

CHAPTER IV: LAND REVENUE

4.1 Results of audit

Test check of records in the land revenue offices conducted during the year 2005-06 disclosed underassessments of revenue amounting to Rs.27.24 crore in 131 cases, under the following broad categories:

(Rupees in crore)

Sl. No.	Category	Number of cases	Amount
1	Non/short levy of conversion fine	18	0.75
2	Non/short raising of demands for water rate/penal water rate	30	17.92
3	Non/short levy of maintenance cess	12	1.82
4	Other irregularities	71	6.75
	Total	131	27.24

During the year 2005-06, the department accepted underassessments of Rs.2.87 crore involved in 39 cases which were pointed out in audit in earlier years and recovered Rs.0.16 crore involved in 19 of them.

In one case, the department recovered entire amount of Rs.8.92 lakh after the case was referred to the department/Government in May 2006.

A few illustrative cases including some cases noticed in earlier years that could not be included in previous Reports involving Rs.2.87 crore are given in the following paragraphs. Of this, Rs.12.93 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 department, 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 for raising demand and making collection. On receipt of demand statement from the Irrigation Department, these demands are to be booked in 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. Government in order dated 13 July 2000 accorded sanction for waiver of 75 *per cent* of penal water charges for 2000-01 and in order dated September 2003 accorded sanction for waiver of 100 *per cent* water charges and 50 *per cent* penal water charges for the year 2002-03.

It was noticed during cross verification of the demand statements received from the Irrigation Department with the DCB register of tahsildars in six¹⁶ taluks of two districts, that there was omission on part of the Revenue Department to book and raise demand for water rate/penal water charges of Rs.2.99 crore for the years 2000-01 to 2004-05. The demand to be raised after giving effect to the waiver orders was Rs.2.72 crore.

After these cases were pointed out between March and August 2005, Government reported between May and August 2006 that demand of Rs.2.65 crore in respect of five taluks was accounted for in the DCB. Of this, Rs.10.40 lakh had been recovered. In respect of the remaining taluk, final reply has not been received (November 2006).

4.3 Non/short levy of maintenance cess

According to the Karnataka Irrigation Act 1965, annual maintenance cess of Rs.4 per acre is to be levied on land benefited by an irrigation work maintained by Government. According to the Rules, tahsildar concerned is the authority responsible for determining and levying maintenance cess.

¹⁶ H.D.Kote, Hunsur, K.R.Pet, Maddur, Mandya, Srirangapatna

It was noticed during audit of records of tahsildars in 12¹⁷ taluks that maintenance cess amounting to Rs.14.90 lakh was either not levied or was levied short for the years 2000-01 to 2004-05.

After this was pointed out between March 2002 and September 2005, Government reported in August 2006 that Rs.14.53 lakh had been accounted in the DCB and of this Rs.2.53 lakh recovered.

¹⁷ Athani, Basavana Bagewadi, Bhadravathi, Harihara, Honnali, H.D. Kote, Hunsur, Koppal, Maddur, Nargund, Srirangapatna, Tumkur

