

CHAPTER – 6: LAND REVENUE

6.01 Results of Audit

Test check of the records of the revenue circles, conducted in audit during the year 2000-2001 revealed non/short levy of cesses, loss of revenue, etc. amounting to Rs. 398.43 crore in 458 cases, which broadly fall under the following categories:-

(Rupees in crore)			
Sl. No.	Category	No. of cases	Amount
1.	Non-levy and short levy of cesses and/or interest on arrears of cesses	93	1.45
2.	Non-fixation of commercial rent	80	11.91
3.	Non-settlement of vested land	149	2.98
4.	Non-settlement of <i>sairats</i>	67	1.05
5.	Other irregularities	69	381.04
Total		458	398.43

During the year 2000-2001, the concerned department accepted under assessments etc., of Rs. 16.72 crore involved in 383 cases of which 293 cases involving Rs. 15.21 crore had been pointed out in audit during 2000-2001 and rest in earlier years. A few illustrative cases involving Rs. 13.97 crore are given the following paragraphs: -

6.02 Irregularities in *Bhoodan* Land

(a) Non-settlement of land donated under *Bhoodan Yagna*

Under the provisions of the Bihar *Bhoodan Yagna* Act, 1954, the lands vested in the Bihar *Bhoodan Yagna* Committee are to be granted to landless persons or to a village community, Gram Panchayat or a co-operative society organised by the Committee in the prescribed manner. The grantee of the land shall acquire the same right, title and interest as the donor on such land. The Act also provides for conferment of occupancy right on the grantee over the land granted subject to payment of rent and cesses.

In order to fulfill the objective of *Bhoodan Yagna*, the Government has to provide Government *Amins* to the District *Bhoodan Yagna* Committee (DBYC) for proper survey and distribution of land.

In Rohtas district covered by Rohtas DBYC out of 42636.35 acres of fit *Bhoodan* land (*Gair Mazarua Khas/Malik* land) donated during the period 1954-55, 13514.7425 acres of land were distributed by 2000-2001 leaving a

balance of 29121.6075 acres. The DBYC and State *Bhoodan* Committee Patna, on being enquired, stated (between June 2000 and June 2001) that the lands could not be distributed due to non-posting of sufficient number of Government *Amins*, non-availability of village maps and lack of funds.

Had the Government settled 29121.6075 acres of *Gair Mazarua* (GM) *Khas Bhoodan* land for the last 45-46 years, it would have fetched revenue of Rs. 355.96 lakh in the form of rent and cesses (at the average rate of Rs. 15 per acre per annum and at the prescribed rates of cesses ranging from 6.25 per cent to 145 per cent on land rent applicable from time to time).

On this being pointed out (between June 2000 and June 2001) the department stated (between June 2000 and June 2001) that difficulties of DBYC would be solved through co-ordination between the Government and DBYC.

The cases were reported to the Government (June 2000 and June 2001); their reply has not been received (March 2003).

(b) Non-furnishing of details of donated lands

Government issued instructions (October 1960) to all Revenue Officers to render full co-operation and assistance to the *Bhoodan* Committee workers in collecting relevant details regarding lands in respect of which the *Danpatras* are not complete.

In 2 districts of Rohtas and Bhojpur covered by Rohtas DBYC, an area of 87853.72 acres of *GM khas/malik* land was donated without details/with incomplete details during the year 1954-55, which could not be distributed/settled by the DBYC for want of details of the land. On being enquired it was stated by the DBYC and State Committee, Patna that details of the donated lands were to be furnished by the Anchal offices but not furnished.

Had the details of donated land been obtained/ furnished, it would have fetched to Government a revenue of Rs. 869.49 lakh (Rent Rs. 458.81 lakh and Cess Rs. 410.68 lakh).

On this being pointed out (between June 2000 and June 2001), the department stated that the Anchal Adhikaries were being instructed to furnish details of the donated lands to the DBYC. Further reply has not been received (March 2003).

The cases were reported to the Government (June 2001); their reply has not been received (March 2003).

6.03 Non/short recovery of proportionate income from agricultural market committees

Consequent upon the abolition of intermediary rights in lands under the Bihar Land Reforms Act, 1950, the rights of intermediaries on market places established by them were abolished and the revenue realisable from such markets became the revenue of the Government. Government issued instructions (April 1974) to all Revenue Officers to hand over the management of the market places under their control to the market committees established under the Bihar Agricultural Produce Markets (BAPM) Act, 1960 with the stipulation that 20 per cent of the income of such committees derived from the market places, should be credited to Government account.

On a test check of records and statements furnished to audit (between January and May 2001) in the office of the Managing Director, Bihar State Agricultural Marketing Board, Patna for the years 1995-96 to 1999-2000, it was revealed that the management of market places was handed over by the Revenue and Land Reforms Department between 1974-75 and 1996-97 to 25 Market Committees in 14 districts¹ established under the BAPM Act, 1960, but against a sum of Rs. 68.28 lakh (20 per cent of the income) payable by the Market Committees for the period from 1995-96 to 1999-2000 a sum of Rs. 57.13 lakh only was credited to Government account leaving a balance of Rs. 11.15 lakh. The department had not taken any action to realise the balance amount.

The matter was pointed out to the department (June 2001); their reply has not been received (March 2003).

The cases were reported to the Government (June 2001); their reply has not been received (March 2003).

6.04 Non-fixation and non-realisation of land rent

Under the provisions of the Bihar Tenancy Act, 1885 amended with effect from 26 August 1993, a *raiyat*² may with previous permission of the Collector use his land for purpose other than those specified in the original Act. The Collector, before giving such permission shall re-determine the rent of such land in the prescribed manner to the extent of 5 per cent but not less than 3 per cent of the market value of such land. Provided further that if a *raiyat* has not taken prior permission for such use, the Collector may give post-facto permission on payment of double the amount of rent which he would have been liable to pay, had he applied in time for the period between the date of use or the date of commencement of this Act and the date of application or detection, as the case may be.

¹ Aurangabad, Buxar, East Champaran (Motihari), Gaya, Jahanabad, Madhubani, Muzaffarpur, Patna, Purnea, Saharsa, Samastipur, Sitamarhi, Supaul and West Champaran (Bettiah).

² Raiyat-tenant

In 10 Revenue Anchals³ in 7 districts⁴, 327 *raiya*t s having tenancy for agricultural purposes converted 63 acres of land for the purposes other than those enumerated in the Act by constructing/installing thereon shops, petrol pumps, saw mills, cinema halls and hotels during the period from 1950-51 to 1999-2000. Action to regularise the occupancy by refixing rent under the existing laws had not been taken in any of these cases till the date of audit (between June 2000 and January 2001) and the *raiya*t s have been continuing to hold their tenancy on agricultural rent. This resulted in non-realisation of revenue of Rs.112.38 lakh for the period from 1995-96 to 1999-2000.

On these being pointed out (between June 2000 and January 2001), the concerned Anchal Adhikaris stated (between June 2000 and January 2001) that action was being taken to realise the rent. Further replies have not been received (March 2003).

The cases were reported to the Government (May 2001); their reply has not been received (March 2003).

6.05 Non-removal/settlement of encroachment on public land

Under the Bihar Public Land Encroachment Act, 1956, if a person has encroached or is responsible for the continuance of any encroachment upon any public land, he may be served a notice requiring him to vacate the encroachment or to settle such public land with such person on payment of rent and damages, for the use of such land, as per rules laid down in the Bihar Government Estates (*Khas Mahal*) Manual, 1953. Accordingly, in case of impairment of the value of public land by using it for residential purposes, *salami* at the prevailing market value of such land together with annual residential rent at one fiftieth of such *salami* is payable. Mention was made regarding encroachment of Government land in Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2000 {paragraph 6.02(B)}.

In 3 Revenue Anchals⁵ of 2 districts (Begusarai and Patna) it was noticed (between July and October 2000) that 17 persons had encroached the land measuring 0.2406 acres by setting up houses for residential purposes. However, no action was taken for eviction or regularisation of encroachment of the said land. This resulted in non-realisation/fixation of *salami* and residential rent of Rs. 22.51 lakh.

On these being pointed out (between July and October 2000) the concerned Anchal Adhikaris stated (between July and October 2000) that action for

³ Barbigaha, Bairgania, Bhagwanpur (Begusarai), Khaira, Biharsharif, Bhagwanpur (Bhabua), Giriyak, Jamui, Kudhni and Rahui.

⁴ Begusarai, Bhabhua, Jamui, Muzaffarpur, Nalanda, Sheikhpura and Sitamarhi.

⁵ Begusarai, Phulwarisarif and Patna Sadar.

eviction of encroachment was being taken. Further reply has not been received (March 2003).

The cases were reported to the Government (April and May 2001); their reply has not been received (March 2003).

6.06 Non-levy of cesses on holdings exempted from payment of land rent

Under the Bihar Land Rent (Exemption from Payment) Act, 1982 Government exempted with effect from 1 April 1978 small holdings upto 3 hectares in seven districts of Chotanagpur and Santhal Pargana Civil Divisions and holdings upto 2 hectares in other districts of the State from levy of land rent. However, as per the Act, such holdings were not exempted from levy of various cesses like road cess, education cess, health cess and agricultural development cess leviable under the relevant Cess Act. In September 1982, Government while communicating the revised rates of different cesses had also instructed all the Revenue Officers in the State to levy and collect cesses in respect of all tenants (*Raiyats*) including those who are exempted from payment of land rent, as aforesaid.

In 7 Revenue Anchals⁶ in 4 Districts⁷ it was noticed (between April and November 2000) that cesses were not levied in respect of holdings exempted from payment of land rent. The total non-levy of cesses worked out to Rs. 19.19 lakh for the years 1996-97 to 1999-2000.

On these being pointed out (between April and November 2000), the concerned Anchal Adhikaries, stated (May and November 2000) that action would be taken. Further reply has not been received (March 2003).

The cases were reported to the Government (May 2001); their reply has not been received (March 2003).

6.07 Non-accounting and unauthorised diversion of departmental receipts towards expenditure

Under the provisions of the Bihar Financial Rules, Volume I, it is the duty of the departmental controlling officers to see that all sums due to Government are regularly and promptly assessed, realised and duly credited in the Public Account. Further, the Bihar Treasury Code also provides that all moneys received by or tendered to Government servants on account of the revenues of the State shall without undue delay be paid in full into the treasury or into the bank.

⁶ Biharsharif, Banmankhi, Chand, Harnaut, Manihari, Rahui and Sarmera.

⁷ Bhabhua, Katihar, Nalanda and Purnea.

In Revenue Anchal, Paru (Muzaffarpur) it was noticed (June 2000) that a sum of Rs. 6.16 lakh collected on account of Land Revenue and Medical and Public Health was spent under the other heads of expenditure instead of depositing the same into treasury. This resulted in non-accounting of the amount under the relevant revenue head and its unauthorised diversion towards expenditure.

On this being pointed out (June 2000), the Anchal Adhikari stated (June 2000) that due to non-receipt of allotment in the concerned expenditure head the diversion of departmental receipt was made.

The cases were reported to the Government (May 2001); their reply has not been received (March 2003).