and the commissioner shall thereupon dispose off such appeal in accordance with the provisions of this Act.**
- (5) Second appeal against a final order pending before the Financial Commissioner or any revision against a final order pending before a revenue Minister under the Jammu and Kashmir Agrarian Reforms Act, 1972 or the rules framed thereunder shall be disposed off in accordance with the provisions of this act by the Revenue Minister,**

the second appeal before the Financial Commissioner being treated as an application for revision under this Act.

(6) Any appeal or revision against any other order passed under the Jammu and Kashmir Agrarian Reforms Act, 1972 or the rules framed thereunder, pending at the commencement of this Act, shall abate (*ends*) but nothing herein shall deprive any aggrieved party from contesting such order in an appeal or a revision against a final order that may be passed in the proceedings from which such appeal or revision had arisen.

(7) (a) Where in an appeal or revision, an application for stay is made, the appellate or revisional authority, as the case may be, shall in all cases, except where it appears that the object of granting stay would be defeated by the delay, before granting the stay, direct notice of the applicatrion for the same to be given to the opposite party.

(b) Where the appellant or the revisional authority grants a stay, such stay shall be granted on such terms as to the duration thereof, keeping an account, giving security or otherwise as the authority thinks fit.

(8) A stay granted by an appellant or a revisional authority in an appeal or revision shall, in case where such appeal or revision stands transferred by sub-section (4) to the Commissioner or by sub-section (5) to the Revenue Minister, stands vacated after a period of twenty days from the date of such transfer unless such stay is in the meanwhile re-affirmed in accordance with the provisions of sub-section (7).

The analysis of the section 21 shows that the section gives three types of remedies to the party who is aggrieved of the order passed by the Revenue officer by way of (I) appeal, (II) revision and (III) review. Sub-section (1) of section 21 gives right to appeal to the aggrieved party against a final order, passed by collector or by a Revenue officer subordinate to collector, before the Commissioner having jurisdiction in the area to which the appeal relates. Sub-section (2) of the said section gives a remedy to aggrieved party to test the legality of order passed by Revenue Officer by way of revisional petition before a revisional authority. The revenue minister may at any time call for the record of

any case in which a Tehsildar or an Assistant Commissioner has passed orders in respect of any evacuees land or state land or any case in which commissioner has passed final order and if he finds that a question of law or public interest is involved in the case, he may pass such orders thereon as he thinks fit section 21 (2). Revision under section 21(2) of the Act lies only with respect to the evacuee land and state land. With respect to the other cases revision will lie if the question of law or of public importance is involved. Sub-section 3 of section 21 gives the remedy of review on the ground of clerical mistakes or errors and omissions.

According to sub-section 4 if any appeal is pending under the Agrarian Act 1972 that shall be transferred to the commissioner and who shall dispose the same according to the provisions of the present Act.

Limitation for the Appeals (section 22)

A time limit has been laid down for filing the appeals and if the appellant fails to file the appeal within the prescribed time, a valuable right accrues in favour of the respondent. According to the section 22 the limitation for appeals is 60 days from the date of order appealed from. The period of limitation relating to the cases in the district of Ladakh, in the sub-division of Gurez, in Machhil Illaqa of Kupwara district and Tehsil Karna in the district of Baramulla, in tehsil Gool Gulabgarh, in Naibat Panchari of tehsil Udampur, in the territorial jurisdiction of police station Dudoo Basantgarh and Bermen and Gobin Illaqa of tehsil Ramnagar and in the Thakra Kote and Nagotee Illaqa of Tehsil reasi in the district Udampur, in tehsil Budhal in the district Rajouri, in Niabat Banni in the district Kathua and in Marew, Waran and Paddar illaqa of Kishtwar in the district of Doda and such other areas as may be notified by the government is 120 days (sub-section 1 of section 22). According to the sub-section 2 the provisions of the Jammu and Kashmir Limitation Act samvat 1995 has been made applicable to the appeals arising under this Act, save as otherwise provided under sub-section 1.

Inquires and proceedings to be judicial proceedings (section 23)

All inquiries and proceedings before a Revenue Officer or authority appointed by or under this act or the Rules made thereunder, shall be deemed to be judicial proceedings within the meaning of section 193, 219, 228 of the Rambir Penal Code (section 23).

Where the offence under the section 193, 219 or 228 of the RPC is committed before revenue officer or authority while holding the proceedings, the criminal court can take cognizance of the said offences if the complaint is made by such authority as it will be deemed a court for purpose of section 195 (b) of Cr.P.C.

Appearances by advocates before revenue officers (section 24)

Section 24 of the Act provides for the persons who may appear before Revenue Officers in proceedings under the Act. It reads as under:-

Persons by whom appearance may be made before a Revenue Officer:-

- (1) appearances and applications may be made and acts done before a revenue officer by a person either personally or through an authorized agent;**

Provided that no legal practitioner shall appear as such as an authorized agent in any proceedings under this Act or rules made thereunder, except before a collector or an appellate or revisional authority.

- (2) Appearance may be put, applications made and acts done before a revenue officer or any authority acting under this Act, on behalf of the family by the head of such family.**
- (3) When the appellate or revisional authority, as the case may be, is holding office in the province other than the one to which the appeal or revision pertains, the appeal may be preferred or the application for revision may be presented, before a local Revenue Officer not below the rank of Tehsildar for transmission to such appellate or revisional authority.**

Provided that an appeal or application relating to the district of Ladakh may always be presented before a local revenue officer not below the

rank of Tehsildar for transmission to the appellate or revisional authority, as the case may be.

The section confers a general right to a party to appear, act or make applications before a Revenue officer. The person who is party to proceedings can appear before any revenue Officer either in person or through authorized agent. Authorized agent has not been defined by the Act but Order 3 Rule 2 of the C.P.C. defines authorized agent as persons holding power of attorney, authorizing them to make and do such appearances, applications and act on behalf of such parties. However by way of exception the legal practitioners can not appear before the Revenue Officers on behalf of the parties but they can appear if the proceedings are held before collector and are in appeal or revision.