

CHAPTER IV

LAND REVENUE

4.1 Tax Administration

The administration of Land Revenue Department vests with the Principal Secretary, Revenue Department. For the purpose of administration, the State has been divided into six divisions and each division is headed by the Divisional Commissioner who is assisted by District Collectors. There are 36 District Collectors, 121 revenue Sub Divisions, 358 Talukas headed by the Tahsildar. The Revenue Inspector and Village Officers (Talathi) are responsible at the grass root level for collecting the land revenue and dues recoverable as arrears of land revenue.

4.2 Result of audit

In 2015-16, test check of the records of 109 units of the Land Revenue, showed Non levy/short levy of Occupancy Price, Lease Rent, Unearned Income, Non levy of Non-Agriculture Assessment etc. and other irregularities amounting to ₹ 201.16 crore in 203 observations, which fall under the categories given below in **Table 4.2**.

Table 4.2

| (₹ in crore) | | | |
|--------------|--|---------------------|---------------|
| Sl. No. | Category | No. of observations | Amount |
| 1 | Audit of "Utilisation of Government land allotted for Educational purpose" | 1 | 1.00 |
| 2 | Non levy/short levy of measurement fees, sanad fees, license fee etc. | 9 | 0.94 |
| 3 | Non levy/short levy of fine, non-auction/short recovery of surface rent on account of sand ghats, royalty etc. | 21 | 3.64 |
| 4 | Non levy/short levy/incorrect levy of Non-Agriculture Assessment (NAA), ZP/VP cess and conversion tax. | 63 | 5.80 |
| 5 | Non levy/short levy of occupancy price, lease rent, unearned income etc. | 60 | 67.43 |
| 6 | Others | 49 | 122.35 |
| Total | | 203 | 201.16 |

In response to our observations made in the local audit reports during the year 2015-16 as well as during earlier years, the Department accepted and recovered under assessments/other deficiencies involving ₹ 19.57 crore in 189 observations, out of which 16 observations involving ₹ 77.18 lakh were pointed out during 2015-16 and the rest during earlier years.

This Chapter contains four paragraphs including a paragraph on "Utilisation of Government land allotted for Educational purpose"

4.3 Audit of “Utilisation of Government land allotted for Educational purpose”

Introduction

Maharashtra Land Revenue (MLR) Code, 1966, empowers the Government to allot any land vested in it for educational purpose on occupancy basis or on lease basis subject to the conditions mentioned in the allotment order or in Government Resolutions issued from time to time. It can also be allotted free of occupancy price and free of revenue. The Government land can also be leased out for playground of schools and colleges for a period of 15 years, on payment of lease rent at the prescribed rate.

Audit has test checked 114¹ cases of land allotted for educational purpose in five² districts. The findings noticed as a result of audit are discussed in the succeeding paragraphs.

4.3.1 Short levy of lease rent

As per Government Resolution (GR) (June 1992) lease rent should be levied at the prescribed rate on 50 *per cent* of market value of the land as on 1st January prior to five years from the date of allotment/renewal of lease order. Further, the prescribed rate of lease rent as per GR (May 1984) is eight *per cent*.

Audit observed that land admeasuring 7,900 square meters (sqm) was granted on lease in September 1991 for a period of 15 years for playground. The annual lease rent of ₹ 506 was fixed on the basis of market value³. The lease expired in September 2006 and the Government in their order (July 2014) extended the lease by another 30 years. Government also instructed that the lease rent should be recovered as prescribed in GR of June 1992 from the date of expiry of lease.

As per the GR, the annual lease rent worked out to ₹ 5.93 lakh⁴, thus, lease rent for 10 years from 2006-07 to 2015-16 aggregated to ₹ 59.34 lakh. However, the Department incorrectly recovered ₹ 30 for 30 years at the rate of ₹ one per year. This resulted in short levy of lease rent of ₹ 59.34 lakh. Besides, if the mistake is not rectified, there will also be short recovery on account of the incorrect levy of lease rent in the ensuing years.

After this was pointed out the Department issued notice to the lessee. Further progress in this case has not been reported.

¹ Audit called for 741 cases of land allotted for educational purpose in five districts of which 114 cases were submitted to audit.

² Kolhapur, Nashik, Raigad, Solapur and Thane.

³ Lease rent at the rate of eight *per cent* on 10 *per cent* of market value as on 1976 in terms of GR dated 9 May 1984.

⁴ Area of land 7,900, Rate of land ₹ 2,420 per sqm as per ASR 2009 (i.e. five years prior to the date of allotment in 2014) Market Value = [(6,000 X ₹ 2,420 X 80%) + (1,900 X ₹ 2,420 X 70%) = ₹ 1,48,34,600 and 50% of the MV = ₹ 74,17,300.
Lease Rent per annum = 8% of ₹ 74,17,300 = ₹ 5,93,384.

4.3.2 Short levy of unearned income

Government Resolution of September 1983 issued by R&FD stipulates that permission to sell Government land shall be granted to the land holder holding land as Class-II occupant, subject to payment of 50 *per cent* of market value as net unearned⁵ income.

GoM permitted (June 2008) to transfer the land admeasuring 16,000 sqm. It was allotted (July 1995) as revenue free to an educational trust Pawai, Mumbai (Trust) Raigad for Ashram school. The trust transferred the land to another society. R&FD directed⁶ the Collector to recover the unearned income at the rate of 10 *per cent* instead of 50 *per cent* of the market value as net unearned income. As per the record, the net unearned income was ₹ 32 lakh. But the Department recovered only ₹ 6.40 lakh. This resulted in short recovery of unearned income of ₹ 25.60⁷ lakh.

After this was pointed out, Collector, Raigad accepted (September 2016) the short levy and stated that the recovery would be made.

4.3.3 Non-execution of lease agreements and conveyance deeds

Rule 17 (1) (d) of Registration Act 1908 provides for compulsory registration of lease of immovable property from year to year, or for any term exceeding one year. Further, R&FD vide GR dated 31 October 2006 stipulated that in all cases of allotment of Government land to institutions, local bodies, individuals on occupancy rights or on lease, an agreement shall be executed with the allottee and shall be registered under Maharashtra Stamp Act-1958 by levying proper stamp duty and registration fee so that Government could earn revenue. It was also intimated that the possession of land shall not be given unless the agreement was executed and registered.

Audit found (February-May 2016) that in eight cases in four Collectorate (Kolhapur, Raigad, Solapur and Thane); land was allotted to various educational societies/institutes between May 2007 and July 2011. The land was allotted on occupancy basis and lease basis. This should have been registered as per Article 25 and 36 respectively of the Maharashtra Stamp Act 1958. However, though the possession was given, audit noticed that no lease agreement was executed between the concerned parties. The allotment of Government land on lease without agreement was not in consonance with the provisions of the Act. It also resulted in non-realisation of revenue of ₹ 14.76 lakh in the shape of stamp duty and registration fee.

After this was pointed out, the Department stated (April-May 2016) that steps would be taken for registration of the document as stated by the Audit.

⁵ Unearned income means the difference between current market value or the price realised by way of sale, whichever is higher, and the occupancy price paid at the time of allotment plus cost of improvement.

⁶ As, in case where Government land is allotted on concessional rate for educational purpose and subsequently the land is sold, there is no specific GR/instruction available regarding the rate at which unearned income is to be levied R&FD directed to recover it @ 10 *per cent*.

⁷ Cost of the land= ₹ 64 lakh; unearned income = ₹ 32 lakh. Amount recovered = ₹ 6.40 lakh.

4.3.4 Non-resumption of government land

4.3.4.1 Non-utilisation of land

Rule 8 of the Maharashtra Land Revenue (Disposal of Government Lands) Rules, 1971, stipulates that the land shall be resumed by the Government for breach of condition or if the land was not used for the specific purpose for which it was granted by such date as the Collector may fix.

Scrutiny of the records⁸ in four districts revealed that in 15 cases, the land admeasuring 2,13,023 sqm was allotted to the education societies. These societies had not utilized the land (June 2016). The utilisation period in all these cases stipulated by the Collector had expired. A few instances are shown in **Table 4.3.4.1**.

Table 4.3.4.1

| Sl. No. | Village & District | Purpose | Area | Date of allotment | Date by which construction was to be completed | Present Status mentioned in the Department records |
|---------|--------------------------------|--------------------------|------------|-------------------|--|--|
| 1 | Bhudargad Kolhapur | Education | 28,000 sqm | 28 August 2008 | 27 August 2010 | Land is barren and unused |
| 2 | Rajaram Nagar, Dindori, Nashik | Education and Playground | 12,000 sqm | 16 January 2006 | 15 January 2008 | The construction was not completed |
| 3 | Bokardare Niphad, Nashik | Education | 60,000 sqm | 7 September 2009 | 6 September 2012 | Land is barren and unused |
| 4 | Nashik (Main town) | Education | 4,200 sqm | 4 January 2010 | 3 January 2013 | Land is barren and unused |
| 5 | Moriwali, Thane | Education | 9,840 sqm | 17 December 2002 | 16 December 2005 | Land is barren and unused |

Source : Information furnished by the Department

In addition to above, in one case of Nashik district Government land admeasuring 4,000 sqm was allotted for education purpose in October 1933. The land was allotted on occupancy basis. As such, the title of the land remained with the Government. As per the report submitted by the Talathi⁹ to the Tahsildar Nashik, the land was barren and no construction was found on the land. This indicated that the land was not being used for the purpose for which it was granted. The allotment should have been cancelled and land should have been resumed to the Government.

⁸ Panchanama indicating the present status report prepared by the Talathi on the spot were also checked.

⁹ Revenue Inspector.

After this was pointed out, three Collectors (Kolhapur, Solapur and Thane) replied that matter would be investigated through concerned Tahsildar. Reply from the Collector, Nashik is still awaited (February 2017).

4.3.4.2 Violation of condition in allotment of land

Revenue and Forest Department (R&FD) in their circular dated 8 February 1983 had laid down a procedure for allotment of land. It prescribed that the Collector of the concerned district should scrutinize the proposal received for grant of land for educational purposes. It was further impressed upon that wherever necessary, the proposals should be sent through police intelligence.

Audit found that Government land admeasuring 394.60 sqm in Thane district was allotted (February 2009) by R&FD to Maharashtra Koli Samaj (Society) for its office as well as for educational purpose. The occupancy price of the land amounting to ₹ 51.30 lakh was recovered (May 2010) from the Society. Scrutiny of the case revealed that the Collector, Thane had forwarded the case without fulfilling the conditions laid down in the circular. These are mentioned in **Table 4.3.4.2**.

Table 4.3.4.2

| Sl. No. | Conditions for allotment of land | Violation of condition in allotment of land |
|---------|---|---|
| 1 | As per R&FD circular of February 1983, before allotting the land for education purpose, Collector should scrutinize whether the applicant institute seeking Government land for education purpose had obtained permission from Education Department for starting the school. | Government land admeasuring 394.6 sqm was allotted to Maharashtra Koli Samaj for its office as well as education purpose. Audit noticed that the applicant had not obtained permission from Education Department. |
| 2 | R&FD circular of February 1983 also provides that the institute should have financial resources to meet at least 25 per cent of estimated cost of construction. | As per the statement furnished by the applicant the total estimated cost of the project was ₹ 25.03 lakh. The applicant should have financial strength of ₹ 6.26 lakh. As per the financial statement submitted by the applicant it had only ₹ 1.05 lakh (4 per cent of cost instead of 25 per cent) |
| 3 | As per the circular of 1983, the applicant should submit the building plan in the prescribed format along with the application. | The applicant had not submitted the building plan either at the time of application or afterwards. |
| 4 | As per the circular of 1983, the applicant should submit information in prescribed format which include information on antecedents / bonafide of the institutions, their promoters/office bearers which needs to be checked by the Collector before forwarding the proposal of allotment of land to the Government. | The institution had not submitted the information. The Collector had asked the Police Department to intimate the position of legal cases, if any, pending against the applicant. Police Department intimated that the President of the Society was involved in 36 offences in eight cases registered with them. |

Despite the above deficiencies/shortcomings in the proposal, the Collector, Thane recommended to the Government for grant of land to the applicant. The land was granted in February 2009. The educational institution was required to complete the construction within two years from the date of allotment of land. As per the report submitted (December 2016) by the Talathi to the Tahsildar,

Thane, the institution has not completed the construction of building. In view of the above, the land should have been resumed to the Government.

After this was pointed out (April 2016) Collector, Thane stated (October 2016) that the matter would be investigated.

4.3.4.3 Non-renewal of leases for educational purpose

As per the terms and conditions of orders passed by the Collectors, the allotment of land for playground purpose was for a period of 15 years. It was required to be renewed before the expiry of the lease period by the Government.

Audit noticed that in 42 cases in four¹⁰ districts, the lease period of land allotted for playground to educational institutes had expired between June 1966 and August 2016. The lease of the lands was required to be renewed or the land was required to be resumed to the Government. The lessees neither applied for renewals nor did the Department take any action for resumption of the land. A few instances are given below:

- Collector, Solapur allotted (November 1986) land admeasuring 9,146.10 sqm for playground purpose on lease for a period of 15 years. The Lease expired in November 2001. Paragraph 15 of the terms and conditions of the allotment order stipulated that in case of non-renewal of lease, the Collector shall resume the land. However, the Collector has not resumed the land though more than 15 years have lapsed from the date of expiry of lease.
- Collector, Solapur allotted (June 1988) land admeasuring 6,300 sqm for playground purpose on lease for a period of 15 years. The Lease expired in June 2003. Paragraph 15 of the terms and conditions of the allotment order stipulated that in case of non-renewal of lease, the Collector shall resume the land. However, the Collector has not resumed the land though more than 13 years have lapsed from the date of expiry of lease.
- Collector, Solapur allotted (April 1997) land admeasuring 18,179 sqm for playground purpose on lease for a period of 15 years. The Lease expired in April 2012. Paragraph 15 of the terms and conditions of the allotment order stipulated that in case of non-renewal of lease, the Collector shall resume the land. However, the Collector has not resumed the land though more than 4 years have lapsed from the date of expiry of lease.
- Collector, Kolhapur allotted (March 1994) land admeasuring 8,000 sqm for playground purpose on lease for a period of 15 years. The Lease expired in March 2009. Paragraph 12 of the terms and conditions of the allotment order stipulated that at the end of the lease tenure the lease shall be deemed to be expired and the land shall be resumed. However, even after lapse of more than 6 years, the Collector has not resumed the land.

¹⁰ Kolhapur, Nashik, Raigad and Solapur.

- Collector, Nashik allotted (April 1988) land admeasuring 8,000 sqm for playground purpose on lease for a period of 15 years. The Lease expired in March 2003. Paragraph 13 of the terms and conditions of the allotment order stipulated that in case of non-renewal of lease, the Collector shall resume the land. However, the Collector has not resumed the land though more than 13 years has lapsed from the date of expiry of lease.

After this was pointed out (February to May 2016), Collector, Kolhapur and Solapur stated (May-September 2016) that the matter would be investigated from the Tahsildar concerned and necessary action would be taken. Collector, Raigad confirmed (September 2016) that concerned education society had not applied for extension of lease. However, reasons for non-resumptions were not intimated. Reply from Collector, Nasik is still awaited (February 2017).

4.3.4.4 Lack of action for resumption of land

Rule 8 of the Maharashtra Land Revenue (Disposal of Government Lands) Rules, 1971, stipulates that the land shall be resumed by the Government for breach of conditions mentioned in the allotment order. It also stipulates that if the land is not used for the specific purpose for which it was granted by such date as the Collector may fix, the land shall be resumed.

Land admeasuring 60,700 sqm was allotted (July 1963) to Adarsha Vidya Prasar Sanstha, Kulgaon for educational purpose. Out of the above land, 240 sqm of land was sublet by the Sanstha to a Bank. Hence, Tahsildar, Ambarnath prepared and forwarded (July 2007) the proposal for breach of condition to Sub-Divisional Officer (SDO), Ulhasnagar for necessary action. Thereafter, no action was taken till date either by SDO or by Collector, Thane.

This was pointed out to the Collector, Thane in April 2016, their reply has not been received (February 2017).

4.3.5 Conclusion

The above facts indicate the allotment of land without lease agreements was not in consonance with provision of the Act. Land was not utilised for the purpose for which it was allotted; though the lease period of land allotted to educational institutes had expired, these leases were neither renewed nor was the land resumed to the Government. The Department may like to take necessary steps to rectify the defects in this regard.

4.4 Other Audit Observations

During scrutiny of records of the various land records and land revenue offices, we noticed several cases of non-compliance of the provisions of the Maharashtra Land Revenue Code, 1966 (MLR code), Government notifications/instructions as mentioned in the succeeding paragraphs of this chapter. These are illustrative cases and are based on the test check carried out by Audit. As, such cases are pointed out by Audit repeatedly; there is need on the part of the Government to improve the internal control system so that recurrence of such cases can be avoided.

4.4.1 Short levy of occupancy price

Application of incorrect slab rates and incorrect rate for valuation of land to calculate occupancy price resulted in short levy of ₹ 33.58 lakh

As per Government of Maharashtra (GoM), Revenue & Forest Department (R&FD) resolution (May 2006), allotment of Government land on occupancy or on lease basis and in all the cases where valuation of Government land is to be done, valuation of such land should be determined as per the rates prescribed in Annual Statement of Rates (ASR) as on date on which order is passed for allotment of Government land or other orders consisting of valuation is passed. Further, Government of Maharashtra, Revenue & Forest Department prescribed (April 2008) the specific slabs for valuation of Government land allotted to the various institutions on occupancy price basis. As per instruction 29 of ASR 2013, if Government land situated in rural area is allotted for non-agriculture purpose, market value shall be determined at 50 per cent of non-agriculture rates prescribed in the ASR for that zone.

4.4.1.1 Scrutiny of records in Office of the District Collector, Beed revealed (May 2014) that Collector, Beed sanctioned (July 2013) allotment of Government land admeasuring 49,500 sqm bearing Gut No. 35/1 in mouza Gawari, Tahsil Beed, with advance possession to Maharashtra State Electricity Distribution Company Limited, Latur. The District Collector, Beed recovered the occupancy price amounting to ₹ 40.25 lakh as per the calculation conveyed by Joint District Registrar (Class-I), Beed.

On verification of occupancy price worked out by Joint District Registrar (Class-I), Beed with ASR 2013 it was noticed that he had applied incorrect slab¹¹ rate. As per instruction 29 of ASR 2013 and the provisions of GR quoted *ibid*, the occupancy price worked out to ₹ 55.83¹² lakh. Thus,

¹¹ Slab rate of 100, 80, 60 and 40 applied in place of rates 100, 90, 80 and 70.

¹² Area of land 4.95 Hectare (i.e. 49,500 sqm), Gut No 35/1, Zone Number 2, Rate of Open Land ₹ 350/- sqm. As per instruction 29 of ASR-2013, rate of open land = ₹ 175/- sqm (50% of ₹ 350)

2,000 sqm X 175 X 100% = ₹ 3,50,000/-

2,000 sqm X 175 X 90% = ₹ 3,15,000/-

2,000 sqm X 175 X 80% = ₹ 2,80,000/-

4,000 sqm X 175 X 70% = ₹ 4,90,000/-

39,500 sqm X 175 X 60% = ₹ 41,47,500/-

Total = ₹ 55,82,500/-.

application of incorrect slab rates resulted in short levy of occupancy price of ₹ 15.58 lakh.

After this being pointed out (May 2014), the Collector, Beed stated that difference amount would be recovered.

4.4.1.2 Scrutiny of records in Office of the Tahsildar, Ambegaon revealed (January 2015) that Government of Maharashtra, Revenue & Forest Department, Mumbai sanctioned (February 2013) allotment of Government land with advance possession to Maharashtra State Road Transport Corporation, Pune admeasuring two hectare (20,000 sqm) bearing gut number 28/1/A situated at mouza Tambademala, Taluka Ambegaon, District Pune. The Department recovered (August 2013) the occupancy price amounting to ₹ 17.50 lakh.

Further, it was observed that while calculating the occupancy price, the Department reduced the rate of open land to ₹ 250 per sqm (i.e. 50 per cent of ₹ 500) and calculated the market value at ₹ 35 lakh with arithmetical mistake and again reduced it by 50 per cent and worked out occupancy price as ₹ 17.50 lakh. As per instruction 29 of ASR 2013 and applying the provisions of GR quoted ibid, the occupancy price should have been worked out at ₹ 35.50¹³ lakh. Thus, incorrect calculation¹⁴ had resulted in short levy of occupancy price of ₹ 18 lakh (₹ 35.50 lakh - ₹ 17.50 lakh).

After this being pointed out (January 2015 and December 2015), the Tahsildar, Ambegaon stated that report would be furnished after consultation with Divisional Commissioner, Pune Division and Collector, Pune (January 2015).

The above matter was brought to the notice of Government in June 2016. Their reply was awaited (February 2017).

4.4.2 Short recovery of VAT on auction amount from bidders

Award of right for excavation of sand, without collecting VAT at the rate of 10 per cent at source resulted in short recovery of VAT of ₹ 16.18 lakh

Government of Maharashtra, Finance Department notified (February 2013) that the District Collector having jurisdiction over the area, for the purpose of Section 31(A) (1) (a) of the Maharashtra Value Added Tax 2002 (MVAT), shall collect with effect from 15 February 2013, from the successful bidders in addition to the amount fixed for the auction of sand, an amount at the rate of 10 per cent of the auction amount from the person or dealer who has been awarded the right for excavation of sand.

Scrutiny of records in the Office of the District Collector, Nandurbar revealed (May 2015) that the Collector, Nandurbar carried out e-auction of sand ghats

¹³ Area of land 2 Hectare (i.e. 20,000 sqm), Gut No 28/1/A, Zone Number 2, Rate of Open Land ₹ 500/- sqm, As per instruction 29 of ASR-2013, rate of open land = ₹ 250/- sqm (50% of ₹ 500).

2,000 sqm X 250 X 100% = ₹ 5,00,000/-, 2,000 sqm X 250 X 90% = ₹ 4,50,000/-
2,000 sqm X 250 X 80% = ₹ 4,00,000/-, 4,000 sqm X 250 X 70% = ₹ 7,00,000/-
10,000 sqm X 250 X 60% = ₹ 15,00,000/-, **Total = ₹ 35,50,000/-.**

¹⁴ Reduction of rate of land by 50 % and again reduction of total cost of land by 50%.

between March 2013 and September 2014 and two successful bidders were awarded the right for excavation of sand from designated area. The auction amount of ₹ 323.52 lakh and VAT thereon of ₹ 16.17 lakh was collected from two bidders.

As the VAT at the rate of 10 *per cent* of the auction amount was required to be collected, there was short recovery of VAT amounting to ₹ 16.18 lakh (as against ₹ 32.35 lakh amount of ₹ 16.17 lakh collected) by the District Collector, Nandurbar.

After being pointed out (May 2015) Collector, Nandurbar, accepted to recover balance amount of VAT of ₹ 16.18 lakh.

The matter was brought to the notice of the Government in June 2016. Reply thereto was awaited (February 2017).

4.4.3 Short recovery of un-earned income

Non-working of market value as per ASR resulted in short recovery of un-earned income amounting to ₹ 57.69 lakh

As per Government of Maharashtra, Revenue & Forest Department's Resolution (September 1983), the occupant shall pay to Government an amount equal to 50 *per cent* of the net un-earned income i.e. 50 *per cent* of the difference between current market value and the price realized by way of sale whichever is higher. Further, as per circular issued (July 2002) by R&FD, if the Class-II land is converted into Class-I land (Inam/Vatan land) for non agricultural purposes, 50 *per cent* of amount of market value¹⁵ should be recovered on account of nazrana/un-earned income from the applicant.

Scrutiny of records in the Office of the Tahsildar, Karvir revealed (January 2016) that the occupant of the Inam/Vatan land admeasuring area of 3,109 sqm bearing revised survey number 911/C situated at mauza Kasba Bawada, E-ward within the jurisdiction of Kolhapur Municipal Corporation, Kolhapur (KMC) applied (June 2013) for the Transferable Development Rights (TDR¹⁶) to KMC as the land was coming under the development project of road. The Commissioner, KMC instructed (December 2014) to the Tahsildar, Karvir to recover the amount of nazrana from occupant for conversion of above land. Accordingly, the Tahsildar, Karvir recovered (April 2015) 50 *per cent* nazrana/un-earned income of ₹ 6.04 lakh on the market value of the land of ₹ 12.09 lakh. The detail of working of market value was not found on record.

As per recital of the document executed (June 2013) between the occupant and KMC for transfer of above land, the market value of the land was valued at ₹ 1.27 crore in terms of ASR 2013 as against ₹ 12.09 lakh worked out by the Department. Thus, the nazrana/un-earned income of ₹ 63.74 lakh was to be

¹⁵ Market value as per Section 2 (na) of Maharashtra Stamp Act, 1958, means the price which such property would have fetched if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument, whichever is higher.

¹⁶ In certain circumstances, the development potential of a plot of land may be separated from the land itself and may be made available to the owner of the land in the form of Transferable Development Rights (TDR) which can be loaded on development of a receiving plot.

recoverable instead of ₹ 6.04 lakh. There was a short recovery of nazrana/un-earned income of ₹ 57.69 lakh (₹ 63.74 lakh - ₹ 6.04 lakh).

After being pointed out (January 2016), Tahsildar, Karvir, accepted the observation (January 2016). However, latest on recovery has not been intimated.

The matter was brought to the notice of the Department as well as Government in June 2016. Their reply was awaited (February 2017).