

(2008) 02 GAU CK 0052
In the Gauhati High Court

Purno Boro

APPELLANT

Vs

State of Assam and Others

RESPONDENT

Date of Decision : 20-02-2008

Acts Referred:

Constitution of India, 1950 — Article 31A, 31B

Citation : AIR 2009 Guw 65 : (2008) 1 GLT 986

Hon'ble Judges : Jasti Chelameswar, C.J.;Hrishikesh Roy, J

Bench : Division Bench

Judgement

Jasti Chelameswar, C.J.—Writ petition is filed with the prayer as follows:

In the premises aforesaid, the petitioner most respectfully prays that your Lordships would be most graciously pleased to admit this petition, call for the records, issue a Rule calling upon the respondents to show cause as to why-

(a) A writ of certiorari should not be issued setting aside the impugned settlement order No. RRT. 132/01/115 dated 02.02.2002 passed by the Respondent No. 2 setting the land measuring 280 Bighas with the Respondent No. 4 (Annexure-2) and

(b) A writ of Mandamus should not be issued directing the State Respondents to settle the 280 Bighas of land with the agricultural tenants (Khatindar); and after perusal of the cause or causes that may be shown and after hearing the parties the above Rule may kindly be absolute and/or pass any other order or orders as Your Lordships deem fit and proper

-AND-

Your Lordships may be further pleased in the interim pending disposal of the above Rule to kindly stay the impugned settlement order No. RRT. 132/01/115 dtd. 02.02.2002 passed by the Respondent No. 2 settling the land with Respondent No. 4 (Annexure-2) and also direct the Respondents not to evict the agricultural tenants in possession of their respective plots of land and/or pass

any other order or orders as Your Lordships deem fit and proper.

2. The first three respondents are the Officers of the State of Assam and the 4th Respondent is a Company registered under the Companies Act. By the impugned proceeding, the 2nd Respondent i.e., Joint Secretary, Revenue (Reforms) Department, settled an extent of 280 bighas of land covered by Dag Nos. indicated in the said proceeding of Village-Sila, under Revenue Circle-Kamalpur, Mouza-Sila Sanduri Ghopa, in favour of the 4th respondent for setting up a Private Industrial Park at a consideration of Rs. 15,000/- per bigha.

3. The petitioner is a former Member of Legislative Assembly of Assam representing a particular Constituency within the limits of which the abovementioned land is located. According to the petitioner, an extent of 322B 2K 18 Ls of Land was originally owned by one Padmadhar Bora and his brother Liladhar Bora, obviously, as co-owners. It is further asserted that in the year 1976, an extent of 280 bighas of land from out of the abovementioned land owned by the abovementioned co-owners was declared as ceiling surplus land under the provisions of the Assam Fixation of Ceiling on Land Holdings Act, 1956.

4. It is further asserted in the writ petition that there are number of cultivating tenants, who are in occupation of the various extents of land within the abovementioned 280 bighas of land and, therefore, these cultivating tenants are entitled for a settlement in favour of each one of them to such parcels of land, which are under their respective cultivation, as mandated by Section 16 of the abovementioned Act. It is the case of the writ petitioner that these various cultivating tenants, being small farmers, are unable to espouse their cause for settlement of the various parcels of land in their favour and, therefore, the petitioner being a public spirited person, chose to espouse their cause. It is the grievance of the petitioner that the State of Assam, instead of setting ceiling surplus land in favour of the various persons, who are allegedly cultivating tenants of various extents of land, chose to settle the land in favour of a Company contrary to the scheme made under the abovementioned Act

5. It must be mentioned, at the outset, that the actual number of cultivating tenants, who are in possession of the various passages of land within the abovementioned 280 bighas of land, is not specified in the writ petition. Obviously, therefore, the actual extent of land that is being cultivated by each one of the uncertain number of cultivating tenants also could not be specified.

6. In support of the claim that various persons are in possession of the various passages of land within the abovementioned 280 bighas of ceiling surplus land, the petitioner filed a series of 15 documents titled as "Certificate of Allotment of the land (under possession of the agricultural tenant) acquired under Ceiling Surplus Act". Each one of these documents purports to allot a certain portion of land specified therein to the persons named therein for the purpose of possessing and using of such land on terms of the conditions mentioned in the documents.

7. The actual contents and the legal effect of these documents will be considered later. The only part, which is required to be mentioned herein, is that all these documents were issued in the month of June, 1976, some are on 21st and some are on 22nd and some of them are undated. The fact that the lands indicated in each one of these 15 documents formed part of the total extent of 280 bighas of land, which is said to be ceiling surplus land mentioned earlier, is not in dispute.

8. When this writ petition was taken up on 4.6.2007, this Court ordered notice to the respondents. On behalf of the first three respondents, Mr. B. J. Talukdar, learned Govt. Advocate took notice. The 4th respondent was duly served and represented by Shri N. Dutta, learned senior counsel.

9. In spite of the fact that they are put on notice, the first three respondents did not choose to file affidavit in this matter. Therefore, we are compelled to proceed with the matter without there being affidavit on behalf of the first three respondents. The 4th respondent, of course, filed an affidavit alongwith the application seeking vacation of the interim order passed earlier.

10. The allegation made by the petitioner that an extent of 280 bighas of land belonging to the two co-owners referred to earlier was declared ceiling surplus under the provision of 1956 Act is not disputed by any of the respondents. In fact, there is some dispute as to whether the persons, who are occupying the land in dispute, are really cultivating tenants or they are simply encroachers in the abovementioned extent of 280 bighas of land. This Court, by an order dated 6.9.2007, for the reasons recorded therein, appointed an Advocate Commissioner to make a spot inspection and record the details of the persons, who are in possession of the various passages of land, which is the subject matter of dispute in this writ petition.

11. In pursuance of the abovementioned order, the Advocate Commissioner, Shri B.C. Das, inspected the disputed property and submitted a report dated 17th Sept., 2007. From the report of the Advocate Commissioner, it appears that the Commissioner visited the property in dispute on 6.9.2007 and 10.9.2007 accompanied by the learned Counsel appearing for the petitioner as well as the 4th respondent and also some of the Officers of the Revenue and Police. It appears from the report that from out of the 280 bighas of land, which is settled in favour of the 4th respondent by the impugned order, approximately 80% of the total area is under actual cultivation of the sali paddy. There are no dwelling houses located in the disputed of land. According to the information gathered by the Advocate Commissioner, 100-150 persons from the nearby villages are actually cultivating the abovementioned extent of land. Some of the cultivators, who are present on the spot, at the time, when the Advocate Commissioner visited, furnished the names of 51 persons, who are said to be some of the cultivators among the abovementioned 100-150 persons.

12. Whether the persons, whose names were collected by the Advocate Commissioner, are really the cultivating tenants of the abovementioned extent of

land or not, is a matter to be decided on an appropriate enquiry. Apart from the abovementioned 51 persons, there may be some other cultivators and such determination is also a matter to be made on an appropriate enquiry. In the absence of any affidavit by the State, we are to proceed only on the basis of the admitted fact that the land in dispute is a ceiling surplus land and also a substantive portion of it is actually under cultivation by uncertain number of persons.

13. Whether these cultivators are entitled for a settlement in their favour in terms of the 1956 Act or not or if all or anyone of them are entitled for a settlement, the procedure by which such ascertainment of rights of settlement is to be followed, are the questions, which fall for our consideration in this writ petition.

14. The Assam Fixation of Ceiling of Land Holdings Act, 1956 is an enactment dealing with Agrarian Reforms. The said enactment is included in the 9th Schedule of the Constitution under Entry 134 of the said Schedule.

15. In Sub-section (o) of Section 3 of the 1965 Act, the expression of "tenant" is defined as follows:

(o) "Tenant" means a person who holds land under another person and is, or but for a special contract would be liable to pay rent for that land to the other person and includes a person who cultivates the land of another person on condition of delivering a share of the produce.

16. Section 4 of the Act prescribes a ceiling on the extent of agricultural land that can be held by any person to be 50 bighas. Section 5 mandates that any person holding land in excess of the ceiling limits specified u/s 4, shall file a return giving particulars of all the lands held by him.

17. Visualizing the possibility of non-furnishing of the necessary information to the State as required u/s 5 of the 1956 Act by some landholders, who are holding land in excess, the Legislature made a provision u/s 6 authorizing the Collector to independently collect such information.

18. Section 7 of the Act requires that the information furnished u/s 5 by the land owner or on information collected by the Collector u/s 6, the Collector shall prepare a draft statement showing, inter alia, the land held in excess of the limit fixed u/s 4 in the case of each of the land owners. Such a declaration/statement prepared by the Collector under the provisions of Sub-section (1) of Section 7 is required to be published as specified in Sub-section (2) of Section 7 and also is required to be served on the "person or persons concerned" in the manner prescribed. Sub-section (2) also contemplates objections being received by the Collector which are to be duly considered and an appropriate order being passed by the Collector after giving opportunity of hearing to such concerned persons. The expression "person or persons concerned", in our view, is significant in the context of the scheme of the Act.

19. Section 12 deals with the determination of the compensation payable for the land that is to be acquired under the provisions of the Act from the holders of excess land. Relevant, in the context, is that Section 12 contemplates that the compensation determined is to be apportioned between the owner and the tenant if there is a tenant in occupation of the excess land.

20. Obviously, therefore, the expression "person or persons concerned" occurring in Sub-section (2) of Section 7, in our view, includes not only the persons, who filed the return u/s 5 of the Act, but also the tenants of such declarants. Section 7 further prescribes that after publication of the draft statement under the provisions of Sub-section (2) of Section 7, and on consideration of objection, if any, received by the Collector from the persons concerned, the Collector shall pass appropriate order. Obviously Sub-section (2) of Section 7* provides for a final determination of the excess land held by any person/declarant. Sub-section (4) of Section 7 declares that with effect from the date on which the final statement is "signed by the Collector under the preceding sub-section, all rights, title and interest of the person or persons whose lands are shown as excess in such statement shall stand transferred to and vest in the State Government free from all encumbrances". The other provisions of the Act may not be relevant for the present purpose.

21. It is in the background of the abovementioned scheme of the Act that the controversy arising in the present writ petition is required to be determined.

As already mentioned that there is no dispute that the land settled in favour of the 4th respondent is a parcel of land vested in the State of Assam as being the land, which was found to be held in excess of ceiling limits imposed under the provisions of 1956 Act. In which case, the said land is required to be settled by the State in accordance with the provisions specified under Sections 16, 17 and 18.

22. Section 16 stipulates that if there is any cultivating tenant in occupation of any portion of the land acquired from the owner, such land shall be settled in favour of the cultivating tenant in accordance with and subject to the various other stipulations specified u/s 16. The details of which are not necessary for the present purpose. Obviously, from the language of the Section 16, it follows that the question, whether there is any cultivating tenant in the land, which is acquired from the owner, is to be determined with reference to the date on which the land was acquired or from the date on which the Collector signed the final statement under Sub-section (4) of Section 7.

Section 16. The manner of disposal of excess land-(1) If there is any cultivating tenant in occupation of the land acquired from an owner then he shall be given settlement of such land within a prescribed period on the following conditions, namely:

(a) That the area of land so settled, together with any other lands held by him or any member of his family either as tenant or as owner shall not exceed in the

aggregate the limit fixed u/s 4 of this Act and

(b) That he shall pay to the State Government in one or more equal annual instalments not exceeding five an amount fixed by it but not exceeding the compensation payable by the State Government for acquisition thereof:

Provided that any amount which is entitled to receive as compensation under the provisions of this Act, shall be adjusted against an equal amount which he is liable to pay under Clause (b) above.

(2) On payment of the full amount under Sub-section (1) above, the land shall be settled with him with the status of a landholder as defined in the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886).

(3) Where the excess land is acquired from a tenant as such and not from the owner thereof, the State Government shall be entitled to settle it, on such terms as it may fix, with the subtenant, if any, who is in occupation of such land subject to the limit u/s 4, or if there be no sub-tenant so entitled, with any person coming within the purview of Sub-section (1) of Section 17 below, with the same status as was held by the tenant from whom the land has been acquired.

23. Section 17 deals with those lands, which are found to be in excess of ceiling limit and acquired by the State under the provisions of the abovementioned Act, but not under occupation of any "tenant" Section 18 deals with a situation where the cultivating tenants, who are entitled for a settlement of land, but decline to take the settlement.

Section 17. Manner of disposal of land which is not settled u/s 16-(1) The State Government or any officer empowered by it in this behalf shall be entitled to settle any land which has not been disposed of u/s 16 in the same manner as any other land which is at the disposal of the Government u/s 12 of the Assam Land and Revenue Regulation, 1886.

(2) The State Government or the officer empowered in this behalf may, for the purpose of settling any land under Sub-section (1) above, eject, if necessary, any person in unauthorized possession.

(3) In making settlement under Sub-section (1) of this Section preference shall be given as far as practicable to the following categories of person in the order of narration stated below:

(a) Landless cultivator who has been rendered homeless due to flood, erosion or earthquake.

(b) Landless cultivator.

(c) Agricultural Farming Corporation as defined in the Assam Agricultural Farming Corporation Act, 1973 (Assam Act VIII of 1973).

Section 18 : Tenant who does not agree to take settle-A tenant who is in occupation of any land transferred to and vested in the State Government under

Sub-section (4) of Section 7 but who does not take settlement of such land in the manner described in Section 16 above, shall acquire no right title and interest in such land and shall be liable to ejectment, without prejudice to any other action that may be taken under the relevant provisions of the Assam Land and Revenue Regulation, 1886 (Regulation I of 1886), or any other law for the time being in force.

24. The question, therefore, is, in view of the admitted fact that the land in dispute is acquired as being the land found to be in excess of the ceiling limits under the provisions of the Act of 1956, whether such land could be legally settled in favour of the 4th respondent and whether there are any cultivating tenants, who are entitled for a settlement in accordance with the provisions of Section 16 or any other class of persons, who are entitled for a settlement u/s 17 of the Act.

25. As already indicated, the question, whether there exists any cultivating tenants or tenants in a particular piece of land, which is acquired under the provisions of the 1956 Act, is required to be determined with reference to the date of the vesting of such excess land. The Act and Rules made therein are obviously silent regarding the manner in which such an ascertainment is to be made. Therefore, in our view, having regard to the Scheme of the Act and the purpose for which the law is professed to have been made i.e. Agrarian Reforms, it becomes the duty and obligation of the State to make an appropriate enquiry to verify whether there are any cultivating tenants in possession of the land on the date of the vesting of the land with the State.

26. The 4th respondent, who is the beneficiary under the impugned order, however, submitted that earlier 11 (eleven) persons who claimed to be the cultivating tenants of some portion of the land, in dispute, in the present writ petition, had approached this Court and this Court found their claims to be untenable and dismissed their writ petition being WP (C) No. 2313/2003 by judgment dated 29.9.2003, which was unsuccessfully carried into appeal being WA No. 302/04 and this Court by judgment dated 5.2.2007 dismissed such an appeal. The unsuccessful appellants approached the Supreme Court by way of SLP No. 11308/07 which was dismissed order dated 23.7.2007.

27. Learned Counsel for the 4th respondent further submitted that in the abovementioned litigation, the said 11 (eleven) writ petitioners were found only to be the encroachers (Touzi Bahira) in view of the recital contained in the Certificate of allotment of the land referred to earlier. Therefore, the argument of the learned Counsel that the cases of the writ petitioners, who purports to represent the people, who are similarly situated as that of the 11 (eleven) writ petitioners mentioned above, does not stand in a better footing.

28. We regret our inability to accept the submissions made by the learned Counsel for the 4th respondent for the following reasons:

(i) The Division Bench which heard WA 202/04 gave the following reasons for

rejecting the claim of the appellants:

24. u/s 16 of the Ceiling Act, if there is any cultivating tenant in occupation he should be given settlement of the land within a prescribed period on conditions delineated therein. If such excess land is not disposed of u/s 16, the State Government or any officer empowered by it would be entitled to settle the same in the same manner as any other land at the disposal of the Government u/s 12 of the Regulations. In making the settlement, however, amongst others, the landless cultivator would be entitled to a preference.

25. The period referred to in Section 16 within which the settlement is to be awarded is six months from the date of acquisition as is evident from Rule 16 of the Ceiling Rules. In absence of the essential facts indicating the date on which the appellants had made applications for settlement of the plots in their possession under the Ceiling Act, absence of their names in the final settlement u/s 7 and any evidence of claim or payment of compensation to them as tenants, in our considered view, their possession of the land, the certificates of allotment and payment of conversion fees by them notwithstanding, they cannot be construed to be cultivating tenants within the meaning of Section 16 of the Ceiling Act. Their claim of settlement of the land in their possession under the above provision of law, therefore, is unsustainable in the prevailing fact situation.

(ii) The Division Bench proceeded on the basis that under the Ceiling Act, 1956 persons claiming settlement as cultivating tenant u/s 16 of the Act are required to make applications. We do not find any support for such presumption either from the language of the Act or any specific rule made under the Act in this behalf, at any rate nothing is brought to our notice.

(iii) The Division Bench also opined that the absence of any material in the final statement prepared u/s 7 of the 1956 Act indicating that they are the existing cultivating tenants and the absence of evidence of any of claim for payment of compensation as tenants are also factors which would militate against the claim for settlement u/s 16. Once again, we find that such an inference is not warranted having regard to the scheme of the Ceiling Act or language of the Act. A final settlement u/s 7 is prepared pursuant to the declaration u/s 5 of the Act. Section 5 of the Act stipulates that any person who holds land either in the capacity as owner or a tenant (both expressions are defined under the Act) which is aggregate exceeds the limit fixed u/s 4 should obviously file a declaration in the prescribed form. Obviously, when a landowner who holds land in excess of the ceiling limit files a declaration, though the prescribed form of declaration in Column 16, requires the land owner to specify "whether excess land is fallow or under personal cultivation or held by a tenant", it would be profitable for the landlord not to disclose the existence of any tenancy as in the event of existence of a tenancy the landlord is required to share apart of the compensation to be awarded under the Act with the tenant. Therefore, the fact that the final statement prepared u/s 7 did not contain names of any tenant, in our view, is not conclusively determinative of the fact that there exists or not a tenant in a

piece of land which is eventually found to be in excess of the ceiling limit held by the landlord.

(iv) We must not be understood to reopen the issue between the parties to the WA 202/04. We hasten to add in view of the fact that such a decision became final between the parties thereto. We only wish to emphasize that the cases of the persons claiming that they are cultivating tenants and are entitled for a settlement u/s 16 of the 1956 Act, are to be determined on a factual ascertainment whether such claimants are actual cultivating tenants of the land, which was found to be in excess of the ceiling limits on the date, when the Ceiling Act came into force, or on and from any subsequent date before when such land was determined to be in excess within the meaning of 1956 Act.

(v) If it is found, as a matter of fact, there exist cultivators over the property, and if such cultivators are also found to be the tenants within the meaning of that expression as defined in Sub-section (o) of Section 3 of the 1956 Act referred to earlier (subject to the other conditions specified in 1956 Act), such a tenants are entitled, as a matter of right, for settlement of the land.

29. Coming to the question of claim of compensation by the tenants under Rule 9 of the Rules framed under the Act contemplates that the Collector shall call the person from whom the excess land is to be acquired to furnish information. The relevant portion of the Rules reads as under:

9. Information required to be furnished for determining compensation u/s 12 - For the purpose of determining compensation u/s 12, the Collector or any other officer authorized by the State Government shall as soon as possible after the publication of the Final Statement under sub-section 5 of Section 7 call any person from whom excess land has been acquired to furnish the following information with 30 days from the receipt of his order of such further period as he may from time to time follow:

(d) Whether the person from whom the excess land has been acquired held it as the owner thereof, and if so whether there is any tenant or sub-tenant then the area occupied by each such tenant or sub-tenant and whether he has acquired occupancy right.

30. Therefore, under the scheme of the Act, a tenant is not called upon to make any claim. However, Section 12 mandates the State to pay a portion of the compensation to be paid to the tenant if the land is ultimately acquired. The question of acquisition of land in our view arises only in a situation where exists tenant who happens to be holding land in excess of the ceiling limit prescribed under the Act. We, therefore of the respectful opinion that the inquiry in Writ Appeal No. 202/2004 proceeded without noticing the scheme of the Ceiling Act of 1956 in this regard.

The Division Bench, in our respectful view, did not examine the issue from the above perspective. Therefore, we reject the submission of the 4th respondent.

31. As we have already mentioned that the State did not choose to file any affidavit in the this matter nor placed any other material before us to establish that such an enquiry as indicated above was ever undertaken by the State ever since the vesting of the land in dispute.

32. On the other hand, it is brought to our notice by the learned Counsel appearing for the respondents that in the earlier round of litigation i.e. W.A. 202/04, a Division Bench of this Court recorded an admission by the Respondents therein (Officers of the State) as follows:

The Circle Officer, North Guwahati Circle, by his letter No. U-GUCHA 4/93/357 dated 21.04.1993 had submitted a proposal for settlement of land measuring 207B IK IOLs in favour of 131 occupants thereof after the acquisition and that on the examination of the proposal, the Deputy Commissioner, Kamrup, accepted it for only three persons namely Herombo Boro, Purna Boro and Mokora Boro for land measuring 5B 2k 8L. The proposal for the rest land was returned for re-submission after appropriate verification. The land records, however, were not corrected, as the three individuals did not apply for settlement. The impugned action was endorsed pleading that the land involved had not been settled in favour of anyone else.

From the above extracted admission of the State, it is noticed that the Circle Officer, North Guwahati Circle submitted a proposal for settlement of the land measuring 207 bighas 1 Katha 10 Lechas in favour of 131 occupants. The Deputy Commissioner, Kamrup, however, accepted only the proposal in reference to 3 persons to the extent of land measuring 5 B 2 K 8 Ls. Even on the admission of the State, the proposal insofar as the rest of the land was returned by the Deputy Commissioner for re-submission after an appropriate verification. Nothing is on record to indicate as to whether such verification was ever conducted. Apart from that, going by the judgment in WA 202/04 and the stand taken by the State, the State Government was proceeding on the basis that the burden of proof is on the claimants to establish that they are cultivating tenants. We find no bans for such an assumption either in the express language of the scheme of the 1956 Act and such an assumption would be repugnant to the rights of the cultivators u/s 16 of the 1956 Act.

33. In the circumstances, we direct the Respondent Nos. 1, 2 and 3 to conduct an appropriate enquiry and ascertain:

- i) As to the what extent of land from out of 280 bighas of land settled in favour of the 4th respondent is under actual occupation and cultivation?
- ii) Who are the actual cultivators and what are the extents of lands, which are in occupation of the cultivators?
- iii) Whether anyone or some or all of the cultivators were in occupation of the property as on the date on which the property in dispute vested in the State of Assam i.e. 1.6.1976. If anyone or some or all of them are found to be the

cultivators as on 1.6.1976, whether they were cultivating their respective parcels of land as "tenants" under the original owner or otherwise,

iv) After such an enquiry, if it is found that such persons, who are in occupation of the land as tenants as on 1.6.1976, they are eligible for settlement under the provisions of Section 16 of the 1956 Act and such extents of land should be settled out to them in accordance with Section 16 of the Act.

v) If someone or all of them are found to be the cultivators as on 1.6.1976, but not "tenants", then their cases are required to be decided in accordance with Section 17 of the 1956 Act i.e., by giving priority to such of the occupants who are land less poor or who are rendered homeless, because of floods. Because, the primary purpose of the Land Ceiling Act is agricultural reform and equitable distribution of wealth. It is only the recognition of such object extra ordinary protection under Article 31A & 31B is given to the said enactment by including it in the Ninth Schedule, saving the acquisition from the attack by the original owner on the ground of the payment of inadequate compensation/less than the market value.

vi) Until such enquiry is concluded and the determination of all the rights of the actual cultivators existing today is made, their possession shall not be disturbed and the operation of the impugned order dated 2.2.2002 shall be kept in abeyance.

vii) The settlement made in favour of the 4th respondent would be subject to the result of the enquiry and the declaration of the rights of the actual cultivators as indicated above.

34. While appointing Sri B. C. Das as Amicus Curiae, this Court, by an order dated 6.9.2007, directed the respondents to pay an amount of Rs. 10,000/- to Sri Das for conducting the commission. Having regard to the facts and circumstances, we are of the opinion the State of Assam shall pay an amount of Rs. 7000/- (Rupees Seven Thousand) only to Sri Das, Amicus Curiae towards full and final expenditure for executing the commission within a period of four weeks from today. It is made clear that if such an amount is not paid within the period stipulated, Sri Das, Amicus Curiae shall be at liberty to bring the same to the notice of the Court.

*Section 7(2): The draft statement shall be published in the offices of the Deputy Commissioner, the sub-divisional Officer, the Circle Sub-Deputy Collector and the Mauzadar, and as copy thereof shall be served on the person or persons concerned in the manner prescribed. Any objection received within 15 days of the service shall be duly considered by the Collector and after giving the objector an opportunity for hearing order shall be passed on these objections.

[The person making any such objection shall ascertain the date on which the objection will be considered and on the day fixed or on any other date to which the consideration may be postponed, the objector is absent, the Collector shall

consider the objections in the absence of the objector and pass such orders as he may think necessary making the statement final.]

(3) The draft statement shall then be made final in terms of the final orders passed under the proceeding subsection and the Collector shall sign it and affix the date.