

CHAPTER- V

LAND REVENUE

5.1 Results of Audit

Test-check of records relating to assessment and collection of land revenue during the year 2002-2003 revealed non-assessment, underassessment of revenue and non-raising of demand amounting to Rs.212.02 crore in 1,62,669 cases which can broadly be categorised as under:

(Rupees in Crore)

S. No.		Number of cases	Amount
1.	Delay in collection of revenue through RRC	45,225	89.80
2.	<i>Nazul</i> land allotted to organisation, Institutions, Boards and Local Bodies.	4,394	53.97
3.	Non/short-assessment and non-revision of diversion rent and premium	7,192	24.00
4.	Non-levy of <i>Panchayat</i> Cess and non-realisation of fines and penalties	29,352	10.30
5.	Others	76,506	33.95
	TOTAL	1,62,669	212.02

A few illustrative cases involving Rs.1.29 crore are discussed in the following paragraphs:

5.2. Non-raising of demand of diversion rent, premium and fines

According to the Madhya Pradesh Revenue Book of Circulars, the Revenue Authority shall intimate to the Tahsildar concerned, the demand for re-assessed rent of diverted land used for purposes other than agriculture and to incorporate the change in the Tahsil records. Further, demand of premium and fines imposed under the penal provisions of Land Revenue Code and Revenue Book of Circulars (RBCs) is also to be noted in the demand and collection register of the Tahsil before effecting recovery.

5.2.1 Test-check of records of 11 Tehsils¹ revealed that the diversion rent, premium and fines aggregating Rs.87.97 lakh in respect of 161 villages for the period 1997-98 to 2001-2002 were not noted in demand and collection registers of Tahsils although these were assessed by the Sub-Divisional Officers concerned. This resulted in non-raising of demand of revenue of Rs.87.97 lakh.

This was pointed out in audit and the concerned Tahsildars stated between November 2001 to January 2003 that the recovery would be noted in the registers and affected after raising the demands.

The matter was reported to the Government between February 2002 and April 2003; their reply had not been received (June 2004).

5.2.2 Test-check of the records of two Tehsils² revealed that demand of Rs.10.68 lakh in respect of *Nazul* rent, premium, fine and penalties in 1,269 cases assessed by the Revenue Authority was not raised by the concerned Tahsildars for the period 1999-2000 and 2000-2001.

This was pointed out in audit and the Tahsildars stated between April 2002 and September 2002 that the demands would be raised.

The matter was reported to the Government between June 2002 and April 2003; their reply had not been received (June 2004).

5.3 Loss due to non-disposal of attached property

Under the provisions of Madhya Pradesh Land Revenue Code, 1959, arrears of land revenue payable to Government shall be recovered by the Tahsildar by attachment and sale of movable and immovable property. Further, the Tahsildar is required to conduct quarterly review of attached property register with a view to take action for early disposal of attached property.

Test-check of the records of the Tahsil, Sitamau revealed that movable and immovable property in 33 cases was attached during the period 1996-97 to 1999-2000 for recovery of Rs.14.20 lakh due to Government but no action was taken to realise the dues by disposing of the attached property. This resulted in non-realisation of government dues amounting to Rs.14.20 lakh.

This was pointed out in audit and the Tahsildar, Sitamau stated in November 2001 that distress warrants had been issued by the Court and position of recovery would be intimated.

¹ *Badnagar, Budhni, Jawara, Jaora, Jirapur, Manasha, Mongawali, Nagda, Nasurullaganj, Singroli and Salina*

² *Jawad (Ratlam) and Vijaypur (Sheopur)*

The matter was reported to the Government between February 2002 and March 2003; their reply had not been received (June 2004).

5.4 Non-assessment of *Panchayat* cess on diversion rent

The Madhya Pradesh *Panchayat Adhiniyam*, 1981 provides for levy and recovery of cess for each revenue year at the rate of 50 paise per rupee of land revenue or rent assessed on every tenure holder and government lessee in respect of land held by him in gram *panchayat* area. Diversion rent³ is also land revenue and hence *Panchayat* cess is also leviable on diversion rent.

Test-check of records of five Tahsils⁴ revealed that *Panchayat* cess amounting to Rs.15.67 lakh for the revenue years between 1998-99 and 2001-02 was not assessed on diversion rent of Rs.31.34 lakh in respect of land pertaining to *Gram Panchayat* areas in 84 villages.

This was pointed out in audit and the concerned Tahsildars agreed between May 2002 and January 2003 to effect the recovery.

The matter was reported to the Government (between May 2002 and April 2003); their reply had not been received. (June 2004)

³ *Diversion Rent- where land assessed for use for any one purpose is diverted to any other purpose, the land revenue payable upon such land shall not with standing that term for which the assessment may have been fixed has not expired be liable to be altered and assessed in accordance with the purpose to which it has been diverted.*

⁴ *Bhind, Budni, Jawara, Raghogarh and Sailana*

