

CHAPTER VI LAND REVENUE

6.1 Tax Administration

At Government level, Principal Secretary (Revenue) is in-charge of the administration of Revenue Department. The Chief Commissioner of Land Administration (CCLA) is responsible for administration of Revenue Board's Standing Orders (BSO), 'The Telangana Water Tax Act 1988' and the 'Telangana Irrigation, Utilisation and Command Area Development Act, 1984', 'Telangana Agricultural Land (Conversion for Non-agricultural Purposes)' Act, 2006 and Rules and orders issued there under. There are 31 districts in Telangana and each district is headed by a District Collector who is responsible for the administration of the district. Each district is divided into Revenue Divisions and further into *mandals*¹⁶⁷, which are under administrative charge of Revenue Divisional Officers (RDOs) and Tahsildars respectively. Each village in every *mandal* is administered by a Village Revenue Officer (VRO) under the supervision of the Tahsildar. VROs prepare tax demands under all the Acts mentioned above for each *mandal* from the village accounts and get them approved by *Jamabandi Officers*¹⁶⁸ concerned. Revenue Inspectors/VROs are entrusted with the work of collection of revenue/taxes such as water tax, conversion tax for agricultural land *etc.* The important functionaries of the Department for Administration of tax is depicted in the organogram shown below. The total receipts from Land Revenue during 2017-18 was ₹ 4.12 crore¹⁶⁹.



¹⁶⁷ *Mandal* is the jurisdictional area of each Tahsildar.

¹⁶⁸ *Jamabandi Officer* is District Collector or any other officer nominated by him not below the rank of Revenue Divisional Officer.

¹⁶⁹ Source: Figures obtained from Office of Principal Accountant General (A&E), Telangana.

6.2 Internal Audit

Internal Audit provides a reasonable assurance of proper enforcement of laws, rules and departmental instructions. This is a vital component of the internal control frame work. Departmental inspections had not been conducted by the Internal Audit wing (Finance Department) created for this purpose¹⁷⁰ after formation of Telangana State (02 June 2014).

6.3 Results of Audit

Out of 42 RDO offices¹⁷¹ and 465 Tahsildar offices,¹⁷² test check of records of seven RDOs and 81 Tahsildar offices conducted during the year 2017-18 revealed non-levy/ short realisation of conversion tax/ penalty and other irregularities. The monetary impact of 53 audit observations was ₹ 119.77 crore, which broadly fall under the categories as given in **Table 6.1**:

Table 6.1
Category of Audit observations on revenue receipt

(₹ in crore)			
Sl. No.	Category	No. of Audit observations	Amount
	Revenue Receipts		
1	Detailed Compliance Audit on “The role of Chief Commissioner of Land Administration in the Management of Government land”	1	117.40
2	Non/short collection of Conversion Fee/ Penalty	25	1.63
3	Non realisation of Market Value in respect of land alienated	12	0.46
4	Irregular remission of Water Tax Demand	7	0.21
5	Other Irregularities	8	0.07
	Total	53	119.77

During the year 2017-18 the Department accepted under assessments and other deficiencies of ₹ 117.40 crore.

There are three broad categories of audit observations. There may be similar irregularities, errors/omissions in other units under the department but not covered in the test audit. Department may, therefore, examine all the units with a view to ensure that the taxes are levied as per provisions of the Act and rules. A detailed compliance audit on “The role of Chief Commissioner of Land Administration in the Management of Government land” in Telangana State and non-compliance issues involving ₹ 117.75 crore is discussed in the succeeding paragraphs.

¹⁷⁰ G.O.Ms. No. 5 Finance (Admn.IV) Department dated 06 January 2009.

¹⁷¹ No. of Revenue Divisional Officers were increased from 42 to 68 after re-organisation of districts.

¹⁷² No. of Tahsildars were increased from 465 to 585 after re-organisation of districts.

6.4 Detailed Compliance Audit on “Role of Chief Commissioner of Land Administration in the Management of Government land”

6.4.1 Introduction

Government Land are managed under the provisions of the Land Revenue (LR) Act, 1317 Fasli and the Rules¹⁷³ made there under. As per Board of Revenue¹⁷⁴ Standing Order (BSO) 34A of Telangana Board of Revenue, it is necessary to maintain and update land records in order to protect Government land from encroachment. Land belonging to Government is prohibited from alienation and registration by the Registration Department. As per Board of Revenue Standing Order (BSO), Government land which is not required for immediate use can be given on grant/ lease basis by the Government to individuals/ institutions subject to conditions stipulated by the Government. Violation of conditions put forth in the lease/ grant orders will result in resuming the land back to the Government.

Land being a scarce and finite resource, it needs to be used efficiently by the State Government. Out of the total area of 238 lakh acres of the State, 56.94 lakh Acres is classified as Government land. In the eight sampled districts¹⁷⁵ selected for field study, the extent of Government land was 13.55 lakh Acres (23.80 *per cent*), as indicated in the map.



¹⁷³ In exercise of the powers conferred by Section 172 of the Andhra Pradesh (Telangana Area) Land Revenue Act, 1317 Fasli (Fasli year means period of 12 months from 01 July to 30 June. By adding 590 to Fasli year one can get the corresponding calendar year) [Act No.VIII of 1317 F], the Andhra Pradesh (Telangana Area) Land Revenue Rules, 1951 were framed.

¹⁷⁴ The Andhra Pradesh Board of Revenue (Replacement by Commissioners) Act, 1977.

¹⁷⁵ Selected using random sampling method without replacement out of the total 31 districts in the State.

6.4.2 Audit Framework

Audit on “Role of Chief Commissioner of Land Administration in Management of Government Land” in Telangana State was taken up covering the period from 2014-15¹⁷⁶ to 2017-18. Eight Districts¹⁷⁷ (out of 31 Districts¹⁷⁸ in the State) were selected based on the extent of Government land and three Mandal Tahsildars¹⁷⁹ each in these eight districts using random sampling method without replacement. The respective jurisdictional District Registrar (DR)/Sub Registrar offices (SR)¹⁸⁰ were also audited besides offices of CCLA and Special Chief Secretary to Revenue Department.

The objective of audit was to seek an assurance about the compliance to the land management policy. Further, existence of mechanism to monitor and track the usage of land for the purposes for which it was allotted; for timely detection and resumption of encroached Government land as well as role of CCLA in inventory, protection and encroachment of Government land was to be seen in audit.

Audit findings were benchmarked against the criteria sourced from the following:

- Board of Revenue Standing Orders
- The Telangana Land Encroachment Act, 1905
- The Telangana Assigned Land (Prohibition of Transfer) Act, 1977
- Telangana Rights in Land and Pattadar Pass Books (Amendment) Act, 2017
- The Andhra Pradesh Land Allotment Policy 2012 as adapted by State of Telangana in May 2015
- Notification and De-notification of Government land under Section 22-A of the Registration Act, 1908

The Comptroller and Auditor General of India has conducted a Performance audit of ‘Land Allotment’ in Andhra Pradesh during the five year period 2006-2011 and reported in Audit Report 2012. The Audit Report was discussed in Public Accounts Committee (PAC). The State Government had introduced Government Land Allotment Policy in the year 2012.

¹⁷⁶ Since formation of Telangana State on 02 June 2014.

¹⁷⁷ Mahabubnagar, Medchal-Malkajigiri, Nalgonda, Nizamabad, Rangareddy, Sangareddy, Suryapet and Warangal Urban.

¹⁷⁸ Hyderabad District was excluded from sample selection as no information was furnished by Revenue Department on status and availability of Government Land in the District.

¹⁷⁹ Armoor, Boothpur, Chivvemla, Ghatkesar, Hanamkonda, Hasanparthy, Ibrahimpatnam, Inavole, Jadcherla; Mahabubnagar Rural, Maheshwaram, Mellacheruvu, Miryalaguda, Mugpal, Nalgonda, Narketpally, Nizamabad South, Patancheru, Sangareddy, Shamshabad, Suryapet, Uppal, Quthbullapur and Zaheerabad.

¹⁸⁰ DRs- Mahabubnagar, Nalgonda, Nizamabad, Sangareddy and Warangal; SRs- Armoor, Ghatkesar, Ibrahimpatnam, Jadcherla, Kodad, Maheshwaram, Miryalaguda, Narketpally, Quthbullapur, Shamshabad, Uppal, Suryapet, Warangal Fort and Zaheerabad.

6.4.3 Audit Observations

6.4.3.1 Government Land Inventory and Database

CCLA has not classified the land into assignable and non assignable as required under Board of Revenue Standing Order 15.

- For the purpose of BSO 15 (Board of Revenue Standing Orders) land may be classified as assignable and non-assignable by Government. The CCLA did not have the data on the land segregated under different classifications, despite being the administrative head of the Revenue Department.

While the CCLA did not offer specific remarks, the Tahsildars of the test checked Mandals stated (between March and July 2018) that land classification was last done sixty years back (1954-55) as per *khasrapahani*¹⁸¹.

- In order to update the private and Government land records, the State Government initiated¹⁸² Land Records Updation Project (LRUP), across the State with an objective to prepare accurate land records reflecting ground reality i.e., ownership of land held by private persons and owned by Government. LRUP commenced in September 2017 is still in progress. An extent of 2,21,65,130 Acres (93 *per cent*) of land was verified and balance 16,53,421 Acres is yet to be surveyed under LRUP. It was found in Audit that there were unresolved boundary disputes between Forest Department and Revenue Department involving 6,40,623 Acres. Boundary disputes in 19,584 Acres of Waqf land were also not resolved. The CCLA did not offer remarks regarding resolving these issues under LRUP.

6.4.3.2 Land Allotment Policy

Land Bank was not established by CCLA as envisaged under Telangana State Land Allotment Policy and there was no follow-up on usage of land alienated.

Guidelines with regard to Government land to be allotted for various purposes to different Government departments and private organisations both in terms of extent and rate were issued under the Andhra Pradesh Government Land Allotment Policy effective from 14 September 2012. Consequent upon re-organisation of the State, Government of Telangana adapted¹⁸³ the 'Andhra Pradesh Government Land Allotment Policy'.

- Telangana State Land Management Authority (TSLMA) was constituted (October 2012) with CCLA as Chairman.
- As per item 2(c) of the policy, CCLA was vested with powers to process request for land grant from the applicants and recommend land allotment.

¹⁸¹ *Khasrapahani* is a legal agricultural document used in India that specifies and keeps records of land and crop details.

¹⁸² Circular No.1 of CCLA, Telangana in Ref. No. CMRO/342/2017 dated 9 September 2017.

¹⁸³ G.O.Ms.No.61 of Revenue (Assignment.I) Department dated 15 May 2015.

The policy envisaged CCLA to maintain comprehensive record of land alienations/ assignment proposals received from the applicants besides establishment of land bank exhibiting the details of Government land and allotments made in order to have a transparent and accurate system of allotments made to various agencies. CCLA is also required to monitor the utilization of land by the alienees for the intended purpose and to take action for resumption of land by the authorities concerned in case of violation of conditions of land alienation/ lease.

Audit observations on deficiencies in management of Government land are discussed below.

- CCLA did not maintain comprehensive record of land alienations/ assignment proposals viz., applications received, processed, submitted to TSLMA and further submission to Government for approval etc.
- Land Bank/ database was not established as envisaged in the Land Allotment Policy in the absence of which audit could only review the land alienation/ assignment records based on the Government Orders available in the website <https://www.telangana.gov.in> and files produced by the office of CCLA.

The CCLA accepted (August 2018) the audit observation and replied that the procedures would be followed scrupulously.

- Further, as per item 3(e) of Land Allotment Policy, CCLA was required to obtain periodical reports on usage of land by different allottees from the District Collectors. It was however noticed that in respect of 39 land alienation (approved between 2008 and 2018) cases test checked, CCLA had not obtained quarterly reports on utilization of the land for the intended purpose by the user agencies in respect of 22 land alienations granted between 2013 and 2016. This indicates that there was no proper monitoring by the CCLA on the land use by the alienee institutions.

The CCLA replied (August 2018) that reports on utilization of alienated land would be intimated to Audit.

6.4.3.3 Properties prohibited from registration

Revenue authorities had not updated the Prohibited properties list periodically and the same was not communicated to Registering officers as a result of which Government land worth ₹ 145.20 crore was unauthorisedly sold by private parties.

As per the Registration (Amendment) Act, 2007, list of properties prohibited under Section 22-A of Registration Act 1908 was to be prepared and updated by the Revenue authorities (CCLA) as and when any changes were made or notifications and de-notifications were issued. This was to be communicated to Registration Department for preventing the transfer of these properties to other persons by way of registration. Government land falls under the category of prohibited properties.

Audit findings were as follows:

- The list of prohibited properties last prepared (between March 2012 and December 2013) by the Revenue Authorities was not being updated and furnished to the registering authorities in the test checked unit offices. Non-preparation of list of prohibited properties periodically poses the risk of Government land being registered in favour of private parties as illustrated below.
- Audit scrutinized records of Tahsildar, Serilingampally Mandal¹⁸⁴ and found that Government land to an extent of Acres 816.04 Guntas in Sy.No.44 of Miyapur Village was illegally sold (January 2016) by private persons by executing General Power of Attorney and six sale deeds due to non-notifying these land in the list of prohibited properties by the CCLA/ Revenue Department. Although Government cancelled part of land (5.00 acres), it however, failed to cancel the remaining 20 acres of land which is valued at ₹145.20 crore as per the basic value registers maintained by the Registration Department. Tahsildar, Serilingampally replied (July 2017) that the balance 20 acres would be cancelled soon which was not confirmed by the department (March 2019).

6.4.3.4 Government Assigned Land under un-authorized occupation

Government has not resumed the Assigned land although an extent of Acres 12,666.25 Guntas valued at ₹ 1,096.45 crore was under unauthorised occupation of third parties.

As per Board Standing Orders BSO-15, Government is empowered to assign Government land in favour of individuals/ institutions and firms either on payment of value or free of cost. Section 3 (1) of the Act¹⁸⁵ prohibits re-transfer of any assigned land by way of sale, gift, mortgage, exchange, lease or otherwise. Further as per item 3 (a) (vi) of Telangana Land Allotment Policy, upon assignment, if the assignee uses the land for purpose other than for which it was assigned or he transfers the land in favour of some other persons unauthorisedly, then the Government shall have power to resume the land in their favour.

It was observed that assigned land to an extent of Acres 12,666.25 Guntas valued¹⁸⁶ at ₹ 1,096.45 crore was under unauthorized occupation of third parties i.e., other than the original assignees in 322 villages covered by 24 Mandals in the eight test checked districts. CCLA being the administrative head of the Department, however, failed to monitor resumption of assigned land in occupation of third parties.

The Tahsildars of the test checked unit offices replied (between March and July 2018) that as per the orders¹⁸⁷ of the Special Chief Secretary proposals

¹⁸⁴ Out of 465 Tahsildar Offices.

¹⁸⁵ The Telangana Assigned Land (Prohibition of Transfer (POT)) Act, 1977.

¹⁸⁶ Value of the land classified as 'Dry land' being the least was adopted.

¹⁸⁷ Memo No.4233/Assn.1(3)/2018 of Revenue (Assn.I) Department dated 05 March 2018.

have been sent to Government for reassignment of resumed land to present occupier and orders are awaited. The fact however remained that the notification to that effect was not issued by State Government so far and that CCLA had not engineered any monitoring mechanism to ensure resumption of land to Government.

6.4.3.5 Alienation/ Allotment of land

Land Allotment Policy 2012 envisages allotment/alienation of Government land on payment of prevailing market value. In two cases 35.00 Acres of land was alienated by the Government to private agencies at lower rates against the land allotment policy resulting in loss of revenue of ₹ 117.40 crore.

As per item 3(b) of Land Allotment Policy 2012, the allotment/ alienation shall be on payment of prevailing market value (PMV) as recommended by the Collector and the TSLMA. PMV should be ascertained by conducting local enquiry. The land value shall not be less than the basic value¹⁸⁸ of the land.

It was noticed from 39 alienation files produced by CCLA office, that undue benefit of ₹ 117.40 crore was given to two private institutions¹⁸⁹ by allotting the land without considering the value recommended by the District Collector/ TSLMA which are discussed below.

- The Government alienated¹⁹⁰ 20 acres of land to St. Ann's High School, Secunderabad on payment of ₹ 30 lakh at the rate of ₹ 1.50 lakh per acre, and land was handed over in September 2006. Based on a PIL filed against the value fixed by Government, the Hon'ble High Court of Andhra Pradesh ordered¹⁹¹ to collect land cost at ₹ 3,000 per sq. yard with interest at nine *per cent* per annum from the date of allotment (October 2006) which was also upheld by the Supreme Court. The land cost with interest (from October 2006 to August 2018) worked out to ₹ 59.35 crore was remained uncollected (August 2018). The efforts made by the CCLA to collect the land cost from the institution as fixed by the Hon'ble Court was not on record. The CCLA did not furnish (August 2018) specific reply.
- Government in deviation to the Land allotment policy had alienated¹⁹² (August 2017) an extent of 15 acres to M/s Raja Bahadur Venkatarama Reddy Educational Society at meagre rate of ₹ 1 per acre as against Prevailing Market Value of ₹ 14.52 crore per acre. The basic value of

¹⁸⁸ Basic value means the land value entered in the Basic Value Register notified by Government from time to time and maintained by the Sub-Registrar.

¹⁸⁹ St. Ann's High School, Secunderabad; and M/s Raja Bahadur Venkata Rama Reddy Educational Society, Hyderabad.

¹⁹⁰ G.O.Ms.No.1217 of Revenue (ASN.V) Department, dated 23 August 2006.

¹⁹¹ In PIL No.383/2012, dated 25 July 2014.

¹⁹² Allotment of 10 acres to M/s Raja Bahadur Venkatarama Reddy Educational Society in G.O.Ms.No.179 of Revenue (Assn.II) Department dated 8 August 2017 plus advance possession given for additional 5 acres vide Memorandum No.6908/Assn.II(2)/2016, dated 24 August 2017.

the land as per the records of Registration Department was ₹ 3.87 crore per acre. The failure of CCLA to fix the land value not less than the basic value resulted in undue benefit to the alienee institution besides revenue loss to the Government to an extent of ₹ 58.05 crore.

The CCLA replied (August 2018) that the alienee institution was engaged in various social and welfare activities and that the land cost was fixed as per the decision of the Government.

The fact however remained that the institution charges fee *viz.*, college fee, hostel fee etc., for all its activities, and do not provide services totally free of cost to the students to term it as engaged in social and welfare activities. Thus, alienation of the land below the basic value is in violation of the Land Allotment Policy.

6.4.3.6 Leased land of Secunderabad Cantonment Area

In Secunderabad area Land valued at ₹708.53 crore was under occupation of 565 lessees despite expiry of lease period, besides non realisation of ₹4.31 crore towards conversion charges from 56 lessees whose land was converted from leasehold to freehold.

Certain land of Secunderabad area were leased out to private persons since 1933, for a period of 30 years initially, renewable for every 30 years not exceeding 90 years on the whole. These leases have been monitored by the Joint Collector of Hyderabad District as per The Telangana (Secunderabad Area) Land Administration Rules (TSLAR), 1976 and the CCLA is competent authority to sanction renewal of leases.

- The Government had approved¹⁹³ a scheme for conversion of leasehold land to freehold in Secunderabad subject to payment of conversion charges. Government subsequently extended the benefit of conversion from time to time and finally¹⁹⁴ up to 31 December 2005.
- Out of 2,304 leaseholds existed at the time of introduction of conversion scheme, 1,739 lessees applied for conversion. The CCLA had issued conversion orders to 1,524 lessees involving conversion charges of ₹ 61.32 crore, of which ₹ 57.01 crore was only collected leaving a balance of ₹ 4.31 crore due from 56 lessees as of August 2018.

The arrears towards conversion charges as discussed above was due to granting free hold right to the lease land without collecting conversion charges in advance by CCLA.

- Out of 1,739 lessees that applied for conversion, conversion orders were issued in respect of only 1,524 cases and the details such as subsistence of the leases and receipt of rentals of remaining 215 cases is not on record. Thus non finalization of conversions in respect of 215 applications resulted in non realisation of considerable revenue to the exchequer.

¹⁹³ G.O.Ms.No.816 of Revenue Department, dated 09 August 1994.

¹⁹⁴ G.O.Ms.No.1607, dated 30 August 2005.

As per Rule 17 of TSLAR, application for renewal of lease shall be made to the Estate Officer two months prior to the date of expiry of lease period. In case, the lessee fails to apply for renewal of lease within the stipulated time, the lease stands cancelled and the possession of the lessee in such property is treated as un-authorized and the Government shall resume the land as per law after giving notice to the lessee.

- The leases of remaining 565 lessees who had not applied for conversion, had expired (between November 1935 and December 2015) and show cause notices were issued. It was however noticed that the lessees neither applied for conversion from leasehold to freehold by paying the conversion charges nor the Government terminated the leases. As a result, 565 lessees continued to enjoy a total extent of 1,67,162.93 sq. yards of Government land valued at ₹ 708.53 crore. Further, no Demand, Collection and Balance registers/ statements were prepared by the Joint Collector in respect of the leases whose land has not been converted to freehold.

The CCLA did not furnish (August 2018) specific reply.

The observations were communicated (September 2018) to the Department and to the Government; replies have not been received (February 2020).

6.4.4 Conclusion

No comprehensive record of land alienations/assignment proposals *viz.*, applications received, processed, submitted to TSLMA and further submission to Government for approval *etc.*, was maintained at CCLA level. Updation of records in respect of Government land is yet to be taken up including resolving of disputed land issues under LRUP. It was noticed undue benefit of ₹ 117.40 crore was given to two private institutions by allotting the land without considering the value recommended by the District Collector/ TSLMA. Though CCLA is competent authority for lease renewals, land valuing ₹ 708.53 crore continued to be occupied by the lessees even after expiry of leases. Absence of proper monitoring mechanism at CCLA level had led to usage of land by the allottees for other than intended purposes, unabated encroachments, and undue benefit in land allotment.

Other Issues:

6.5 Levy of conversion tax and penalty

As per Section 3(1) of Telangana¹⁹⁵ Agricultural Land (Conversion for Non-agricultural Purposes) Act, 2006, no agricultural land in the state shall be used for non-agricultural purpose, without the prior permission of the competent authority¹⁹⁶ Section 4(1) provides that every owner¹⁹⁷ or occupier

¹⁹⁵ Government of Telangana through G.O.Ms No 45, Law (F) Department, dated 1 June 2016 adopted the said Acts of combined State of Andhra Pradesh.

¹⁹⁶ Under Section 5, Revenue Divisional Officer (RDO) is the competent authority to convert the land use from agricultural purpose to non-agricultural purpose.

of agricultural land shall pay a conversion tax at the rate of nine *per cent*¹⁹⁸ of the basic value¹⁹⁹ (as communicated by the Stamps and Registration Department to Revenue Department) of the land converted for non-agricultural purposes. If any agricultural land²⁰⁰ has been put to use for non-agricultural purposes²⁰¹ without obtaining permission, the Revenue Divisional Officer (RDO) shall impose a penalty of 50 *per cent* of the conversion tax under Section 6 (2) as a one-time measure.

6.5.1 Non-levy of penalty on conversion of Agriculture land without permission

Revenue Authorities did not levy penalty even though land was converted to non-agricultural purposes without prior permission.

Scrutiny (between June 2016 and July 2017) of records in five²⁰² out of 507 Revenue offices²⁰³ disclosed that the permission for conversion of Acres 29.18 Guntas of agricultural land to non-agricultural use was issued in 16 cases. Competent authorities had levied only the conversion tax, leaving aside penalty of ₹ 34.68 lakh as detailed in **Table 6.2**:

Table 6.2
Penalty leviable for change of land use

Category	No. of cases	Conversion fee	Penalty to be paid	(₹ in lakh)	
				Actual penalty paid	Short/Non levy of penalty
Buildings existed prior to applying for conversion.	9	17.39	8.69	0	8.69
Already converted as plots prior to applying for conversion	7	51.98	25.99	0	25.99
Total	16	69.37	34.68	0	34.68

As evident from the records²⁰⁴, the land was already converted to non-agriculture use without prior permission of the competent authorities.

¹⁹⁷ As per Section 2(m) of the Act, 'owner' includes any lessee/ local authority to whom land have been leased out by State Government or the Central Government.

¹⁹⁸ From 14 May 2012 to 4 January 2016 rate of conversion tax was nine *per cent* (in respect of areas covered under GHMC the rate of conversion tax was five *per cent*). From 5 January 2016 the rate of conversion tax was three *per cent* (In respect of areas covered under GHMC the rate of conversion tax was two *per cent*).

¹⁹⁹ 'Basic value' means the land value entered in the Basic Value Register notified by Government from time to time (for the land as on the date of application) and maintained by the sub-Registrar.

²⁰⁰ As per Section 2 of the Act Agriculture means, Land used for Agriculture purposes such as raising of any crop or garden produce, orchards, pasture, Hay-ricks etc.,

²⁰¹ Means land used for the purposes other than Agriculture such as plotting, constructions of houses, sheds, rice mills, godowns, compound walls etc.,

²⁰² RDOs- Khammam, Malkajgiri, Nagarkurnool, Rajendranagar and Tahsildar- Chennoor.

²⁰³ 42 Revenue Divisional Offices and 465 Tahsildar Offices.

²⁰⁴ Inspection report of Tahsildar Offices and registered sale deeds obtained from Stamps and Registration Department.

After Audit pointed out (between June 2016 and July 2017), all the four RDOs and Tahsildar replied that cases would be re-examined and action taken would be intimated to audit.

These issues were referred to Department in June 2018 and to Government in July 2018; their replies have not been received (February 2020).