

## CHAPTER-IV: Land Revenue

### 4.1 Results of Audit

Test check of land revenue records conducted in audit during the year 2004-05 revealed underassessments and loss of revenue etc. amounting to Rs.93.71 crore in 4,011 cases which broadly fall under the following categories.

Sl. No.	Category	Numbers of cases	Amount (Rs. in crore)
1.	Non regularisation of cases of trespassers on Government land	1,846	3.86
2.	Non recovery of conversion charges from khatedars	419	2.39
3.	Non recovery of premium and rent from Central/State Government departments/ undertakings	300	66.14
4.	Non recovery of price of command/uncommand/custodian ceiling land etc.	197	1.58
5.	Non/short recovery of cost of land	20	0.04
6.	Loss of revenue due to non reallotment of land	150	0.06
7.	Other irregularities	1,079	19.64
	<b>Total</b>	<b>4,011</b>	<b>93.71</b>

During the year 2004-05, the Department accepted underassessments etc. of Rs.52 lakh involved in 208 cases of which 126 cases involving Rs.2 lakh had been pointed out in audit during 2004-05 and rest in earlier years. Further, the Department recovered Rs.19 lakh in 127 cases during the year 2004-05 which pertained to earlier years.

A few illustrative cases involving Rs.3.17 crore highlighting important audit observations are given in the succeeding paragraphs.

## **4.2 Short recovery of cost of land**

Government order of March 1987 prescribed that Government land situated in urban area and within its periphery (1 km) shall be allotted to Central Government departments and undertakings on the prevailing market price applicable for abadi/periphery area. Where the use of allotted land was for commercial purpose, the cost of such land was to be recovered at commercial rate as approved by the District Level Committee (DLC).

**4.2.1** In Tehsil Kushalgarh, (Banswara district) it was noticed in July 2004 that Government agricultural land measuring 3,48,480 square feet (20 bigha) situated within the radius of 1 km of municipal area of Kushalgarh was allotted in August 2003 to Central Warehousing Corporation Behror, (a commercial organisation) for establishment of godown at village More. The cost of land was recovered at the rate applicable to agricultural land instead of prevalent commercial rate. The cost of land thus worked out to Rs.1.39 crore as against which Rs.1.50 lakh was charged. The undervaluation of land resulted in short recovery of Rs.1.38 crore.

After this was pointed out in March 2005, the Department stated in May 2005 that the allotted land was situated at a distance of 1.5 km from periphery area of municipality and hence cost was recovered as per DLC rates prescribed for rural area. The reply is not tenable because as per the records of Tehsildar, Kushalgarh (July 2004) the village More in which land is situated was within the periphery of 1 km and as such the commercial rate of land was applicable in this case.

The matter was reported to the Government (April 2005); their reply has not been received (July 2005).

**4.2.2** In Tehsil Ramganjmandi (district Kota), it was noticed in August 2004 that Government land measuring 19.59 hectares was allotted in February 2003 to Railway Department for laying Ramganjmandi-Bhopal rail track on recovery of cost of land. Out of 19.59 hectare, land measuring 0.7908 hectare (85,090 sq.ft.) was situated in urban area of Ramganjmandi (village Ransoli) and the cost thereto was recoverable at commercial rate where as the recovery was effected at abadi rate. The omission resulted in short recovery of Rs.59.56 lakh.

The matter was pointed out in September 2004 to the Department and reported to the Government (April 2005); their replies have not been received (July 2005).

## **4.3 Non recovery of conversion charges**

As per Government order dated 2 March 1987, on allotment of Government agricultural land in rural areas to Central Government departments, corporations and undertakings for use other than agricultural purpose, the

prevailing market price of agricultural land together with capitalised value equal to 40 times of the annual land revenue and conversion charges were recoverable.

In three tehsils it was noticed between May and August 2004 that Government land measuring 50.6655 hectares was allotted between January 2003 and October 2003 to Railways. The prevailing market price of agricultural land together with capitalised value was recovered but conversion charges payable on the land were not recovered. This resulted in non recovery of Rs.98 lakh as detailed below:

Sl. No.	Name of tehsil	Period of allotment of land	Area of land (hectare)	Conversion charges (Rs. in lakh)
1.	Kolayat (Bikaner)	March 2003	25.4640	50.79
2.	Phalodi (Jodhpur)	January 2003 and October 2003	6.5235	16.82
3.	Ramganjmandi (Kota)	February 2003	18.6780	30.39
	<b>Total</b>		<b>50.6655</b>	<b>98.00</b>

After this was pointed out between June 2004 and September 2004, the department stated between June 2005 and July 2005 that concerned Collectors had been directed to raise demand and recover the amount.

The Government to whom the matter was reported between March 2005 and May 2005, confirmed between June 2005 and July 2005, the reply of the department in respect of Kolayat and Phalodi. The reply in case of Ramganjmandi was, however, not received (July 2005).

#### 4.4 Short recovery of fine

According to Rajasthan Land Revenue (Conversion of agricultural into non agricultural land) Rules, 1961 (Rules) the Collector may regularise cases of conversion of agricultural land for use of construction of factory or mill or setting up of a small scale industry or a tourism unit which have been set up without prior permission of the State Government. Rules further provide that regularisation in such cases can be allowed on payment of fine which shall be calculated at the rate of not less than five times the prevalent highest market price in the neighbourhood if the land is situated in urban area.

In Tehsil Vallabh Nagar (District Udaipur), it was noticed in February 2005 that a resort was constructed on Khatedari land<sup>1</sup> admeasuring 2,377 square metres in Udaipur without prior permission. The District Collector, Udaipur, however, regularised in July 2000 the said conversion for use on payment of

<sup>1</sup> Khatedari land is the land held by an individual with tenancy right from the Government.

one time of land price of Rs.3.84 lakh instead of five times of prevalent market cost amounting to Rs.19.18 lakh. The omission resulted in short realisation of Rs.15.34 lakh.

After this was pointed out (March 2005) in audit, the Department did not accept the observation and stated (July 2005) that since the village Tush Dagian falls under tehsil Vallabh Nagar and thus does not fall within municipal area to attract cost at higher rates. The reply is not tenable because as per notifications issued in June 1983 and subsequently in April 1999, the village Tush Dagian is included in the periphery of Udaipur urban area.

The matter was reported (April 2005) to Government; their reply has not been received (July 2005).

#### **4.5 Short recovery of cost of Government land**

Rajasthan Colonisation (Allotment and Sale of Government land in Indira Gandhi Nahar Project Area) Rule, 1975, stipulates that the cost of Government land situated within municipal periphery area of three kms having population between 25,000 but less than 50,000, should be charged four times of double the reserved rate fixed for same class of land in the said area. The State Government notification (April 2001) have enhanced the rates.

In Tehsil Rawatsar, it was noticed in September 2004 that in four cases, small patches of Government land measuring 10.21 bigha<sup>2</sup> situated within periphery area of three kms of Rawatsar Municipality having population of 28,387 were allotted between September 2001 and November 2002 to cultivators. The cost of land was assessed at Rs.2.05 lakh instead of Rs.7.90 lakh based on revised rates as prescribed in Rules. The omission resulted in short recovery of cost of land of Rs.5.85 lakh.

After this was pointed out in October 2004, the department stated in July 2005 that a demand of Rs.5.85 lakh had been raised in the revenue accounts.

Government, to whom the matter was reported in April 2005, confirmed (July 2005) the reply of the department.

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<sup>2</sup> Uncommand 6.00 bigha and Nahari 4.21 bigha.