

## CHAPTER - VI: LAND REVENUE

### 6.1 Results of audit

Test check of the records of Land Revenue Department conducted during the year 2007-08 revealed non-recovery of processing fees/premium/penalty etc. amounting to Rs. 25.70 crore in 2,721 cases which fall under the following categories:

(Rupees in crore)

Sl. No.	Category	Number of cases	Amount
1.	Delay in collection of revenue recovery certificate	170	4.70
2.	Non/short levy of process fee	71	2.63
3	Non-realisation of cess/non-recovery of penalty	2,211	1.88
4.	Other irregularities	269	16.49
<b>Total</b>		<b>2,721</b>	<b>25.70</b>

An illustrative case involving Rs. 6.35 lakh is mentioned in the following paragraph.

## **6.2 Non-levy of proceeding fees**

Rule 4 of the Madhya Pradesh *Lok Dhan (Shodhya Rashiyon Ki Vasuli) Niyam* 1988 (as adopted by Chhattisgarh) provides for levy of cost of proceedings at the rate of three *per cent* of the principal amount of revenue due from defaulters as indicated in the revenue recovery certificates.

Test check of the records of the Collector (*Sadar Wasil Vaki Nabis Branch*), Jashpur in September 2004 revealed that the cost of proceedings of Rs. 6.35 lakh was not included in 5,779 cases while raising the demand of principal amount of Rs. 2.12 crore for the period from 2000-01 to 2003-04. This resulted in non-levy of proceeding fees of Rs. 6.35 lakh.

After the case was pointed out, the department replied (May 2007) that two and half *per cent* commission on recovery of *Lokdhan* has been credited into Government account by the bank. The reply was not based on facts as the two and half *per cent* commission is the amount recoverable under Bank Recovery Incentive Special Cell (BRISC) and is different from the cost of proceedings as clearly indicated in the circular dated 6 March 1996 issued by the Commissioner, Institutional Finance.

The matter was reported to the Government in April 2007; their reply has not been received (November 2008).