

CHAPTER - V
LAND REVENUE

5.1 Results of Audit

Test-check of records relating to assessment and collection of land revenue during the year 2003-2004 revealed non-assessment/under-assessment of revenue and non-raising of demand amounting to Rs.295.14 crore in 1,34,329 cases which can broadly be categorised as under:

(Rupees in crore)

S. No.		Number of cases	Amount
1.	Delay in collection of revenue against Revenue Recovery Certificate	15,148	73.49
2.	Non/under-assessment of <i>Nazul</i> rent, premium and ground rent on <i>Nazul</i> land	3,792	99.88
3.	Non/short-assessment and non-revision of diversion rent and premium	6,018	6.33
4.	Non-levy of <i>Panchayat</i> cess and non-realisation of fines and penalties	75,023	19.53
5.	Others	34,348	95.91
	Total	1,34,329	295.14

During the year 2003-2004 the Department accepted under-assessment etc. of Rs.80.48 crore involved in 48,555 cases.

A few illustrative cases involving Rs.97 lakh are discussed in the following paragraphs:

5.2 Non-levy of process expenses

According to the provision of the Madhya Pradesh Land Revenue (MPLR) Code, 1959 and the Madhya Pradesh *Lokdhan (Shodhya Rashiyon ki Vasuli) Adhiniyam*, 1987 and *Niyam* 1988, the recovery officer of revenue court, on receipt of Revenue Recovery Certificate (RRC), shall register the case and initiate recovery proceedings as laid down in MPLR Code. Under the provisions of Madhya Pradesh *Lokdhan Adhiniyam*, process expenses of three per cent of the principal amount due from the defaulters, shall be included in the demand to be raised against RRC.

- Test-check of records revealed between December 2002 and August 2003 that 286 RRC cases of five Tahsil Offices¹ for Rs.2.66 crore received during the period between 1998-99 and 2001-2002, were not registered by the revenue courts thereby recovery process were not started for the period ranging from two to four years. This resulted in non-realisation of revenue of Rs.7.98 lakh.

After this was pointed out in audit, the concerned Tahsildars stated between December 2002 and August 2003 that action for registration and recovery would be taken. Further progress had not been received (May 2005).

The matter was reported to the Government (between April and September 2003); their reply had not been received (May 2005).

- Similarly, in Tahsil, Maihar (Satna) (December 2003) in 33 cases, process expenses amounting to Rs.12.88 lakh, on principal amount of Rs.4.29 crore were not included in demand raised between October 1999 and January 2003. Consequently, the process expenses amounting to Rs.12.88 lakh remained un-realised.

After this was pointed out in audit, the Tahsildar stated that necessary action to recover the process expenses would be taken after scrutiny of cases. Further report had not been received (May 2005).

The matter was reported to the Government (February 2004); their reply had not been received (May 2005).

5.3 Non-recovery of collection charges

According to *Panchyat Raj Adhiniyam*, 1993 and instructions (June 1999) issued there under, the amount so collected by Government on account of land revenue, cess, fees and other taxes shall be credited to '*Panchayat Raj Nidhi*' after deducting 10 per cent of the amount collected as collection charges.

Test-check of records of 10 Tahsils² revealed between December 2000 and December 2003 that the revenue of Rs.3 crore collected during the period October 1999 to September 2003 were credited by Tahsildar to *Panchyat Raj Nidhi* without deducting recovery expenses of Rs.30 lakh. This resulted in non-recovery of Government revenue to that extent.

After this was pointed out in audit, the concerned Tahsildar's stated between December 2000 and December 2003 that the order regarding deduction was not

¹ Tahsil Deosar (Sidhi), Mahidpur (Ujjain), Navgaon (Chhatarpur), Pichhore (Shivpuri), Tendukheda (Narsinghpur)

² Dindori (Mandla), Mahidpur (Ujjain), Mandla, Nateran (Vidisha), Niwas, Ratlam, Sardarpur (Dhar), Seoni, Tendukheda (Narsinghpur) and Vidisha

received in Tahsil Offices and action would be taken after obtaining the directions from the district office.

The matter was reported to the Government between April 2003 to February 2004; their reply had not been received (May 2005).

5.4 Non renewal of temporary leases

The Madhya Pradesh Revenue Book Circulars Part-II and Government Notification issued on 2 August 1994, provide for renewal of the temporary lease after recovery of revised premium and ground rent from lessee. In case of any default, penalty and fine not exceeding Rs.1,500 per case will be levied under section 248 of MPLR Code, 1959.

Test-check of records of the Collectorate, Chhindwara revealed in September 2003 that in two cases temporary lease of land due for renewal during April 1997 and April 1999 were not renewed. In one case the lessee had applied in October 2002 for renewal and in another case the lessee did not apply for renewal but continued to occupy land unauthorisedly. The revised premium and ground rent was also not fixed and recovered from the lessee though they continue to occupy the land. This resulted in non-realisation of revenue of Rs.23.32 lakh on account of premium, ground rent including penalty.

After this was pointed in audit in September 2003, the Collector (*Nazul*) stated that the cases would be examined and action would be taken. Further report on action taken had not been received (May 2005).

The matter was reported to the Government (November 2003); their reply had not been received (May 2005).

5.5 Non-raising of demand of diversion rent and premium

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

Test-check of records of two Tahsils revealed ³ in February 2003 and January 2004 that the diversion rent, premium and fines aggregating to Rs.22.36 lakh in respect of 15 villages for the period from 2000-2001 to 2002-2003 were not noted in Demand and Collection Register of Tahsils although the recovery statement in Form B-1 was received in Tahsil office on 30 July 2001 and 10 April 2002. This resulted in non-realisation of revenue of Rs.22.36 lakh including fine of Rs.0.02 lakh.

³ *Chhatarpur and Rajnagar (Chhatarpur)*

After this was pointed out in audit, the concerned Tahsildars stated between February 2003 and January 2004 that action to raise the demand would be taken. Further reply had not been received (May 2005).

The matter was reported to the Government (between May 2003 and March 2004); their reply had not been received (May 2005).