

## CHAPTER-IV : LAND REVENUE, STAMP DUTY AND REGISTRATION FEES

### (A) LAND REVENUE

#### 4.1 Results of Audit

Test check of records relating to assessment and collection of land revenue and stamp duty and registration fees conducted during the year 2002-2003 revealed non-collection, non/short assessment and blocking of revenue amounting to Rs.145.05 crore in 35,574 numbers of cases which may be broadly categorised as under:

( Rupees in crore )			
Sl. No.	Subject	No. of cases	Amount
1	Review : Arrear on assessment and collection of land revenue.	01	69.63
2	Non-collection of premium etc. from land occupied by local bodies/private parties etc.	29	36.54
3	Non/short realisation of royalty on minor minerals.	51	3.75
4	Blocking of Government revenue due to non-finalisation of OLR cases.	812	3.70
5	Miscellaneous/other irregularities.	219	1.70
6	Non/short assessment and short collection of water rates.	170	0.38
7	Non-lease/irregular lease of sairat sources.	195	0.08
8	Non-realisation of revenue due to delay in finalisation of OEA cases.	20	0.01
<b>Total</b>		<b>1497</b>	<b>115.79</b>
<b>Stamp Duty &amp; Registration Fees</b>			
1	Short levy of Stamp duty and Registration fee due to undervaluation of documents (47-A cases)	33,309	27.31
2	Non/Short levy of Stamp duty and Registration fees due to misclassification	663	1.42
3	Irregular exemption and other irregularities of Stamp duty and Registration fees	105	0.53
Total		<b>34,077</b>	<b>29.26</b>
<b>Grand Total</b>		<b>35,574</b>	<b>145.05</b>

During the course of the year 2002-2003, the department accepted under-assessment etc. of Rs.1.68 crore in 2,571 cases, which had been pointed out by audit in earlier years and had recovered the amount in full.

The findings of a review "**Arrears in Assessment and collection of Land Revenue**" involving Rs.69.50 crore and a few cases involving money value of Re.1 crore are discussed in the following paragraphs:

**4.2 Review : Arrears in Assessment and Collection of Land revenue**

**4.2.1 Highlights**

(i) Adoption of lower market value resulted in short assessment of premium and ground rent amounting to Rs. 1.24 crore.

{Para 4.2.7(a)}

(ii) Rupees 28.07 crore was not realised due to non-finalisation of alienation cases.

{Para 4.2.7(b)}

(iii) Rupees 2.77 crore of revenue was foregone due to un-authorised occupation of Government land.

{Para 4.2.7(c)}

(iv) There was non/short realisation of premium & ground rent of Rs.11.62 crore.

{Para 4.2.7(d)&(e)}

(v) Government land valued Rs.1.23 crore was encroached upon by Satya Sai Medical College Hospital since 1993-94.

{Para 4.2.8}

(vi) Premium and ground rent of Rs.5.58 crore was not realised for conversion of agricultural land for non-agricultural purpose.

{Para 4.2.9(a)}

(vii) Salami of Rs.3.08 crore was not realised due to non-settlement of bebandobasta land.

{Para 4.2.9(b)}

(viii) Royalty on unauthorised lifting of minor minerals valued at Rs.14.89 crore was not realised.

{Para 4.2.10(a)}

### 4.2.2 Introduction

Consequent on abolition of land revenue (Rent on land) with effect from November 1977, the land revenue receipts of the State arise mainly from cess on land, Nistar cess<sup>37</sup> on forest land, premium, ground rent and cess on lease of Government land to Government undertakings, public bodies and authorities for various public purposes, salami on bebandobasta<sup>38</sup> (unsettled land) land settled in favour of the tenants, assessment and penalties on encroachment of land and also from sale of sairat<sup>39</sup> sources including royalty from minor minerals. Interest on belated payment of Government dues is also chargeable where land revenue remains unpaid during the year in which it was due. The levy and collection of land revenue are watched through demand, collection and balance registers maintained in the collectorates and tahasils. Arrears of land revenue are recoverable alongwith interest under Orissa Public Demand and Recovery Act, 1962 (OPDR).

### 4.2.3 Organisational set up

Revenue Department of the State Government formulates policies and issues executive instructions on assessment and collection of land revenue receipts. The Board of Revenue executes the same with the assistance of 3 Revenue Divisional Commissioners, 30 District Collectors and 171 Tahasildars. The tahasils are divided into revenue circles headed by revenue inspectors who are responsible for collection of land revenue and maintenance of initial records.

### 4.2.4 Audit Objective

Detailed scrutiny of assessment of revenue cases at various levels, follow up action thereof after decision by the assessing authorities and its impact on revenue collection for the period 1997-98 to 2001-02 was conducted in audit to:

- (i) analyse the arrears and the reasons thereof;
- (ii) ascertain extent of compliance to rules, procedures and Government orders for assessment of revenue and timely collection thereof;
- (iii) seek assurance that appropriate mechanism/system exists to watch and pursue the collection after demand is raised.

37 The receipt collected annually from the tenants in lieu of right to free or concessional enjoyment of forest produce.

38 Land enjoyed by the intermediaries without payment of rent after estate abolition remain unsettled in settlement operation.

39 It includes fisheries, quarries, hats and fairs, ferry ghats, Govt. orchards, stray trees standing on Govt. land & temporary sale of minor minerals and other miscellaneous items.

#### 4.2.5 Scope of audit

A test check of records in the office of the Board of Revenue, Orissa and 43 tahasils (out of 171 tahasils) was conducted between October 2002 and April 2003. The findings are contained in the succeeding paragraphs:

#### 4.2.6 Trend of revenue

(a) Budget estimate vis-a-vis collection of revenue by the Revenue Department for the period 1997-98 to 2001-02 as per Finance Accounts is given below:

( Rupees in crore )				
Year	Budget Estimate	Collection	Variation Increase(+) Shortfall(-)	% of variation
1997-1998	41.39	38.69	(-) 02.70	(-)06.52
1998-1999	60.00	58.57	(-)01.43	(-) 02.38
1999-2000	63.00	50.46	(-)12.54	(-)19.90
2000-2001	56.00	53.26	(-)02.74	(-) 04.89
2001-2002	65.00	84.48	(+) 19.48	(+) 29.97

#### (b) Arrear of Revenue

As on 31 March 2002, a sum of Rs.14.60 crore was outstanding pending collection (as per Finance Accounts). The year-wise details/stages at which these cases were pending though called for from the Board between October 2002 and May 2003 had not been received till October 2003.

However test check of records of 12 tahasils revealed that a sum of Rs.1.67 crore was outstanding as on 31 March 2002 in different stages as detailed below:

(Amount in lakh)		
1	Certificate dues (un-collectable)	2.88
2	Recovery pending (write off proposals)	13.85
3	Recovery pending (Remission proposals)	69.04
4	Stay by court	81.12
<b>Total</b>		<b>166.89</b>

#### (c) Non-achievement of target

The Board of Revenue, Orissa, furnished the following figures towards demand, collection and balance (DCB) for the year 1997-1998 to 2001-2002.

(Rupees in crore)

Year	Demand			Collection			Balance			Percentage of Collection
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1997-98	14.08	24.09	38.17	4.98	20.04	25.02	9.10	4.05	13.15	65.55
1998-99	15.65	26.20	41.85	5.74	22.51	28.25	9.91	3.69	13.60	67.50
1999-00	16.57	26.80	43.37	2.94	20.15	23.09	13.63	6.65	20.28	53.24
2000-01	20.03	32.12	52.15	7.53	29.18	36.71	12.50	2.94	15.44	70.39
2001-02	20.75	44.04	64.79	8.46	41.75	50.21	12.28	2.29	14.57	77.50

The Board of Revenue issued instructions in October 1978 to collect 100 *per cent* for arrears demand and 90 *per cent* in respect of current dues during the year 1978-79. No further instructions had been issued subsequently. Keeping the instructions in view, it would be seen that the Department has not been able to achieve the target in the last 5 years. The shortfall of collection ranged from 23 *per cent* to 47 *per cent*.

#### 4.2.7 Alienation of Government land

The State Government provides land to its own departments, central government departments, government undertakings, public bodies for various public purposes on lease basis on payment of premium which is lump sum consideration or full market value of land, annual ground rent at the rate of 1 *per cent* of the market value of the land and cess at prescribed rate for various categories of lessees under Orissa Government Land Settlement (OGLS) Act, 1962 and Rules made thereunder. In case of default the occupier shall be liable to pay interest at the rate of 6 *per cent* up to 27 November 1992 and at the rate of 12 *per cent* thereafter till the date of payment of dues.

##### (a) Short assessment of premium and ground rent due to adoption of lower market value

The Inspector General of Registration-Cum-Excise Commissioner, Orissa, Cuttack instructed on 4 September 1993 the Registering Officer will take into consideration, the rate of the highest sale value of land of similar classification in the same village relating to three consecutive years preceding the year in which the document in question is presented for registration.

On scrutiny of records in three tahasils it was seen in three cases that the market value of land was determined on the basis of the average sale value of preceding three years instead of the highest sale value of the land during the preceding three years. This resulted in short assessment of premium and ground rent of Rs.1.24 crore as given below:

( Rupees in lakh )

Sl. No.	Name of Tahasil	Name of body/ undertaking	Area in Acres	No & date of Sanction.	Premium, ground rent Cess due	Premium, ground rent Cess assessed	Amt. short assessed
1	Cuttack Sadar	CDA, Cuttack	22.44	16858 23 March 2002	215.23	104.24	110.99
2	Baragarh	BSNL, Sambalpur	1.00	Nil 27 January 1994	7.50	2.00	5.50
3	Nimapara	GMTD, Bhubaneswar	0.47	833/R 22 February 1999	18.21	10.52	7.69
<b>Total</b>		--	<b>23.91</b>	--	<b>240.94</b>	<b>116.76</b>	<b>124.18</b>

**(b) Non finalisation of alienation cases**

Government of Orissa, Revenue and Excise Department in letter No. 74793 dated 10 December 1987 addressed to all Revenue Officers issued instructions for expeditious disposal of lease cases in the manner prescribed in OGLS Settlement Rules, 1983.

Further, the Board of Revenue, Orissa vide circular of 6 June 1995 directed all the collectors to take prompt steps to finalise the alienation cases where advance possession of land has already been given. The advance possession was to be sanctioned only in cases of urgency only after submission of proposal with the recommendation to the next higher authority.

Scrutiny of the records in thirteen tahasils revealed that advance possession of Government land measuring 2,859.280 Acres was allowed to different organisations. Though the land was in occupation of the indenting organisations the amount due to the Government in the shape of premium and ground rent could not be realised for want of sanction of alienation cases. This resulted in blocking of Government revenue of Rs.28.07 crore as given below:

( Rupees in lakh )

Sl. No.	Name of the Tahasil	Name of the Body/ Authority	Area In Acres	Premium, Ground rent and Cess due	Premium & Ground rent Realised if any	Balance	Date Of Advance Possession
1	2	3	4	5	6	7	8
1	Cuttack Sadar	C.D.A., Cuttack	64.85	2050.73	-	2050.73	1994
2	Khurda	B.D.A.	33.200	181.85	20.00	161.85	Aug' 1989 & Aug' 1999
3	Talcher	N.T.P.C.	120.190	195.42	50.00	145.42	Dec' 1993
4	Kujang	IDCO, PJRIT	198.49	123.04	-	123.04	2000-01.
5	Puri	Chilika Aquatic Farm	925.08	119.18 <sup>40</sup>	-	119.18	Dec' 1991
6	Pottangi	Telecomm ICAR	271.00	96.21 <sup>41</sup>	1.72	94.49	Jan' 1992 to March' 1992
7	Sambalpur	M.C.L.	4.950	62.04	25.00	37.04	1990
8	Rourkela	South Eastern Railways	156.35	42.74	-	42.74	1967 to 1974.
9	Bolangir	O.S.H.B.	25.00	17.97	-	17.97	June' 1982
10	Balikuda	Telecomm	0.50	7.12	1.12	6.00	Oct' 1994

40 Includes interest of Rs. 63.68 lakh.

41 Includes interest of Rs.51.09 lakh.

( R u p e e s i n l a k h )

Sl. No.	Name of the Tahasil	Name of the Body/ Authority	Area In Acres	Premium, Ground rent and Cess due	Premium & Ground rent Realised if any	Balance	Date Of Advance Possession
1	2	3	4	5	6	7	8
11	Parlakhe-mundi	Telecomm	0.400	5.36	2.19	3.17	Aug' 1994
12	Jagatsinghpur	Telecomm	0.50	12.50	9.38	3.12	Aug' 2001
13	Kholikote	O.S.C.D.C.	1058.770	2.65	-	2.65	1986-87
<b>Total</b>			<b>2859.280</b>	<b>2916.81</b>	<b>109.41</b>	<b>2807.40</b>	

**(c) Unauthorised occupation of Government land by local bodies**

Scrutiny of 4 cases in three tahasils revealed that there had been inordinate delay ranging from 3 to 20 years in finalisation of alienation cases. The land in question requisitioned by the local bodies was in unauthorised occupation by them before sanction of lease. This resulted in blocking of Government revenue to the tune of Rs.2.77 crore as given below:

( R u p e e s i n l a k h )

Sl No.	Name of the tahasil	Name of the body/ Authority	Area In Acre	Date from which in unauthorized occupation	Premium and ground rent due
1	2	3	4	5	6
1	Bhubaneswar	GRIDCO	10.000	August 1995	132.99
2	Jharsuguda	Jharsuguda Municipality	18.850	Since 1993	102.71
3	-do-	O.S.H.B, Bhubaneswar	9.440	Since 1987	37.99
4	Angul	NAC, Angul.	0.100	Since 1999	2.89
<b>Total</b>					<b>276.58</b>

The Department did not have any mechanism to collect, maintain or monitor the overall position of alienation of Government land pending for disposal. As a result pendency of alienation cases in the State as a whole could not be ascertained. On this being pointed out the Board replied that due to shortage of staff and non-receipt of data from the Collectorates, the pending alienation cases could not be finalised.

**(d) Non/short realisation of premium & ground rent**

After sanction of alienation, the indenting body/organisation is required to pay premium, ground rent, cess etc as per the sanction order before execution of lease agreement or before taking advance possession of the land.

During the course of check of records in 7 tahasils, it was noticed in 7 cases that though alienation of Government land was sanctioned and possession of land was handed over, premium and ground rent amounting to Rs.8.86 crore remained non/short realised as detailed below. In addition, interest on belated payment of dues is also leviable.

( Rupees in lakh )

Sl. No.	Name of the tahasil	Name of the Body/ Authority	Date from which advance possession given	Area in Acre	Date of sanction	Premium/ ground rent payable	Premium/ ground rent paid	Amount non/short assessed
1	2	3	4	5	6	7	8	9
1	Cuttack Sadar	C.D.A., Cuttack	1985 to 1996	81.534	Oct' 2002	712.89	-	712.89
2	Talcher	Heavy Water Project	July 88	14.44	28 Feb' 2001	59.97	-	59.97
3	Nimapara	A.S.I., BBSR	June 75	26.25	Sept' 2002	52.67 <sup>42</sup>	-	52.67
4	Berhampur	BDA	January 90	1.00	March' 1999	51.09	14.07	37.02
5	Soro	IDCO	August 89	8.00	5 March 1988	8.64 <sup>43</sup>	0.06	8.58
6	Boudh	Women's college, Boudh	1993-94	1.00	Dec' 1999	7.80	-	7.80
7	Koraput	O.S.H.B.	1989-90	0.606	May' 2000	8.15	1.20	6.95
<b>Total</b>						<b>901.21</b>	<b>15.33</b>	<b>885.88</b>

**(e) Non-realisation of rent and cess from SAIL\*, RSP\*\*, Rourkela**

According to the terms and conditions of lease deed agreement executed between SAIL, RSP, Rourkela and Collector, Sundergarh, in the year 1976 in respect of government land leased out, the annual ground rent was to be revised after 25 years. The revision became due on 01 June 2001. Accordingly, Government of Orissa, Revenue Department in their letter 14 March 2002 approved the fixation of ground rent at the rate of 1 per cent of the market value for a period of 20 years with effect from 01 June 2001.

Scrutiny of records in the office of the Tahasildar, Rourkela revealed that the SAIL, RSP, Rourkela was required to pay an amount of Rs.2.46 crore towards annual ground rent for the year 2001-2002 for 15,316.725 acre of land and an amount of Rs.29.50 lakh towards interest for delay in payment. But the amount due remained unrealised till November 2002.

**4.2.8 Encroachment of Government land**

As per Orissa Prevention of Land Encroachment Act, 1972 (OPLE) and rules made thereunder, any body, authority, private person encroaching upon government land should either be evicted or the land settled (if not objected to), on payment of premium, rent and fine etc. As per Government of Orissa, Revenue and Excise Department's letter of 02 February 1966, cases land occupied without permission of Government were generally to be treated as encroachment cases. Government could settle the land with the occupiers, on payment of the market value which was to be determined as on the date of the recommendation of the Tahasildar, or as on the date of occupation whichever is higher. Information obtained from Board of Revenue, Orissa,

42 Includes only capitalized value of Rs.17.38 lakh and interest of Rs. 35.29 lakh.

43 Includes interest of Rs. 2.23 lakh.

\* SAIL: Steel Authority of India Limited.

\*\* RSP: Rourkela Steel Plant.



Cuttack revealed that as on 31 March 2002, of 2,48,637 cases were pending for disposal, the year-wise break up of which was not made available.

Test check of records in the following 3 (three) tahasils revealed that, Government land measuring 19.52 Acre was in the occupation of encroachers and no action was taken by the revenue authority either for eviction of the encroacher or for regularisation of the encroachment. Delay in non-regularisation of encroachment cases resulted in blocking of premium of Rs.1.52 crore as detailed below:

( R u p e e s i n l a k h )							
Sl. No.	Name of the Tahasil	Name of the encroacher	No. of cases	Area in Acre	Year of encroachment	Year of institution of cases	Market value
1	Bhubaneswar	Shri Asok Ku. Das, Principal Satya Sai Medical College Hospital	2	10.00	1993-94	1998	123.00
2	Titilagarh	Shri Raising Patra	1	2.02	2000	2001	22.95
3	Dharmasala	M/S Sadbhav Engineering Ltd.	1	7.50	2001	2001	5.63
<b>Total</b>				<b>19.52</b>			<b>151.58</b>

On this being pointed out in audit, Tahasildars, Titilagarh and Dharmasala replied that steps would be taken for eviction and regularisation of cases respectively. Tahasildar, Bhubaneswar stated that reply would be furnished after enquiry.

#### 4.2.9 Land reform measures

Under section 8(A) of the Orissa Land Reform (Amendment) Act, 1993 (OLR) an authorised officer on application made by a raiyat for conversion of any agricultural land belonging to him for purpose other than agriculture may allow such conversion subject to payment of premium calculated at the rate prescribed in the Act.

##### (a) *Non-realisation of premium and ground rent for conversion of agricultural land for non-agricultural purpose*

During test check of records in audit in 31<sup>44</sup> tahasils it was revealed that though premium and ground rent were assessed, the Tahasildars failed to realise the same amounting to Rs.5.58 crore in 1397 cases (OLR cases) between 1994 to 2002 involving 910.934 Acre of Government land. Further it was noticed that in these cases the assessed premium and ground rent were neither taken into the DCB register of the tahasil nor follow up action taken for realisation by the Tahasildars.

44 Bargarh, Balasore, Bhubaneswar, Balikuda, Baripada, Berhampur, Bolangir, Boudh, Chatrapur, Cuttack, Dharmasala, Dhenkanal, Digapahandi, Jharsuguda, Jaleswar, Jagatsingpur, Kujanga, Keonjhar, Koraput, Khurda, Lakhanpur, Puri, Pottangi, Paralakhemundi, Rourkela, Rayagada, Sambalpur, Sukinda, Salepur, Talcher, Titilagarh.

**(b) Blockage of Revenue due to non-settlement of bebandobasta land under Orissa Estate Abolition Act (OEA)**

As per Revenue Department's letter of 06 December 2000, all bebandobasta lands were to be settled by institution of suo-motu proceedings by the concerned Tahasildar/Additional Tahasildar. The entire process of settlement was required to be completed within one year from the issue of instructions. Land recorded in bebandobasta status in the record of right was to be settled on fixation of fair and equitable rent and payment of salami at the rates prescribed in the above Government order.

From the information furnished to audit by Board of Revenue in February 2003, 84,944 cases (OEA cases) measuring 1,01,383.179 Acre of land were pending settlement, despite instructions of the Department to settle these cases within one year of issue of order on 06 December 2000.

Test check of the records in 19<sup>45</sup> tahasils revealed that in 9,346 cases of bebandobasta land (unsettled land) consisting of 16,158.294 Acre had not been settled as on 31 March 2002 despite Department's orders (December 2000). As a result thereof, an amount of Rs.3.08 crore towards salami was blocked.

#### **4.2.10 Sairat sources**

**(a) Unauthorised lifting of minor minerals consequent non-realisation of Rs.14.89 crore**

As per Orissa Minor Mineral Concession (OMMC) Rules, 1990 permission of the Tahasildar is necessary to lift minor minerals.

Test check of records in four tahasils (Kashipur, Koraput, Pottangi and Rayagada) revealed that, the Deputy Chief Engineer (Construction), South Eastern Railway had unauthorisedly lifted minor minerals without permit from revenue authority. Certificate cases under Orissa Public Demand Recovery (OPDR) Act were booked for recovery of royalty of Rs.14.89 crore. While disposing the Civil Appeal No.2235/1996 the Hon'ble Supreme Court upheld (November 2000) the demand and directed the railway authorities to deposit the amount. No amount had however, been realised so far. Government directed the Collector, Koraput in July 2003 to enforce the provisions of OPDR Act.

**(b) Loss of Revenue due to delay in finalisation of settlement of sairat sources**

As per Manuals of Tahasil Account (MTA) of Government of Orissa, all sairat sources in a tahasil are required to be settled well before the operating season i.e before April of every year. For that purpose, all the formalities of public

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<sup>45</sup> Angul, Attabira, Berhampur, Bhubaneswar, Bolangir, Chhatrapur, Dharmasala, Dhenkanal, Jagatsinghpur, Jeleswar, Keonjhar, Kholikote, Khurda, Lakhanpur, Nimapara, Puri, Rourkela, Sambalpur and Titlagarh.

auction i.e. proclamation, publication, realisation of bid award and issue of work order etc. are to be completed prior to one month of the commencement of next year.

Test check of records of 7 tahasils revealed that in 78 cases, there had been inordinate delay in initiating the formalities and finalising lease/auction of sairat sources due to which sources were settled below the upset price. Due to non-observation of procedure for settlement of sairat sources in time, sairat sources were sold much below the upset price which led to potential loss of Government revenue of Rs.20.01 lakh.

( Rupees in lakh )

Sl. No.	Name of the Tahasil	No. of cases	Off-set price	Bid/settled amount	Balance
1	Titilagarh	10	0.69	0.19	0.50
2	Bhubaneswar	4	14.77	4.58	10.19
3	Sukinda	01	0.42	0.08	0.34
4	Attapura	18	4.30	2.11	2.19
5	Sambalpur	12	1.00	--	1.00
6	Kholikhote	3	0.28	--	0.28
7	Keonjhar	30	7.26	1.75	5.51
<b>Total</b>		<b>78</b>	<b>28.72</b>	<b>8.71</b>	<b>20.01</b>

#### 4.2.11 Certificate cases

Arrears of land revenue remaining unrealised is recoverable from the debtor alongwith interest from the date of signing of the certificate upto the date of realisation under Orissa Public Demand and Recovery Act, 1962 (OPDR) provided the arrear is not barred by limitation.

Quarterly review report on disposal of certificate cases for the quarter ending 31 March 2002 compiled by Board of Revenue revealed that as on 01 April 2002, 1,44,939 certificate cases involving an amount of Rs.153.76 crore were pending in various certificate courts (except special certificate courts). The year-wise analysis pendency was not made available to audit. Besides, out of the total pending certificate, cases the number of cases and amounts pertaining to land revenue assessed by the Tahasildars was not known.

Test check of the records of 24 tahasils revealed that 29,269 certificate cases involving Rs. 3.81 crore were pending for disposal as on 31 March 2002. These cases are pending from the year 1965 to 2002.

Age-wise break up of pending cases as available in 24 tahasils<sup>46</sup> are given below:

46 Angul, Attapura, Aska, Barabil, Baragarh, Boudh, Bolangir, Balasore, Chhatrapur, Digapahandi, Dhenkanal, Dharmasala, Jaleswar, Jagatsinghpur, Jeypore, Khurda, Khalikote, Nilagiri, Puri, Rourkela, Sambalpur, Soro, Sukinda, and Titilagarh.

(Rupees in lakh)

Pendency in years	No. of cases	Amount
More than 1 year.	6,829	95.25
Between 1 year and 3 years.	3,321	74.80
Between 3 years and 5 years.	3,164	52.93
Between 5 years and 10 years.	10,106	85.40
More than 10 years.	5,849	72.26
<b>Total</b>	<b>29,269</b>	<b>380.64</b>

The OPDR Act or Rules made thereunder don't prescribe any time limit for expeditious disposal of certificate cases. As a result, huge number of cases are allowed to be pending ranging from one year to ten years and more.

#### 4.2.12 Other topics of interest

##### (i) Irregular Settlement of Government land in favour of private person

Government land measuring 2.80 Acre in the village Neulpur was irregularly settled in favour of four persons by the Consolidation Officer and Tahasildar, Dharmasala on the basis of forged documents. Subsequently, on the land in question being acquired by the Railways, the party claimed compensation of Rs.16.04 lakh.

On this being pointed out, the Tahasildar Dharmasala stated that due to irregular settlement of land an appeal was filed in the Court of the Deputy Director (Consolidation). Tahasildar, Dharmasala in January 2003 who requested Special Land Acquisition Officer, Haridaspur not to disburse the compensation amount to the persons in favour of whom lands were settled. Due to irregular settlement of Government land, revenue of Rs.16.04 lakh which would have accrued to Government was held up.

##### (ii) Non-realisation of rent and cess from Orissa Cashew Development Corporation

On test check of records of Sukinda tahasil, it was revealed that land measuring 8,831.27 Acre was sanctioned in 1982 in favour of Orissa Cashew Development Corporation Ltd. (OCDC) for cashew plantation with a stipulation that necessary lease deed be executed within 6 months from the date of sanction. However, the land was handed over to OCDC without executing lease deed. Though in the year 1988, the OCDC proposed surrender of 7,420.08 Acre of land, the land continued to be in its name. Rent and Cess amounting to Rs.38.19 lakh from 1993-94 to 2001-02 remained unrealised. Due to lackadaisical action, the Department neither took over possession of land nor realised the revenue during the last 9 years.

### 4.2.13 Recommendations

Non-compliance with provision of relevant Acts and rules and prescribed procedures made thereunder, by revenue authorities dealing with alienation of Government land, finalisation of OEA, OLR and sairat source cases led to blocking of Government revenue as well as loss of revenue due to non/short assessment. Board of Revenue failed in ensuring timely and correct assessment and collection of land revenue. The Board has no system of monitoring the progress in respect of any area like collection of arrears, certificate cases, alienation cases, irrecoverable, write off cases and also collecting information from the Collectors. There is an urgent need to tone up the working of the Board of Revenue. The State Government may consider taking following steps to improve the system:

- (i) The relevant Act/Rules need to be amended for time bound assessment and prompt finalisation of alienation, OLR and OEA cases.
- (ii) Suitable mechanism needs to be devised to see that revenue authorities keep a watch over pending assessment cases to avoid adverse impact on revenue.
- (iii) Effective steps should be taken for collection of arrears in a time bound manner.

**(B) STAMP DUTY AND REGISTRATION FEES**

**4.3 Short realisation of Stamp duty and Registration Fee due to under valuation**

The Indian Stamp Act, 1899, provides that facts and circumstances should be fully and truly set forth in the instruments presented before the Registering Officer for assessment of stamp duty and registration fee. Any person who intends to defraud Government shall be punishable with fine, which may extend upto Rs.5000 and where the person is liable to pay duty shall also be liable to pay the deficit amount of duty.

Cross verification of records maintained in four District Sub-Registrars (DSRs) and eight Sub-Registrars<sup>47</sup> (SRs) with those of concerned tahasil offices revealed that lower Kissam<sup>48</sup> of land in 232 cases was shown at lower value in the documents. This resulted in short-realisation of stamp duty and registration fee of Rs.87.98 lakh. In addition, fine of Rs.11.60 lakh was also leviable. A few instances of such cases by way of illustrations are given below:

( Rupees in lakh )									
IR No. Para No.	Name of the DSR/SR and Document No.	Kissam as per Regn. Records/ as per Tahasil records	Area in Acre	Considerat -ion money as per document/ value worked out in Audit	Stamp duty due/ levied	Regn. fee due/ levied	Difference		Total
							Stamp duty	Regn. fee	
1	2	3	4	5	6	7	8	9	10
<u>20/02-03</u> 2	DSR, Nayagarh Dct No.4002 dt.23.07.01	<u>Taila-3</u> Sarada-3	2.42	<u>43.56</u> 0.61	<u>6.40</u> 0.09	<u>0.87</u> 0.01	6.31	0.86	7.17
<u>20/02-03</u> 2	DSR, Nayagarh Dct. No.4003/ 23.7.01	<u>Taila-3</u> Sarada-3	0.62	<u>11.16</u> 0.16	<u>1.64</u> 0.02	<u>0.22</u> 0.003	1.62	0.22	1.84
<u>19/02-03</u> 3	DSR, Keonjhar Dct. No.1418 26.6.2000	<u>Gharabari</u> <u>beyond 150'</u> Gharabari(1) beyond 60'	0.080	<u>9.53</u> 1.05	<u>1.59</u> 0.18	<u>0.19</u> 0.02	1.41	0.17	1.58
<u>19/02-03</u> 3	DSR, Keonjhar Dct. No.1189 18.6.1999	<u>Gharabari</u> <u>beyond 150'</u> Gharabari (1) beyond 60'	0.100	<u>11.91</u> 1.00	<u>1.99</u> 0.17	<u>0.24</u> 0.02	1.82	0.22	2.04
<u>39/02-03/</u> 2	SR, Sohela Dct. No.2162 26.10.2000	<u>Patita</u> AA-U	1.98	<u>19.80</u> 0.30	<u>2.12</u> 0.03	<u>0.40</u> 0.006	2.09	0.39	2.48

On this being pointed out in audit, all Registering Officers, except the DSR, Keonjhar, agreed to realise the amount short levied. The position of recovery in these cases and reply from DSR, Keonjhar was awaited (March 2003).

The matter was brought to the notice of Inspector General of Registration/ Government in May 2003; their reply was awaited (November 2003).

47 DSRs-Nayagarh, Keonjhar, Bhadrak, Jharsuguda

SRs- Rajnagar, Tirtol, Badamba, Devidol, Sohela, Bhatli, Titlagarh, Daspalla

48 Kissam of land means the class of land. Valuation of land depends on Kissam