

CHAPTER-IV : LAND REVENUE

4.1 Results of audit

Test check of records in the land revenue offices conducted in audit during the year 2004-05 disclosed underassessments of revenue amounting to Rs.16.18 crore in 43 cases, under the following broad categories:

(Rupees in crore)

Sl. No.	Category	Number of cases	Amount
1	Non/short levy of conversion fine	6	0.09
2	Non /short raising of demands for water rate/penal water rate	4	6.63
3	Non/short levy of maintenance cess	1	0.03
4	Other irregularities	32	9.43
	Total	43	16.18

During the year 2004-05, the Department accepted underassessments in 21 cases involving Rs.1.98 crore and recovered Rs.0.11 crore in eight of them that had been pointed out in audit in earlier years.

A few illustrative cases including some cases noticed in earlier years that could not be included in previous Reports involving Rs.11.15 crore are indicated in the following paragraphs. Of this, Rs.4.06 lakh had been recovered.

4.2 Non raising of demands for water rate/penal water charges

Under the Karnataka Irrigation (Levy of Water Rate) Rules, 1965, in respect of each crop or revenue year, as the case may be, two officers, one each from Revenue and Irrigation Departments, are required to jointly inspect and prepare a statement of survey numbers of lands to which water was supplied, made available or used for irrigation and the crops raised therein. On the basis of this statement, the irrigation officer prepares a demand statement of water rate/penal water charges payable by each landholder and forwards it to the tahsildar concerned. On receipt of the demand statement from the Irrigation Department, these demands are to be booked in the demand, collection and balance (DCB) register and a copy of the demand statement sent to the village accountant to enable him to serve demand notices on individual parties.

It was noticed during cross verification of the demand statements received from Irrigation Department with DCB register of the tahsildars in four* taluks of four districts, that there was omission on the part of the Revenue Department to book and raise demand for water rate/penal water charges of Rs.6.53 crore for the years 2000-01 to 2003-04.

After these cases were pointed out between July and December 2004, Government reported in September 2005 that the demands had since been accounted for in the DCB statement.

4.3 Non/short levy of conversion fine

Under the Karnataka Land Revenue Act, 1964 and the Rules made thereunder, when any land assessed or held for the purpose of agriculture is permitted to be diverted for purposes other than agriculture, conversion fine is leviable. The rate of fine depends upon the area of the land, its location and the purpose for which the land is put to use. The same provisions apply *mutatis mutandis* in case of diversion of non agricultural land held for specific purpose to another non agricultural purpose.

- In three♦ offices, in four cases of conversion of 18 acres and 28 guntas▲ of agricultural land for non agricultural (residential/non residential) purposes permitted between 2000 and 2004, conversion fine amounting to Rs.4.88 lakh was leviable. However, only Rs.1.70 lakh was levied, resulting in short levy of Rs.3.18 lakh.

* Basava Bagewadi, Honnali, Nargund, Somwarpet

♦ Deputy Commissioner, Mysore, Tahsildars Bidar, Chickmagalur

▲ 18 acres 28 guntas = 8,14,572 square metres

After these cases were pointed out between May 2003 and January 2004, Government reported in September 2005 that Rs.1.34 lakh in respect of one case in Chickmagalur had been recovered and notices had been issued in the remaining cases.

- In Bangalore (North) and Bangalore (South) taluk offices, it was noticed in January-February 2005 that in respect of 25 cases of sanction of lease/grant of 'gomal'^y land of 245 acres 35 guntas^o made during 2000-01 to 2003-04 for residential and various non residential purposes, conversion fine of Rs.4.31 crore was due but had not been levied.

After these cases were pointed out in February 2005, Government reported in September 2005 recovery of Rs.2.72 lakh in one case and stated that in case of lease, ownership vests with Government and hence conversion fine was not feasible. The reply is not tenable as levy of conversion fine is based on occupation and purpose and not on ownership.

4.4 Non raising of demands for compounding amount

Under the Karnataka Land Revenue Act, 1964 and the Rules framed thereunder, when any land held for the purpose of agriculture (and assessed as such) is diverted or used for any other purpose without the permission of the Deputy Commissioner (DC), the DC may summarily evict the person responsible for diversion. The DC may compound such diversion or use, on payment of the prescribed amount.

In Bagalkot taluk, it was noticed during July 2004 that demand for compounding amount of Rs. 27.99 lakh in eight cases of unauthorised diversion of agricultural land for residential/industrial purposes levied by the DC, Bagalkot was not booked in the DCB register by the tahsildar. Consequently, these demands were not raised on the individuals concerned.

After this was pointed out in July 2004, Government reported in September 2005 that the demands had since been accounted for in the DCB register and action had been initiated for recovery.

^y Land held by Government for free pasturage

^o 245 acres 35 guntas = 1,07,10,315 square metres

