

Part-A
REVENUE SECTOR

CHAPTER-I
GENERAL

CHAPTER-I: GENERAL

1.1 Trend of revenue receipts

1.1.1 The tax and non-tax revenue raised by the Government of Rajasthan during the year 2019-20, the State's share of net proceeds of divisible Union taxes and duties assigned to the State and grants-in-aid received from the Government of India during the year and corresponding figures for the preceding four years are given in the **Table 1.1** below:

Table 1.1

(₹ in crore)						
Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
1	Revenue raised by the State Government					
	• Tax revenue ¹	42,712.92	44,371.66	50,605.41	57,380.34	59,244.98
	• Non-tax revenue ²	10,927.87	11,615.57	15,733.72	18,603.01	15,714.16
	Total	53,640.79	55,987.23	66,339.13	75,983.35	74,959.14
2	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties ³	27,915.93	33,555.86	37,028.01	41,852.35	36,049.14
	• Grants-in-aid ⁴	18,728.40	19,482.91	23,940.04	20,037.32	29,105.53
	Total	46,644.33	53,038.77	60,968.05	61,889.67	65,154.67
3	Total revenue receipts of the State Government (1 and 2)	1,00,285.12	1,09,026.00	1,27,307.18	1,37,873.02	1,40,113.81
4	Percentage of 1 to 3	53	51	52	55	53

Source: Finance Accounts of the respective years.

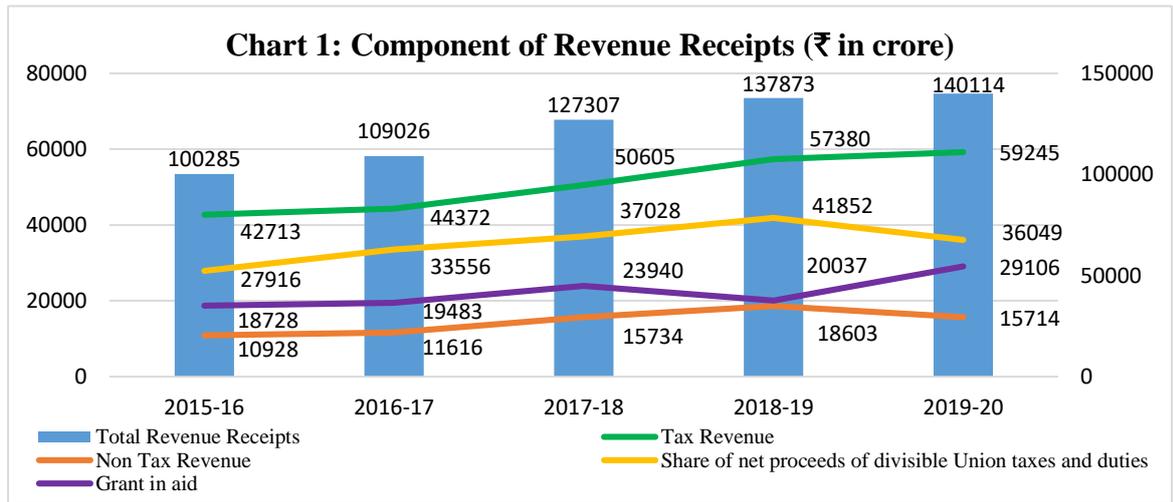
The revenue raised by the State Government (₹ 74,959.14 crore) was *53 per cent* of the total revenue receipts (₹ 1,40,113.81 crore) during the year 2019-20. The balance *47 per cent* of receipts during 2019-20 was from the Government of India by way of share of net proceeds of divisible Union taxes and duties and grants-in-aid.

1 For details, please see Table 1.2 of this chapter.

2 For details, please see Table 1.3 of this chapter.

3 For details, please see Statement Number 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Rajasthan for the year 2019-20. Figures under the head 0005 - Central Goods and Services Tax, 0008 - Integrated Goods and Services Tax, 0020-Corporation Tax, 0021-Taxes on income other than corporation Tax, 0028-Other Taxes on income and Expenditure, 0032-Taxes on wealth, 0037-Customs, 0038-Union excise duties and 0044-Service Tax and 0045-Other Taxes and Duties on Commodities and Services-share of net proceeds assigned to State booked in the Finance Accounts.

4 For details, please see Statement Number 14 of Finance Accounts of the Government of Rajasthan for the year 2019-20 major Head-1601.



1.1.2 The details of the revised estimates (RE), and the actual receipts in respect of the tax revenue raised during the period 2015-16 to 2019-20 are given in **Table 1.2** below:

Table 1.2

(₹ in crore)

Sl. No.	Heads of revenue	RE	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase (+) / decrease (-) in 2019-20 over 2018-19	
		Actual							
1	Taxes on sales, trade, etc.	RE	27,635.00	27,767.60	18,800.00	15900.00	19262.16		
		Actual	24,878.67	27,151.54	18,285.44	14,225.31	15,361.61	(+) 7.98	
	Central sales tax	RE	1,615.00	1,227.40	700.00	600.00	737.83		
		Actual	1,466.10	1,406.88	722.80	565.65	481.15	(-) 14.94	
2	State Goods and Services Tax.	RE	-	-	11,700.00	23,500	25,605.23		
		Actual	-	-	12,137.02	22,938.33	21,954.17	(-) 4.29	
3	State excise	RE	6,350.00	7,600.00	7,800.00	9,300	10,500.00		
		Actual	6,712.94	7,053.68	7,275.83	8,694.10	9,591.63	(+) 10.32	
4	Stamp duty and registration fee	Stamps-judicial	RE	105.00	103.34	92.58	104.07	84.79	
			Actual	97.45	73.94	59.78	60.70	61.88	(+)1.94
		Stamps-non-judicial	RE	2,785.00	2,701.00	3,346.15	4,035.94	4,615.82	
			Actual	2,574.88	2,502.86	3,070.79	3,255.34	3,544.91	(+) 8.90
		Registration fee	RE	560.00	445.66	611.27	609.99	649.37	
			Actual	561.67	476.45	544.21	569.99	627.94	(+) 10.17
5	Taxes on motor vehicles	RE	3,300.00	3,650.00	4,300.00	5,000	5,650.00		
		Actual	3,199.44	3,622.83	4,362.97	4,576.45	4,950.98	(+) 8.18	
6	Taxes and duties on electricity	RE	2,000.00	2,172.00	3,500.00	2,339.50	2,804.01		
		Actual	1,921.29	738.24	3,376.67	2,147.95	2,262.77	(+) 5.35	
7	Land revenue	RE	320.00	359.01	566.71	463.16	404.98		
		Actual	272.47	314.69	363.86	289.94	364.49	(+) 25.71	
8	Taxes on goods and passengers	RE	800.00	750.00	328.00	37.57	35.00		
		Actual	847.72	803.28	340.78	50.79	41.12	(-) 19.03	
9	Other taxes and duties on commodities and services	RE	171.79	200.00	62.00	28.38	24.03		
		Actual	170.96	220.08	63.93	5.14	1.01	(-) 80.35	
10	Other taxes ⁵ , etc.	RE	50.20	10.00	10.00	10.00	1.00		
		Actual	9.32	7.19	1.33	0.65	1.32	(+) 103.08	
	Total	RE	45,691.99	46,986.01	51,816.71	61,928.61	70,374.22		
		Actual	42,712.92	44,371.66	50,605.41	57,380.34	59,244.98	(+) 3.25	
	Percentage of increase of actual over previous year		10.45	3.88	14.05	13.39	3.25		

Source: Finance Accounts of the respective years.

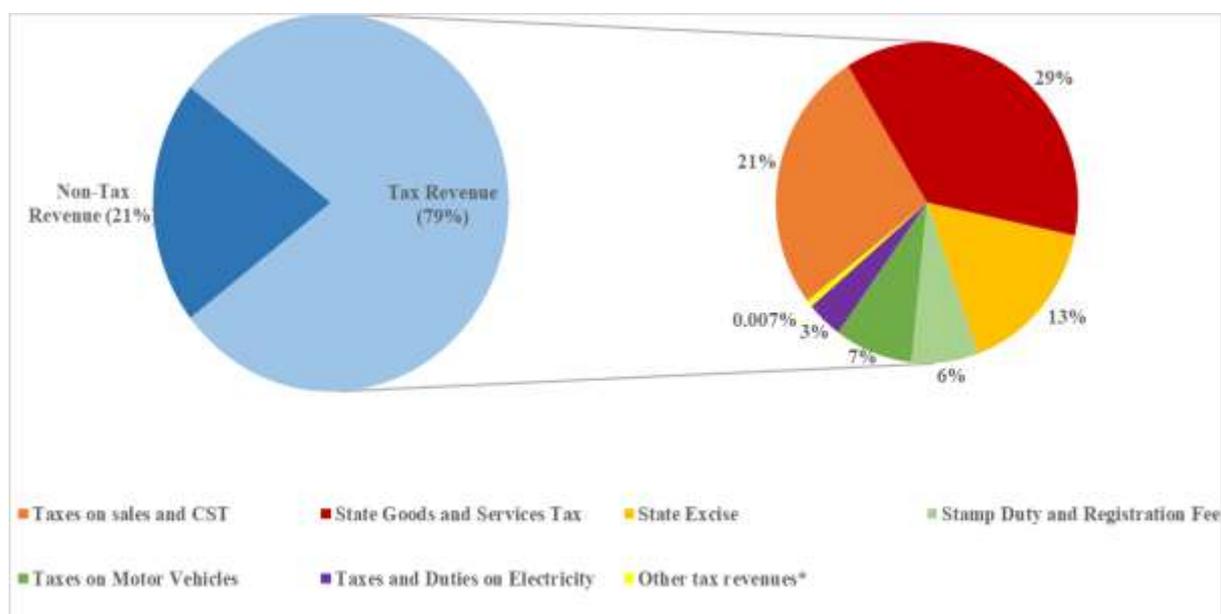
5 Other taxes include taxes on income and expenditure (Taxes on professions, trades, callings and employments) and taxes on immovable property other than agriculture land.

Even though there has been a continuous increase in the overall tax revenue during the last five years, the actual collection has been less than the RE for each year. The percentage growth of tax revenue has been declining since 2017-18 and the decline was sharper during the year 2019-20 in comparison to 2018-19.

The concerned departments intimated that the decrease in revenues from Central Sales Tax (14.94 per cent) and State Goods and Services Tax (4.29 per cent) was due to COVID-19 pandemic, increase in Taxes on motor vehicles (8.18 per cent) was due to allotment of higher revenue target against previous year and increase in State excise (10.32 per cent) was due to increase in excise fee, license fee, EPA and composite fee.

The revenues of the state during 2019-20 and the composition of the Tax revenues are shown in **Chart 2**.

Chart 2: Revenues of the State



*Other tax revenues include Land Revenue, Taxes on goods and passengers, other taxes and duties on commodities and services and other taxes.

1.1.3 The details of the RE and the actual receipts in respect of the non-tax revenue raised during the period 2015-16 to 2019-20 are given in the **Table 1.3** below:

Table 1.3

Heads of revenue	RE	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase (+)/ decrease (-) in 2019-20 over 2018-19
	Actual						
Non-ferrous mining and metallurgical industries	RE	4,250.00	4,200.00	4,900.00	6,000.00	6,600.00	
	Actual	3,782.13	4,233.74	4,521.52	5,301.48	4,579.09	(-) 13.63
Interest receipts	RE	1,860.58	2,002.97	4,924.14	5,810.44	4,039.38	
	Actual	1,982.39	1,933.37	4,858.90	5,790.87	3,851.99	(-) 33.48
Miscellaneous general services	RE	885.72	859.39	888.31	1,171.34	1,150.93	
	Actual	700.90	660.70	762.36	783.86	915.51	(+) 16.79
Police	RE	213.00	220.15	333.73	360.95	428.51	
	Actual	162.02	190.78	296.56	345.38	641.68	(+) 85.79

Heads of revenue	RE	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase (+)/ decrease (-) in 2019-20 over 2018-19
	Actual						
Other administrative services	RE	162.44	222.35	228.41	258.82	264.87	
	Actual	161.98	210.51	207.55	246.49	207.16	(-) 15.96
Major and medium irrigation	RE	112.50	129.79	90.30	115.26	127.26	
	Actual	68.72	112.77	277.72	179.31	77.19	(-) 56.95
Forestry and wild life	RE	111.65	123.95	173.82	154.01	145.18	
	Actual	133.75	113.00	182.26	147.45	109.47	(-) 25.76
Public works	RE	79.51	95.30	107.37	126.50	251.80	
	Actual	97.89	84.31	109.26	125.92	91.91	(-) 27.01
Medical and public health	RE	108.99	115.74	152.34	166.01	221.44	
	Actual	119.21	125.39	130.67	163.59	238.16	(+) 45.58
Co-operation	RE	14.52	41.25	47.75	29.02	35.51	
	Actual	14.64	44.10	63.11	22.24	9.11	(-) 59.04
Other non-tax receipts ⁶	RE	4,072.75	4,458.43	4,813.11	5,774.05	6,332.52	
	Actual	3,704.24	3,906.90	4,323.81	5,496.42	4,992.89	(-) 9.16
Total	RE	11,871.66	12,469.32	16,659.28	19,966.44	19,597.40	
	Actual	10,927.87	11,615.57	15,733.72	18,603.01	15,714.16	(-) 15.53
Percentage of increase of actual over previous year		(-) 17.40	6.29	35.45	18.23	(-) 15.53	

Source: Finance Accounts of the respective years.

It is evident from the table that the collection of non-tax revenue during 2019-20 was less than the RE and there was overall decrease in revenue collection by (15.53 per cent) as compared to the previous year. The Departments intimated that this was mainly due to decrease in 'interest receipts' on loans given to electricity companies under UDAY⁷ (33.48 per cent). In addition, the decrease was also attributable to decrease in revenues from Non-ferrous mining metallurgical industries (13.63 per cent) and Forestry and wild life (25.76 per cent) as a result of COVID-19 pandemic. Further, increase under the head 'Police' (85.79 per cent) was due to enhanced receipts from State police deployments to other States, GOI, PSUs, Banks, Private companies and other agencies and in Miscellaneous general services (16.79 per cent) due to increase in receipt of guarantee commission as a result of increased Government guarantees during 2019-20.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2020 relating to certain principal heads of revenue amounted to ₹ 23,926.61 crore, out of which ₹ 3,343.89 crore was outstanding for more than five years as given in the **Table 1.4** below:

6 Other non-tax receipts constitute income from petroleum, public service commission, jails, housing, village and small industries, fisheries, dividends and profit, contribution and recoveries towards pension and other retirement benefits, etc.

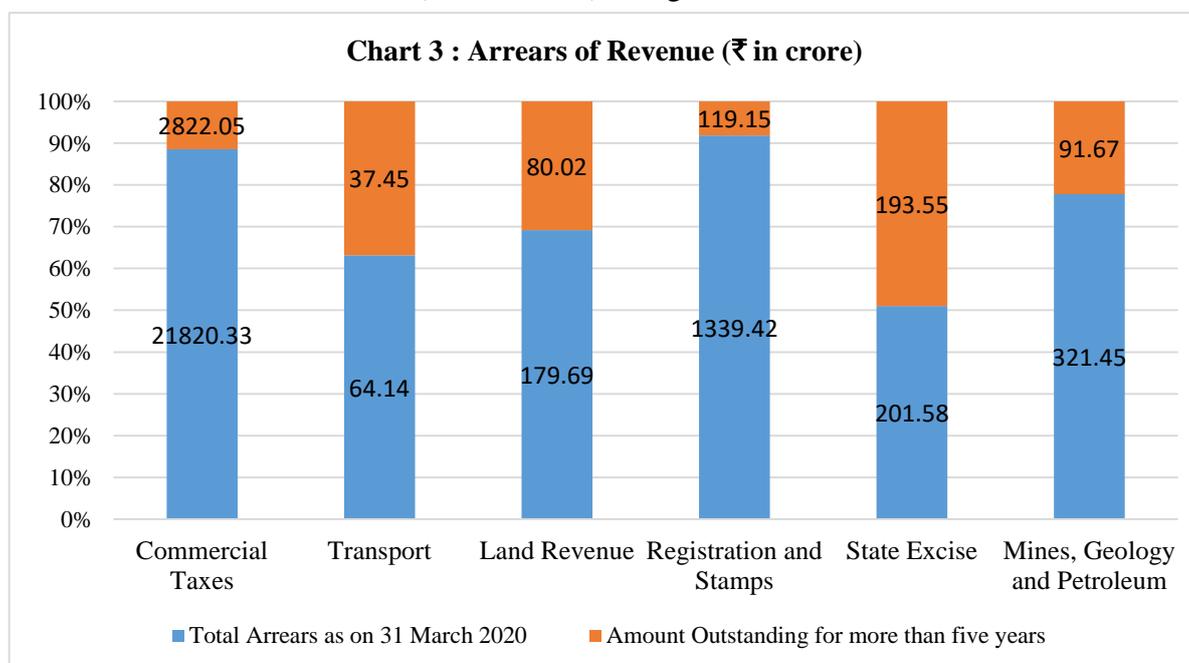
7 Ujwal DISCOM Assurance Yojana.

Table 1.4

(₹ in crore)					
Sl. No.	Heads of revenue	Total amount outstanding as on 1 April 2019	Total amount outstanding as on 31 March 2020 and percentage increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2020
1	Commercial Taxes*	21330.59	21820.33	(+) 2.30	2822.05
2	Transport ⁸	63.10	64.14	(+) 1.65	37.45
3	Land Revenue*	258.19	179.69	(-) 30.40	80.02
4	Registration and Stamps	494.72	1339.42	(+) 170.74	119.15
5	State Excise	194.52	201.58	(+) 3.63	193.55
6	Mines, Geology and Petroleum	240.04	321.45	(+) 33.91	91.67
Total		22581.16	23926.61	(+) 5.96	3343.89

Source: Information provided by the concerned Departments.

The information regarding stages at which arrears were pending for collection have not been received (March 2021) though called for.



1.3 Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year as furnished by the respective Departments in respect of Commercial Taxes, Registration and Stamps, Mines, Geology and Petroleum and Transport are given in the **Table 1.5** below:

8 * The figures shown as outstanding balance(s) on 1 April 2019 were at variance with the balances on 31 March 2019 (Transport ₹ 2.09 crore, Land Revenue ₹ 220.61 crore and Commercial Taxes ₹ 10005.19 crore). Land revenue Department intimated that the variance was due to inclusion of demand of the year 2018-19 and outstanding as of 1 April 2019 was actual. Reasons for the variation in the remaining departments were not received.

Table 1.5

Name of the Department	Opening balance	New cases due for assessment during 2019-20	Total assessments due	Cases disposed of during 2019-20	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Commercial Taxes	39	5,30,677	5,30,716	5,30,698	18	99.99
Registration and Stamps ⁹	4,980	8,691	13,671	8,549	5122	62.53
Mines, Geology and Petroleum	5,581	11,627	17,208	8,409	8,799	48.87
Transport	1,938	22,236	24,174	22,637	1,537	93.64

Source: Information provided by the concerned Departments.

It can be seen that Commercial Taxes Department has performed well to clear most of the cases including those under deemed assessment scheme. However, in comparison, the disposal of cases was poor in Department of Registration and Stamps and Department of Mines, Geology and Petroleum. These Departments may take necessary action for speedy disposal of the cases.

1.4 Evasion of tax detected by the Departments

According to the information furnished by the Commercial Taxes Department, 285 cases of tax evasion were noticed during 2019-20, out of which in 234 cases, assessment/investigation was completed. Further, additional demand with penalty *etc.* amounting to ₹ 5123.79 crore was raised upto 2019-20 out of which the Department recovered ₹ 4311.41 crore. Department of Mines, Geology and Petroleum intimated that 87 cases of tax evasion were noticed during 2019-20, out of which assessment/investigation was completed in 80 cases. Further, additional demand with penalty *etc.* amounting to ₹ 52.25 crore was raised up to 2019-20 out of which the Department recovered ₹ 2.74 crore.

1.5 Pendency of refund cases

The refund cases pending at the beginning of the year 2019-20, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2019-20 as reported by the respective Departments are given in the **Table 1.6** below:

⁹ Adjudication Cases.

Table 1.6

(₹ in crore)

Sl. No.	Particulars	Commercial Taxes		Registration and Stamps		Transport		Mines, Geology and Petroleum	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Claims outstanding at the beginning of the year	181	103.42	974	5.27	412	1.98	17	2.17
2	Claims received during the year	5,930	412.64	1,937	13.96	537	2.78	10	0.78
3	(i) Refunds made during the year	3,135	203.03	1,861	9.22	367	2.08	4	0.25
	(ii) Rejected during year	1,686	182.51	63	0.07	28	0.11	0	0
4	Balance outstanding at the end of year	1,290	130.52	987	9.94	554	2.57	23	2.70

Source: Information provided by the concerned Departments.

The Departments may take steps for speedy settlement of the pending refund cases which would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment.

1.6 Authority for Audit

Article 149 of the Constitution of India provides that the Comptroller and Auditor General of India (CAG) shall exercise such powers and perform such duties in relation to the accounts of the Union and of the states and of any other authority or body as may be prescribed by or under any law made by the Parliament. The Parliament passed the Comptroller and Auditor General's Duties, Powers and Conditions of Service Act (CAG's DPC Act) in 1971. Section 16 of the CAG's DPC Act authorizes CAG to audit all receipts (both revenue and capital) of the Government of India and of Government of each state and of each Union territory having a legislative assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed. Regulations on Audit & Accounts, 2007 (Regulations), as amended in 2020 and Auditing Standards 2017, issued by the CAG of India lay down the principles for Receipt Audit.

1.7 Audit Planning and conduct of Audit

The unit offices under various departments have been categorised into high, moderate and low risk units according to their revenue position, past trends of the audit observations and other parameters. The annual audit plan was prepared on the basis of risk analysis which, *inter-alia*, included critical issues in Government revenues and tax administration *i.e.* budget speech, white paper on State finances, Report of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analyses of the revenue earnings during the past five years, audit coverage and its impact during the past five years. During the year 2019-20, there were 1,829 auditable units in Commercial Taxes, Land Revenue, Registration and Stamps and State Excise Departments. Out of these auditable units, 391 units were planned and 379 units were audited (6,451 Mandays were used) during the year, which is 20.72 per cent of the total auditable units. The shortfall is attributable to imposition of lockdown in the state due to COVID-19 pandemic.

1.8 Response of the Government/Departments to Audit observations

The Accountant General (Audit-I), Rajasthan, Jaipur audits the Government/Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot. The IRs are issued to the heads of the offices inspected with copies to the next higher authority for taking prompt corrective action. The heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions. They have to report compliance through initial reply to the Accountant General within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the Department and the Government.

Analysis of Inspection Reports issued upto March 2020 disclosed that 5,151 paragraphs involving ₹ 1,053.38 crore relating to 1,727 IRs issued for these four main revenue earning departments remained outstanding at the end of October 2020. The figures as on June 2020 along with the corresponding figures for the preceding two years are given in the **Table 1.7** below:

Table 1.7

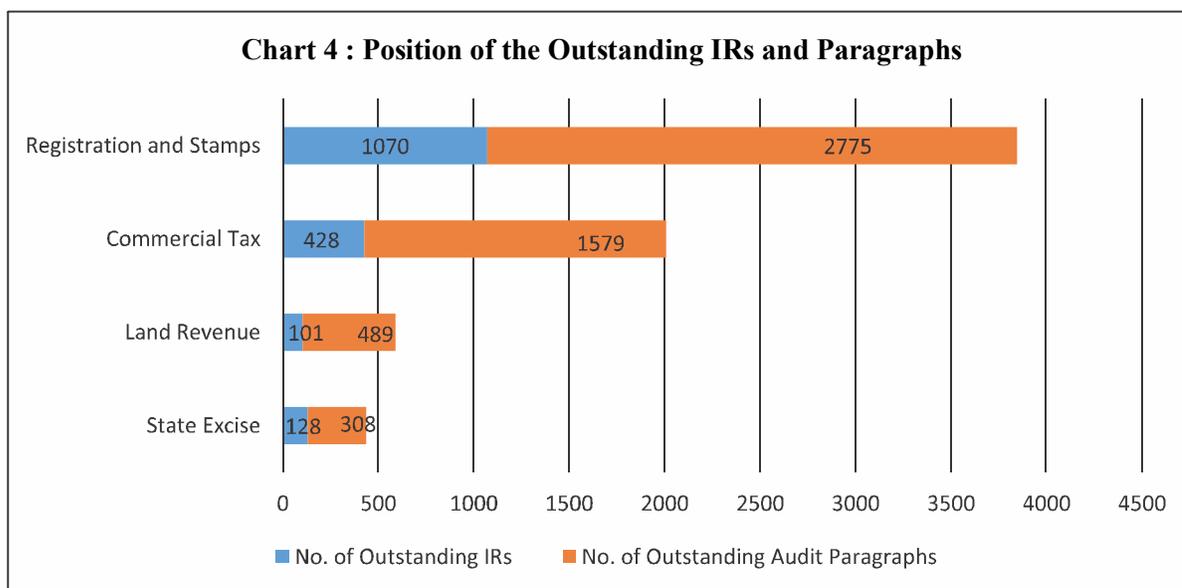
Particulars	June 2018 (IRs issued up to December 2017)	June 2019 (IRs issued up to December 2018)	June 2020 (IRs issued up to December 2019)	October 2020 (IRs issued up to March 2020)
Number of IRs pending for settlement	2,179	1,720	1,701	1,727
Number of outstanding audit paragraphs	6,100	5,097	5,100	5,151
Amount of revenue involved (₹ in crore)	1,208.54	1,204.29	1,063.82	1,053.38

1.8.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 31 October 2020 and the amounts involved are given in the **Table 1.8** below:

Table 1.8

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	(₹ in crore)
					Amount involved
1	Commercial Taxes	Taxes on sales, trade, etc.	428	1,579	376.79
2	Land Revenue	Land revenue	101	489	224.97
3	Registration and Stamps	Stamp duty and registration fee	1,070	2,775	365.04
4	State Excise	State excise	128	308	86.58
Total			1,727	5,151	1,053.38

As can be seen from the table, the pendency in terms of outstanding IRs and outstanding paragraphs is highest in the Department of Registration and Stamps whereas the amount involved in the pending paragraphs is highest in Department of Commercial Taxes.



1.8.2 Departmental Audit Committee Meeting

The Government constituted Audit Committees¹⁰ to monitor and expedite the progress of the settlement of the paragraphs in the IRs. The details of the Audit Committee/Audit sub-committee meetings held during the year 2019-20 and the paragraphs settled therein are given in the **Table 1.9** below:

Table 1.9

(₹ in crore)					
Sl. No.	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-committee meetings held	Number of paragraphs settled	Amount
1	Commercial Taxes	2	5	81	0.21
2	Land Revenue	3	5	13	2.42
3	Registration and Stamps	2	10	422	30.78
4	State Excise	2	2	33	2.80
Total		9	22	549	36.21

It can be seen that 549 paragraphs involving ₹ 36.21 crores were settled in Audit sub-committee meetings held in respect of Commercial Taxes, Land Revenue, Registration and Stamps and State Excise. Land Revenue and State Excise Departments may organize more Audit Committee/Audit sub-committee meetings to settle the outstanding paragraphs.

10 Audit Committees, *inter alia*, comprising of Secretary of concerned Departments and Accountant General/his representative, were formed as per Circular No. 1/2005 dated 18 January 2005 of Government of Rajasthan and decided that one Audit Committee meeting shall be held in each quarter. In addition to this, Audit sub-committees comprising of officers of the Departments and representative of Accountant General, are also formed.

1.8.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the Principal Secretaries/Secretaries of the concerned Departments¹¹, drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non-receipt of replies from the Department/Government is invariably indicated at the end of such paragraphs included in the Audit Report.

40 draft paragraphs (combined into 23 paragraphs of the report) were sent to the Principal Secretaries/Secretaries of the respective four Departments between June and November 2020. However, replies to two draft paragraphs¹² are still awaited (March 2021).

1.8.4 Follow-up on the Audit Reports-summarised position

The Rules and Procedures of the Public Accounts Committee (PAC) of the Rajasthan State Assembly framed in 1997 prescribe that after the presentation of the Report of the Comptroller and Auditor General of India in the Legislative Assembly, the Departments shall initiate action on the audit paragraphs. The action taken explanatory notes thereon should be submitted by the Government within three months of tabling of the Report, for consideration of the PAC. In spite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed. 138 paragraphs (including performance audit) included in the Reports of the Comptroller and Auditor General of India on Revenue Sector for the years ended 31 March 2015, 2016, 2017, 2018 and 2019 were placed before the State Legislative Assembly between 29 March 2016 and 21 August 2020. The action taken explanatory notes from the concerned Departments on these paragraphs were received late with a delay ranging between 6 to 103 days. The PAC discussed 89 selected paragraphs pertaining to the Audit reports for the years from 2014-15 to 2016-17 and its recommendations on 63 paragraphs were incorporated in eleven Reports¹³ of PAC (2019-20).

1.9 Analysis of the mechanism for dealing with the issues raised by Audit in Land Revenue Department

To analyse the system of addressing the issues highlighted in the Inspection Reports/Audit Reports by the Departments/Government, the action taken on the paragraphs included in the Inspection Reports/Audit Reports of the last five years for Land Revenue Department was evaluated.

The succeeding paragraphs 1.9.1 to 1.9.2 discuss the performance of the Land Revenue Department on the cases detected in the course of local audit and also the cases included in the Audit Reports.

11 Four Departments dealing with Tax collections viz. Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Departments.

12 Land Revenue Department.

13 Eleven Reports pertaining to: Commercial Taxes (2), Land Revenue (2), Motor Vehicle Tax (2), Registration and Stamps (1), State Excise (2) and Mines and Geology (2).

1.9.1 Position of inspection reports

The summarised position of the IRs pertaining to Land Revenue Department issued during 2015-16 to 2019-20, paragraphs included in these reports and their status are given in the **Table 1.10** below:

Table 1.10

(₹ in crore)

Position upto Year	Opening balance			Addition during the year			Clearance during the year			Closing balance at the end of the year		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2015-16	113	300	441.70	10	98	8.75	29	84	140.74	94	314	309.71
2016-17	94	314	309.71	13	137	50.14	22	110	60.90	85	341	298.95
2017-18	85	341	298.95	12	65	8.52	20	94	23.36	77	312	284.11
2018-19	77	312	284.11	13	101	53.38	01	55	7.71	89	358	329.78
2019-20 (upto June 2020)	89	358	329.78	17	211	131.72	05	80	236.53	101	489	224.97

During 2019-20, three Audit committee meetings and five Audit sub-committee meetings were held but only 13 paras were settled. Considering the large number of pending IRs and paras, more efforts are required to improve the position in this regard.

1.9.2 Position of paragraphs and recovery of accepted cases included in the Audit Reports

The details of paragraphs relating to Land Revenue Department included in the Audit Reports of the last five years, those accepted by the Department and the amount recovered are given in the **Table 1.11** below:

Table 1.11

(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value of accepted paragraphs	Amount recovered during the year 2019-20	Cumulative position of recovery of accepted cases as of 31 March 2020
2014-15	4	4.73	4	4.25	0.00	2.87
2015-16	5	51.19	5	51.16	0.06	46.28 ¹⁴
2016-17	2	176.44	2	176.44	0.12	0.43
2017-18	2	2.80	2	2.80	0.00	0.79
2018-19	2	4.21	2	3.89	0.23	0.23
Total	15	239.37	15	238.54	0.41	50.60

The Department accepted an amount of ₹ 238.54 crore against the total objected amount of ₹ 239.37 crore, out of which an amount of ₹ 50.60 crore had been recovered by the Department. The recovery was just 21.21 per cent of the accepted amount of the paragraphs.

14 Out of ₹ 46.28 crore, ₹ 41.46 crore pertains to the Para 4.5 of the Audit Report (non-reversion of land to Government). The Department had taken action as suggested by the audit.

It is recommended that the Land Revenue Department may take steps to recover the remaining objected amount on priority.

1.10 Results of Audit

Test check of the records of 379 audited units disclosed instances of under-assessments, short levy/loss of revenue, etc. aggregating to ₹ 193.91 crore in 5,954 cases. During the year, the concerned Departments accepted under-assessments and other deficiencies in 5,239 cases involving Government revenue of ₹ 378.58 crore, of which 1,386 cases involving ₹ 39.43 crore were pointed out in audit during 2019-20 and the rest in the earlier years. The Departments had recovered ₹ 35.36 crore in 2,723 cases up to 31 March 2020.

1.11 Coverage of this part of the Report

This part of the Report contains 23 paragraphs. The total financial impact of the paragraphs is ₹ 54.94 crore. These are discussed in Chapters II to V. The Departments/Government have accepted audit observations involving ₹ 41.25 crore and the replies in the remaining cases are awaited (as of March 2021). Out of the accepted audit observations, the Departments had recovered ₹ 11.06 crore upto March 2021 which was in addition to the recoveries (₹ 35.36 crore) made through local audit inspection reports during the year 2019-20. Further, the concerned Departments recovered ₹ 34.68 crore during the year 2019-20 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of audit during the year aggregated to ₹ 81.10 crore.