

CHAPTER III LAND REVENUE

3.1 Results of audit

Test check of the records of land revenue in District Land and Land Reforms (DL and LR) offices conducted during the year 2006-07, revealed non/short realisation of revenue amounting to Rs. 968.05 crore in 86 cases, which broadly fall under the following categories:

(Rupees in crore)

Sl. no.	Categories	No. of cases	Amount
1.	‘Assessment and Collection of Land Revenue’ (A review)	1	956.62
2.	Non-realisation of revenue due to non-settlement of land	20	4.39
3.	Non-levy/realisation of rent and <i>salami</i> .	9	0.62
4.	Blocking/loss of revenue due to non-leasing of <i>sairati</i> interest	9	0.21
5.	Non-levy/realisation of revenue due to unauthorised occupation of Government land	3	0.10
6.	Other cases	44	6.11
Total		86	968.05

During the course of the year 2006-07, the department accepted observations of Rs. 5.68 crore involved in 55 cases of which 49 cases involving Rs. 5.42 crore were pointed out in audit during the year 2006-07 and the rest in earlier years. Rs. 2.20 lakh was realised in two cases at the instance of audit during the year 2006-07.

A few illustrative cases involving Rs. 7.69 crore highlighting important observations and a review of ‘Assessment and collection of land revenue’ with a financial effect of Rs. 954.81 crore are mentioned in the following paragraphs.

3.2 Assessment and Collection of Land Revenue

Highlights

Failure of the department to monitor the land held by mills, factories etc. and restore/resume the unused/excess land led to non-realisation of revenue of Rs. 260.20 crore.

[Paragraph 3.2.8]

Failure of the department to execute lease agreement within the prescribed timeframe and advance handing over of land without execution of lease agreement led to non-realisation of revenue of Rs. 93.63 crore.

[Paragraph 3.2.9]

Failure of the department to review the use and requirement of land transferred to authorities under the Central Government and resume these for further settlement led to non-realisation of revenue of Rs. 19.75 crore.

[Paragraph 3.2.10]

Failure to vest land of non-agricultural tenant resulted in non-realisation of *salami* and rent of Rs. 102 crore.

[Paragraph 3.2.14]

Failure of the department to assess and levy capitalised value and other charges on transfer of land resulted in non-realisation of revenue of Rs. 152.39 crore.

[Paragraph 3.2.17.1]

Non-approval of transfer of lease hold interest of tea gardens resulted in non-realisation of *salami*, stamp duty and registration fees of Rs. 48 crore.

[Paragraph 3.2.17.2]

3.2.1 Introduction

Management of the government land i.e. vesting¹, resumption² and settlement³ of land with mills, factories, industry etc. are regulated under the West Bengal Estate Acquisition (WBEA) Act, 1953, West Bengal Land Reforms (WBLR) Act, 1955 and the West Bengal Land and Land Reforms (WBL and LR) Manual, 1991. Further, acquisition of land for public purposes/company etc., is done under the West Bengal Land (Requisition and Acquisition), 1948 enacted again under the West Bengal Land (Requisition and Acquisition) Re-enacting Act, 1977.

Land revenue comprises rent on land and cess⁴, lease rent, *salami*⁵ from long term lease of non-agricultural land and transfer value of land transferred to the Central Government departments.

The assessment and collection of land revenue is governed under the WBLR Act, West Bengal Land Reforms (WBLR) Rules, 1965, the West Bengal Land Acquisition (WBLA) Manual 1991, the WBL and LR Manual and Land Transfer Rules respectively.

A review of the assessment and collection of land revenue has disclosed a number of system and compliance deficiencies which have been discussed in the subsequent paragraphs.

3.2.2 Organisational set up

The assessment and collection of land revenue is administered by the Land and Land Reforms (L and LR) Department, headed by the Principal Secretary who is assisted by the Director of Land Records and Survey, 19 district land and land reforms officers (DL and LRO), 59 sub-divisional land and land reforms officers (SDL and LRO) and 698 block land and land reforms officers (BL and LRO)/special revenue officer (SRO)-II. All matters relating to land management and land utilisation are forwarded to the Principal Secretary, L and LR Department by the DL and LROs through their respective Commissioner (Presidency, Jalpaiguri and Burdwan divisions) for approval.

¹ The property acquired becomes a property of the Government without any condition or limitation either as to title or as to the possession.

² Act of restoration of right of land.

³ Terms on which property is given to a person.

⁴ Amount levied on rent/royalty for specific purpose i.e. construction and maintenance of roads, public works, education etc.

⁵ Lumpsum amount payable by the lessee in the case of long term settlement of Government land.

3.2.3 Audit objectives

The review was conducted to examine whether

- the vesting, resumption and settlement of lands held by mills and factories etc. were done as per the provisions of the Acts and Rules;
- transfer value in respect of the land transferred to the Central Government departments, companies and body corporate was properly assessed, collected and remitted to Government account;
- rent and *salami* was properly assessed in respect of long term settlements;
- rent, cess and interest was properly assessed and collected in time and remitted to Government account; and
- the internal control systems were effective and ensured prevention of leakages in assessment and collection of land revenue.

3.2.4 Scope of audit

Assessment and collection records of 11 out of 19 DL and LROs for the period from 2001-02 to 2005-06 were reviewed during the period from June 2005 to November 2006. The volume of revenue collection was the criterion for selection of the district offices. In addition, the records of the Director of Land Records and Survey were also test checked.

3.2.5 Acknowledgement

Indian Audit and Accounts Department acknowledges the co-operation of the L and LR Department in providing necessary information and records for audit. The findings of this review were reported to the Government in June 2007 and discussed in the Audit Review Committee meeting held in July 2007. The Government did not furnish replies to most of the observations except a few which have been appropriately incorporated in the respective paragraphs.

Audit findings

3.2.6 Trend of revenue

The budget estimates (BE), revised estimates (RE) and the receipts from land revenue during 2001-02 to 2005-06 are mentioned below along with the percentage of variation:

(Rupees in crore)

Year	BE	Revised estimate (RE)	Land revenue collected	Variation between budget estimate and collection increase (+)/shortfall (-)	Percentage of variation
2001-02	1,465.39	1,084.96	711.22	(-) 754.17	(-) 51.47
2002-03	1,307.75	726.13	658.29	(-) 649.46	(-) 49.66
2003-04	1,028.80	1,013.56	993.26	(-) 35.54	(-) 3.45
2004-05	1,259.58	1,091.73	1,132.55	(-) 127.03	(-) 10.09
2005-06	742.42	803.13	917.11	(+) 174.69	(+) 23.53

Thus, except for 2003-04, there was a wide variance between the BE and the actual realisation which ranged between (-) 51.47 and (+) 23.53 *per cent*. This indicates unrealistic budget preparation. The estimation remained unrealistic even at the RE stage except for the years 2003-04 and 2004-05, as evidenced by the variation between the RE and actual realisation that ranged between (-) 34.45 and (+) 14.19 *per cent*.

The reasons for variation between BE/RE and actual receipts were not furnished by the department (September 2007) despite being requested.

System deficiencies

3.2.7 Absence of database

Land is one of the most important assets of any Government which is also highly vulnerable to misuse. For effective monitoring of the Government land, it is essential that a database be maintained. **Audit scrutiny revealed that no such database was maintained.** Absence of such a database resulted in rampant misutilisation of land. The Government also remained unaware of the extent of land held, utilised/misutilised. This has also resulted in one of the vital sources of revenue not being tapped optimally.

3.2.8 Resumption and settlement of land held by mills, factories

Under the provisions of the WBEA Act, all rights of the intermediary⁶ in each estate including land with mills, factories etc. and held by the intermediary directly or under a lease are vested in the State, free from encumbrances, with

⁶ Intermediary means a proprietor, tenure holder, under tenure holder or any other intermediary above a *raiyat*.

effect from 14 April 1955. Land with mills/factories etc. may be retained by the intermediary/lessee to the extent of requirement and necessary correction may be made in the Record of Rights (ROR) and the Register of Government land. The State Government may, after reviewing the circumstances of a case, revise any order made by it earlier specifying the land whose possession the intermediary/lessee shall be entitled to retain. Land in excess of the requirement would be resumed by the Government and details would be noted in the Register of Government land for record which is a tool for monitoring the land retained by the mills/factories. In a judicial pronouncement, the Division Bench of Kolkata High Court⁷ held in 1980 that post vesting transferee acquires no title to the property and the right of retention cannot be claimed. Further, land so resumed may be settled with the prospective lessees on long term lease basis for 30 years or more on realisation of *salami* and rent at the prescribed rates. In terms of the Government order of May 2004, long term settlement of the vested land may be made with the unauthorised occupiers/illegal transferee for 30 years or more from the date of occupation.

Audit scrutiny revealed that the Register of Government land was not being maintained properly. There is also no system of periodical monitoring of extent of utilisation of the land vested in the mills, factories, etc. As a result, the department was unaware of the extent of utilisation/misutilisation of land held by mills/factories. This resulted in non-resumption of excess land and consequent non-realisation of revenue as mentioned below.

3.2.8.1 Failure to resume the vested land of closed mills

- Scrutiny of the records of seven⁸ DL and LROs revealed that 8,402.61 acres of land held by 13 mills/factories established prior to 14 April 1955 were vested to the Government, after the enactment of the WBEA Act but were allowed to be retained by the ex-intermediaries. Subsequent to the vesting of the land, the Government did not review the requirement of land with the mills /factories. The mills/factories etc. were closed between 1970 and 1989 and the ex-intermediaries sold the mill areas illegally. **Failure to maintain the prescribed register of vested land properly as well as review of the land held by the mills/factories resulted in non-monitoring of the**

⁷ In the case of Iswari Lakshmi Mata Thakurani Vs. State of West Bengal and also verdict in the Division Bench of Kolkata High Court.

⁸ Birbhum, Hooghly, Howrah, Murshidabad, Nadia, North 24 Parganas and South 24 Parganas.

cases. Thus, action to restore the land after the closure of the mills and settle it with the illegal transferees on long term lease basis beyond 30 years also could not be taken. This resulted in non-realisation of *salami* and rent of Rs. 177.94 crore on the basis of market value prevailing during 2001-02 as mentioned below:

Sl. No.	Particulars of the mill, factory etc. with their vesting and retention order numbers	Year of closure	Year of sale/ transfer	Area of land transferred (in acres)	Non-realisation of rent ⁹ and <i>salami</i> (Rupees in crore)	Reply of the Government/district authority
1.	M/s. Ramnagar Cane and Sugar Co. Ltd., Murshidabad and Nadia. No. 4572-L. Ref. dated 12.3.64	1988	1989	8,046.13	18.97	Did not furnish any reply.
2.	M/s. Oriental Industries, North 24 Parganas No. 19730-L. Ref. dated 18.12.61 Issued u/s. 5	1982	NA	4.10	3.68	Matter has been referred to the department for instruction.
3.	M/s. Bengal National Textile Mills Ltd. North 24 Parganas No. Not available	NA	1998	1.52	2.00	Did not furnish any reply.
4.	M/s. Panchumani Rice Mill, Bolpur, Birbhum No. 13290-L. Ref. dated 20.10.62	1970	Between 1991-1994	9.20	8.43	Admitted the audit observation.
5.	M/s. Mukundalal Gostabehari Rice Mill, Bolpur Birbhum No. 13298-L. Ref. dated 20.10.62	NA	2004	8.47	3.32	Action will be taken as per law on receipt of instructions from the Government.
6.	M/s. Reckitt and Benckiser (India) South 24 Parganas No.4360-L Ref dated 6.04.1962	NA	NA	11.91	13.03	Confirmed the audit observation and stated that action would be taken.
7.	M/s. Ludlow Jute Company Limited, Howrah No. 13158-L. Ref. dated 19.10.62	NA	1979	138.09	53.30	Confirmed the audit observation.
8.	M/s. Fort Gloster Industries Limited., Howrah No. not available	NA	1988	95.77	21.40	Confirmed the audit observation.
9.	M/s. Bengal Porcelain North 24 Parganas No. 14266-L. Ref. dated 6.11.62	NA	NA	2.62	2.30	No reply was furnished.
10.	M/s. Karim Rice Mill, Hooghly No. 50-L. Ref. dated 3.1.64	NA	NA	4.15	0.91 ¹⁰	The matter was brought to notice of the department for instruction.
11.	M/s. Mahabir Rice Mill, Hooghly Ref. No. 6196-L dated 3.5.65	NA	NA	1.92	0.61 ¹¹	-do-
12.	M/s. Belvedere Jute Mills, Howrah No. 31186-L. Ref. dated 20.12.75	NA	NA	58.62	28.53 ¹²	Confirmed the audit observation.
13.	M/s. Fort William Jute Co. Ltd., Howrah No. 5360-L Ref. dated 26.03.64	1988-89	27 January 2005	20.11	21.46 ¹³	Confirmed the audit observation.
Total				8,402.61	177.94	

⁹ Rent calculated for five years from 2001-02 to 2005-06.

¹⁰ Calculated from 2003-04 to 2005-06.

¹¹ Calculated from 2003-04 to 2005-06.

¹² Calculated from 2004-05 to 2005-06.

¹³ Calculated from 2004-05 to 2005-06.

- Scrutiny of the records of the DL and LRO, Howrah revealed that the district authority did not take any initiative to resume 54.75 acres of land of M/s. Guest Keen Williams (GKW) for settlement with any prospective lessee even long time after its closure. The date of closure of the mill was not furnished to audit. **It was seen that there was no system of periodical monitoring in the department to resume the unused land of closed mills. Thus, absence of periodical monitoring system led to non-resumption and non-settlement of land with the closed mill.** This resulted in non-realisation of *salami* and rent of Rs. 69.39 crore (*salami* of Rs. 46.26 crore and rent of Rs. 23.13 crore for five years from 2001-02 to 2005-06 alone).

3.2.8.2 Failure to resume the excess land of mills

Scrutiny of the records of two¹⁴ DL and LROs revealed that though proceedings were initiated for resumption of 12.09 acres of surplus land of two mills by the department between 1960 and 1962, yet the said area was not resumed by the department. Reasons for non-resumption were also not found on record. Thereafter, these cases were left unattended for a period of time ranging between 45 and 47 years. Meanwhile, the mill owner illegally sold 7.01 out of 12.09 acres of land between 1995 and 2004. **Thus, failure to take timely action due to poor monitoring mechanism led to illegal transfer of the land resulting in non-realisation of *salami* and rent of Rs. 12.87 crore (*salami* of Rs. 12.67 crore and rent of Rs. 20 lakh for five years from 2001-02 to 2005-06 alone) on the basis of market value of 2001-02 as mentioned below:**

Sl. no.	Particulars of the mill, factory etc. with their vesting and retention order and date	Area of land transferred (in acres)	Total non-realisation of rent and <i>salami</i> (Rupees in crore)	Reply of the district authority
1.	M/s. Annapurna Rice Mill, Pandua, Hooghly No. 19230-L. Ref. dated 12.11.63	2.52	0.46	The matter has been brought to the notice of the department by the district authority.
2.	M/s. Howrah Jute Mills Co. Ltd. No. not available	4.49	12.41	Admitted the audit observation.
Total		7.01	12.87	

The department may prepare a consolidated district wise database of land with mills, factories etc. vested to the Government for better control of land. A time bound programme for the DL and LROs should also be

¹⁴ Hooghly and Howrah.

formulated to review the status of land with closed mills and also the requirement of land of existing mills, factories etc., and record the vested land in the prescribed register in order to monitor the use of the Government land. The land sold/transferred illegally should either be recovered or settled with the unauthorised transferees on realisation of revenue.

3.2.9 Settlement of land other than mills, factories

As per the provisions of the WBL and LR Manual, settlement of Government land for non-agricultural purpose shall ordinarily be made for a period of 30 years with the prospective lessee and the lease proposal is to be completed within five months from the date of receipt of proposal and lease agreement is also to be executed within the date specified in the sanction order on realisation of *salami* and rent for the first year. Advance possession of the land shall not be handed over except with the express approval of the Government. All proposals for settlement and approval thereagainst shall be entered in the concerned register viz. Register of Proposal for Settlement and Register of leases.

In giving long term lease for the first time, rent shall be fixed at four *per cent* of the market value of land proposed for settlement and *salami* is to be charged at 10 times the rent equalling 40 *per cent* of the market price. After realisation of *salami* and rent for the first year, lease agreement would be executed and possession of the land be handed over.

3.2.9.1 Failure to execute lease agreement

Scrutiny of the records of the DL and LRO, South 24 Parganas revealed that the Government sanctioned a long term lease for 112 *cottah*¹⁵ of vested land for 30 years in October 2002 in favour of a private swimming club with the condition that the lease agreement would be executed after realisation of all dues i.e. Rs. 13.49 crore as *salami* and rent of Rs. 1.35 crore from April 1998. Accordingly, the department raised the demand in February 2002 for recovery of the dues. It was noticed that despite specific provisions in the WBL and LR Manual prohibiting advance handing over of land, it was handed over to the club in April 1998 unauthorisedly without recovering the revenue and executing the agreement. **As there was no system of monitoring in the department, the case remained unattended till the date of audit and the department did not take any further action to realise the arrear revenue by initiating certificate proceedings under the PDR Act.**

¹⁵ Term used for measurement of land. One *cottah* is equal to 720 square feet of land.

Thus, undue benefit to a private club by giving possession of the land without execution of lease and failure of the department to realise the arrear revenue by initiating recovery proceedings resulted in non-realisation of revenue of Rs. 20.23 crore (*salami* of Rs. 13.49 crore and rent of Rs. 6.74 crore for five years from 2001-02 to 2005-06 alone).

3.2.9.2 Advance possession of land without grant of lease

Scrutiny of the records of three¹⁶ DL and LROs revealed that though the L and LR Department handed over 144.13 acres of vested/*khasmahal* land to three requiring bodies between 1992 and 2005 with the express approval of the Government, yet no lease was granted even after lapse of periods ranging between 1 and 16 years and no *salami* and rent could be realised from the proposed lessees. **Due to absence of any control mechanism including periodical review of registers, lease could not be granted for such a long period of time.** This resulted in non-realisation of revenue of Rs. 54.40 crore for the period from 2001-02 to 2005-06 alone as mentioned below:

Sl. no.	Name of the proposed lessee	Area (in acres)	Date of adv. Possession	Rent and <i>salami</i> realisable (Rupees in crore)	Government reply
1.	ICICI-WBIDCL, Darjeeling	60.00	10.03.2004	1.18	Did not furnish any reply.
2(a)	Haldia Development Authority (HDA), Purba Medinipur	10.67	10.05.2005	1.07	Government order is awaited.
(b)	-do-	69.72	9.06.2004	48.90	Sanction of lease proposal is awaited.
3.	Howrah Municipal Corporation, Howrah	3.74	1992	3.25	Lease proposal is being processed.
Total		144.13		54.40	

3.2.9.3 Scrutiny of the records of the DL and LRO, Murshidabad revealed that though the L and LR Department handed over 1.73 acres of vested/*khasmahal* land to Murshidabad Zilla Parishad in January and February 2002 without the express approval of the Government, yet no lease proposal was forwarded to the Commissioner concerned by the district authority for settlement of the land even after the lapse of five years till the date of audit. Handing over the possession of land without approval of lease proposal by the Government was in violation of the provision of the WB & LR Manual. **Since there was no control mechanism to watch such case, non-finalisation of lease remained undetected for a period of more than five years and consequently resulted in non-settlement of the land and non-realisation of revenue of Rs. 82.65 lakh for the period from February 2002 to March 2006.**

¹⁶ Darjeeling, Howrah and Purba Medinipur.

3.2.9.4 Non-settlement of land on expiry of short term lease

A short term lease shall not ordinarily be renewed beyond a period of five years. Six months before the expiry of the period of five years, the existing lessee may be offered long term settlement on payment of usual rent and *salami*. If he refuses to accept the offer and does not vacate the land, steps should be taken to eject him by a suit and the land should be settled with other persons on long term lease basis.

Scrutiny of the records of the DL and LRO, Purba Medinipur revealed that M/s. Bengal Salt Company Ltd. was in possession of 1,598.04 and 300.26 acres of Government land on short term lease basis since 1943 and 1959 respectively. Renewal of both the leases was granted several times on short term lease basis in violation of the provision of the rule and no settlement was made after the leases expired in 1980 and 1973 respectively. Though the Government resumed 738.34 out of 1,598.04 acres in 1994, the company continued to occupy the balance area of 859.70 acres as well as 300.26 acres unauthorisedly over a period ranging between 26 and 33 years. The failure of internal control in keeping a close watch over the tenure of lease and its subsequent resettlement/settlement allowed undue benefit to the company. Thereafter, the department neither took any initiative for grant of long term lease in favour of the unauthorised occupier nor was any action taken to eject it for further settlement with other prospective lessees.

Thus non-settlement of the land with the existing company or any other prospective lessee on long term basis resulted in non-realisation of revenue of Rs.18.17 crore (*salami* of Rs. 12.11 crore and rent of Rs. 6.06 crore for five years from 2001-02 to 2005-06 alone).

The Government should consider fixing a time limit for execution of lease agreement where advance possession of the Government land has been given and also for settlement of the Government land with the unauthorised occupants. Instructions should be issued to the DL and LROs to strictly adhere to the provisions of the WBL and LR Manual and ensure that advance possession of land is not given without the express approval of the Government. Review of the Lease Registers should be made mandatory to ensure that the leases are renewed in time.

3.2.10 Land transferred to the Central Government department/body corporate etc.

As per the principle of disposal of surplus land under the WBLAM, land acquired for public purpose and transferred permanently to any authority under the administrative control of any ministry of the Government of India and which is no longer required for the purposes originally intended for, needs to be relinquished by the ministry in favour of the L and LR Department

which would resume it for the purpose of settlement with the prospective lessee on realisation of *salami* and rent.

Land Transfer Rules read with the Government order of September 1993 prescribe that in case of transfer of land to a company or body corporate, transfer value comprising market value and capitalised value of annual land revenue equal to 25 times the annual rent upto 2 September 1993 and thereafter at 20 times the annual rent at the rate of four *per cent* of market value is realisable from the transferee. **Audit scrutiny revealed that there was no system prescribed for monitoring of the unutilised land like maintenance of a register depicting the land transferred and its review to determine utilisation of the land so transferred. Absence of a review mechanism to watch the actual utilisation of land resulted in irregular transfer/non-relinquishment of land as mentioned below.**

3.2.10.1 Irregular transfer of land under the administrative control of the central Government

- The Damodar Valley Corporation (DVC) transferred 20.35 acres of land to Hooghly Zilla Parishad for tourist spot (New Digha) instead of relinquishing it in favour of the L and LR Department for further settlement. The date of handing over of the land by the DVC to Hooghly Zilla Parishad was not made available to audit despite request. **As there was no system of monitoring of unutilised land, the L and LR Department failed to resume the land not required by the DVC and settle it with the Zilla Parishad.** This not only resulted in unauthorised transfer of land but also in non-realisation of revenue of Rs. 24.42 lakh (*salami* of Rs. 16.28 lakh and rent of Rs. 8.14 lakh for five years from 2001-02 to 2005-06 alone).
- Eastern Railways (ER) transferred 1.461 acres of land to Serampore Municipality instead of relinquishing it in favour of the L and LR Department. It was further observed that the land had been leased out irregularly by the municipal authority to the Life Insurance Corporation of India for 99 years. **Due to the absence of any review mechanism to watch over actual utilisation of land, the L and LR Department failed to resume the land not required by ER and settle it with the unauthorised transferee on realisation of revenue of Rs. 47.43 lakh (*salami* of Rs. 31.62 lakh and rent of Rs. 15.81 lakh for the period from 2001-02 to 2005-06 alone).**

3.2.10.2 Non-relinquishment of unused transferred land

Scrutiny of the records of the DL and LRO, Purba Medinipur revealed that in Dakshin Purusattampur, land measuring 738.34 acres held by M/s. Bengal Salt Company was resumed in 1994 and handed over to the Fisheries Department

in May 1995. Though the said department did not utilise the land till 2006, yet it did not relinquish the unused land. The L and LR Department also did not take any action to resume the land for settlement with the other prospective users. This resulted in non-realisation of *salami* and rent of Rs. 19.03 crore (*salami* of Rs. 12.02 crore and rent of Rs. 7.01 crore for five years from 2001-02 to 2005-06 alone).

The Government should urgently review the use and requirement of land permanently transferred to any authority under the administrative control of any ministry of the Government of India and ensure that the land not in requirement for the purpose for which it was transferred is relinquished in favour of the L and LR Department. Cases where the Government of India, body corporate or any company are in occupation of Government land without obtaining settlement should be reviewed and necessary steps need to be taken for its early settlement. Necessary instruction should also be issued to the DL and LROs to review the status of land transferred interdepartmentally to ensure its proper utilisation.

3.2.11 Internal audit

The internal audit wing of an organisation is a vital component of its internal control mechanism and is generally defined as the control of all controls to enable the organisation to assure itself that the prescribed systems are functioning reasonably well.

During the course of review, it was noticed that internal audit had not been conducted in any of the 11 DL and LR offices test checked in audit. **This lack of monitoring of adherence to rules, regulations and instructions of the Government, resulted in significant non/short realisation of Government revenue.**

The Government should effectively use internal audit to ensure that the various wings of the department are functioning efficiently for optimum collection of revenue.

Compliance deficiencies

3.2.12 Non-settlement of vested land with unauthorised occupants

Under the provision of the WBL and LR Manual read with the order issued in May 2004, vested/*khasmahal* land under unauthorised occupation may be settled with the occupiers on long term basis on realisation of *salami* and rent.

3.2.12.1 Scrutiny of the records of three¹⁷ DL and LROs revealed that 374.66 acres of vested land had been under unauthorised occupation of 7,814 persons and two companies between 1961 and 1980. In one case, the number of persons occupying the land unauthorisedly was not made available to audit despite request. There was nothing on record to show that the district authorities concerned took any initiative for settlement of the land with the unauthorised occupiers. This resulted in non-realisation of Rs. 40.13 crore as *salami* and rent for the period from 2001-02 to 2005-06 as mentioned below:

Sl. no.	Name of the district	Area under unauthorised occupation (in acres)	Number of persons /companies involved	Rent and <i>salami</i> realisable (Rupees in crore)	Reply of the Government/ district authority
1.	Jalpaiguri	347.61	7,814	22.68	Prompt action will be taken towards regularisation of Government lands on long term lease.
2.	South 24 Parganas	15.00	NA	8.87	The settlement of lease is being processed.
3.	North 24 Parganas	8.62	M/s. Jenson Nickolson	5.42	Accepted the audit observation.
4.	-do-	3.43	Bengal National Textile Co.	3.16	Accepted the audit observation.
Total		374.66	7,814	40.13	

3.2.12.2 Scrutiny of the records of the DL and LRO, Jalpaiguri revealed that 3,147 persons had been occupying 187.71 acres of vested land in Alipurduar unauthorisedly for more than three decades. The Divisional Commissioner, Jalpaiguri division in a meeting with the *Prabin Nagarik Samstha* and others held in March 2002 adopted a resolution for regularising the matter by granting long term settlement for domestic and commercial purposes for 30 and 99 years respectively from April 1983 onwards. The cases were processed accordingly and the order was issued between December 2002 and April 2003 fixing *salami* of Rs. 7.36 crore and rent of Rs. 10.66 lakh as payable by the occupants between 45 and 90 days from the date of issue of the Government order. Only 13 persons responded and paid Rs. 11.77 lakh. The L and LR Department failed to prevail upon the remaining 3,134 persons for settlement. Thus, failure of the department to settle Government land with the unauthorised occupiers resulted in non-recovery of revenue of Rs. 7.77 crore.

3.2.13 Non-settlement of land with transferees

¹⁷ Jalpaiguri, North 24 Parganas and South 24 Parganas.

Scrutiny of the records of two¹⁸ DL and LROs revealed that in two districts 1,561 acres of Government land are in the possession of or have been occupied by body corporate between 1980 and 1996. No settlement by transfer of the land had been done. The land had either been handed over in advance or on permissive possession without realisation/payment of transfer value.

Failure of the department to settle the land on transfer basis resulted in non-realisation of transfer value of Rs. 163.17 crore as mentioned below:

Sl. No	Name of the transferee/requiring body	Area of land transferred (in acre)	Name of the district	Year/Date of transfer/possession	Amount of transfer value not realised (Rupees in crore)	Reply of district authority	Remarks
1	Kolkata Port Trust (KOPT)	495.39	Purba Medinipur	10.06.1981 to 03.07.1996	71.71	The matter has been brought to the notice of the department for instruction.	Land held on permissive possession.
2.	KOPT (for Haldia Dock Complex)	1,000.30	-do-	01.04.1980	50.91	The matter has been brought to the notice of the department for instruction.	Permissive possession from 1980 and long term settlement given on 22.8.2001.
3	KOPT	43.635	-do-	NA	39.73	-do-	Vested land within the acquired land of KOPT.
4	Food Corporation of India	21.68	Paschim Medinipur	29.11.1981	0.82	-do-	Advance possession given from 29 November 1981.
	Total	1,561.00			163.17		

¹⁸ Paschim Medinipur and Purba Medinipur.

3.2.14 Non-vesting of land of non-agricultural tenant

Scrutiny of the records of the DL and LRO, Hooghly revealed that M/s. Hindustan Motors Limited, established prior to the introduction of WBEA Act, held 738.75 acres of land of which 333.39 acres was declared in excess of the requirement by the district authority. But the L and LR Department was unable to resume the excess land as the lessee was a non-agricultural tenant. Though subsequent amendment of WBLR Act in 1981 effective from September 1980 empowered the Government to vest the land held with non-agricultural tenancy status by the factory owner, yet the department did not take any initiative to vest and resume the excess land after amendment of WBLR Act in 1981 and to lease it out on long term basis. This resulted in non-realisation of revenue of Rs. 102.60 crore as *salami* and rent for five years from 2001-02 to 2005-06.

The Government to whom the case was reported in June 2007 stated in July 2007 that M/s. Hindusthan Motors Limited applied in May 2006 for *raiyyati* settlement which has been granted on realisation of consideration money of Rs. 10.50 crore in September 2006. The reply is not tenable as the department failed to vest the land by issuing notification under the WBEA Act and resume it for settlement.

3.2.15 Loss of Government property due to incorrect record of right

Scrutiny of the records of the DL and LRO, North 24 Parganas revealed that an area measuring 9.95 acres of Janbazar estate was leased out to Union Paper Board Mill Ltd. (UPBM) for 25 years with effect from 14 June 1951. Though the mill was in operation, the department incorrectly recorded the entire land in the name of 125 private parties during revisional settlement in 1957 instead of recording it as vested land and the name of the UPBM as the lessee.

The mill was closed and went into liquidation in May 1981 and the official liquidator disapproved the rights of the private parties. But the Kolkata High Court in their order of December 1982 restored their right. The owners sold the entire land to Sri K.S. Binayak and others in 1992-93. In March 1995, the L and LR Department took initiative to vest and resume the land by revision/correction of ROR and took its possession in September 1996.

Subsequently, the purchasers challenged the order of the L and LR Department before the Kolkata High Court which quashed the order of vesting and resumption on the ground that there was no existence of the mill at the material time. The Government preferred an appeal to the Supreme Court which also upheld the orders of the Kolkata High Court (March 2002) rejecting the efforts of revision/correction of ROR after passage of 38 years.

Thus, non-vesting of land in time due to incorrect recording in the ROR as well as failure of the department to take timely action under the provision of the Act, resulted in loss of land valuing Rs. 38.18 crore on the basis of market value of land of 2005-06.

After the case was pointed out, the department accepted the audit observation.

3.2.16 Non-resumption of surplus land

Scrutiny of the records of DL and LRO, North 24 Parganas revealed that M/s. Bhagya Laxmi Cotton Mills Ltd. was allowed to retain 11.44 acres of vested land under the WBEA Act. Of the total area, the company sold 2.50 acres to Sree Saraswati Press in September 1958. The mill was closed in 1970-71. Subsequently in 1989 and 1994, the L and LR Department acquired 1.84 and 1.47 acres of land respectively for transfer to South Bengal State Transport Corporation (SBSTC), a commercial undertaking of the Government, instead of resuming the same and settlement with the corporation on long term lease basis. In February 2000, the Government resumed the balance land.

Thus, failure of the department to resume the surplus vested land during the existence of the mill and also after its closure and non-settlement with the Press and SBSTC on long term lease basis resulted in non-realisation of revenue of Rs. 17.86 crore (Rs. 17.58 crore as *salami* and Rs. 28 lakh as rent for the period from 2001-02 to 2005-06 alone).

3.2.17 Realisation of revenue

3.2.17.1 Non-realisation of capitalised value of land and other charges

The WBLA Manual provides for realisation of the cost of acquisition including establishment charges, contingent charges, law charges and capitalised value of land revenue from the requiring body when land is acquired on the behalf of a company. Further, the requiring body is liable to pay stamp duty and registration fee on the transfer value for execution of the transfer deed.

Scrutiny of the records revealed that the Housing Department with the prior concurrence of L and LR Department acquired 5,710.88 acres of land in 32 *mouzas* under the BL and LRO, Rajarhat, North 24 Parganas till March 2006 on behalf of the West Bengal Housing Infrastructure Development Company Limited (WBHIDCO) for the New Town Project (NTP) at Rajarhat and paid a compensation of Rs. 404.44 crore to the owners of the land between 2002 and 2006.

The land acquisition collector did not assess the capitalised value of the land revenue and other charges i.e. establishment, contingent and law charges payable to the Government. The WBHIDCO has not paid anything to the L and LR Department as yet. The unrealised revenue amounts to Rs. 152.39 crore inclusive of Rs. 36.91 crore realisable from WBHIDCO as stamp duty and registration fee on execution of transfer deed.

3.2.17.2 Non-realisation of *salami* on transfer of tea gardens

The WBEA Rules, as amended in April, 1994 provide that in case of transfer of lease hold interests in a tea garden, except by way of inheritance, the transferee shall be liable to pay *salami* at the rate of Rs. 15,000 per hectare of transferred/leased tea gardens on execution of the lease agreement within three months prior to the expiry of the previous lease.

Scrutiny of the records revealed that the owners of 51 tea gardens in the district of Jalpaiguri transferred/leased 73,839.85 acres of land to 51 companies between 1995 and 2003 before the expiry of their lease period for which *salami* of Rs. 44.82 crore was realisable. The district authority had sent the original papers including proforma lease deeds relating to the above companies to the L and LR Department seeking post facto approval of the transferred leases. No approval was, however, communicated in respect of any case till the date of audit. In addition, the transferee companies were liable to pay Rs. 3.18 crore as stamp duty and registration fee to register the deeds for such transfers.

Thus, failure of the Government to accord timely approval to the transfer of tea garden on lease resulted in non-realisation of revenue of Rs. 48 crore.

3.2.17.3 Incorrect valuation of land

Under the provisions of the WBL and LR Manual, vested non-agricultural land may be settled on a long term basis for 30 years on realisation of an annual rent to be fixed by the collector at four *per cent* of the market value of land and *salami* in lump sum at 10 times the annual rent. In December 1997, the Government clarified that settlement of long term lease for a period exceeding 30 years would attract *salami* at the rate of 95 *per cent* of the market value of the land and a token rent.

Scrutiny of the records of three¹⁹ DL and LROs revealed that 741.95 acres of land had been settled with three companies on long term basis between 1997 and 2004. But *salami* was assessed on the value of land which was much lower than the prevailing market value. Assessment of *salami* on lower market value resulted in short determination and consequent short realisation of revenue of Rs. 29.12 crore as mentioned below:

¹⁹ DL and LRO: Darjeeling, Purba Medinipur and South 24 Parganas.

(Rupees in crore)

Name of the lessee	Area of land (in acres)	Date/ period of lease	Market value of land		Salami and total rent payable as per the prevailing market value	Salami and rent paid	Short realisation of revenue
			Assessed by the department	Value as per the records of Registration Department			
Great Bengal Salt Company Ltd., Purba Medinipur	330.08	April 1997/ 30 years	1.58	4.57	2.74	-- ²⁰	2.74
Laxmi Township Private Ltd., Darjeeling	393.25	September 2002/ 99 years	12.80	29.55	28.43	12.80	15.63
Joint Venture unit of the West Bengal Housing Board and M/s. Bengal Ambuja Housing Dev. Company, South 24 Parganas	18.62	December 2004/ 99 years	NA	22.34	21.23	10.48	10.75
	741.95						29.12

3.2.17.4 Non/short raising of demand

Under the provisions of the WBLR Act, as amended from time to time, a *raiyat*²¹ shall be liable to pay land revenue, cess/surcharge at the prescribed rate for land held by him. In case of delayed payment of revenue, interest at the rate of 6.25 per cent per annum is leviable.

Scrutiny of the records of two²² DL and LROs revealed that land revenue, cess/surcharge for the period from 2001-02 to 2005-06 on 9,549.42 acres of land were either not demanded or demanded short from *raiyats*. Even in cases where demand was raised, the *raiyats* either did not pay or declined to pay the revenue demanded.

This resulted in non/short raising of demand of Rs. 10.47 crore. Besides, the department failed to recover Rs. 1.81 crore though demanded as mentioned below:

²⁰ Only Rs. 23,000 paid.

²¹ *Raiyat* is a person or an institution holding land for any purpose.

²² North 24 Parganas and Purba Medinipur.

Audit Report (Revenue Receipts) for the year ended 31 March 2007

Name of the raiyat with district	Area of land held (in acres)	Revenue realisable (Rupees in crore)	Demand raised (Rupees in crore)	Demand not/short raised (Rupees in crore)	Reply of the district authority
Airport Authority of India, North 24 Parganas.	975.49	5.24	Nil	5.24	District authority did not furnish any reply.
West Bengal Housing Infrastructure Development Company Limited (WBHIDCO), North 24 Parganas	7,598.33	4.03	1.10	2.93	The company declined to pay. District authority stated that the matter has been taken up with the department for realisation.
Haldia Development Authority (HDA), Purba Medinipur	975.60	3.01	0.71	2.30	District authority stated that HDA did not respond.
Total	9,549.42	12.28	1.81	10.47	

3.2.17.5 Incorrect fixation of salami

The Government of West Bengal in their order of December 1997 stated that lease for a period exceeding 30 years shall be granted for land to be used by construction of permanent nature i.e. dwelling house, school etc.

Scrutiny of the records of three²³ DL and LROs revealed that vested land of 135.28 acres was settled beyond 30 years with three companies and two organisations on realisation of *salami* from the lessees fixed by the sanctioning authority at a much lower amount than that was payable on the basis of the market value of the land in each case.

This has resulted in short realisation of revenue of Rs. 9.72 crore as mentioned below:

(Rupees in crore)

Name of the lessee/company	Area settled (in acres)	Year of settlement	Salami realisable	Salami realised as per sanction order	Salami short realised	Reply of the department/Government
M/s. Stone Mercantile Pvt. Ltd., North 24 Parganas	13.99	2005	1.16	0.32	0.84	The district authority stated that the leases were granted on the basis of sanction order.
M/s. Zion Properties Pvt. Ltd., North 24 Parganas	14.50	2005	1.89	0.35	1.54	-do-
M/s. Esquire Commerce Pvt. Ltd., North 24 Parganas	15.99	2005	1.53	0.30	1.23	-do-
M/s. JIS Foundation, Nadia	10.00	11 August 2000	1.49	0.35	1.14	-do-
Shantiniketan Sriniketan Development Authority, Birbhum	80.80	2001-02 to 2003-04	6.66	1.69	4.97	District authority has brought the matter to the notice of the department.
Total	135.28		12.73	3.01	9.72	

²³ Birbhum, Nadia and North 24 Parganas.

3.2.18 Conclusion

The L and L R Department is entrusted with the management of land and land revenue. It was noticed that management of land under the WBEA Act, particularly vesting, resumption and settlement of resumed land held by mills, factories, workshops, tea gardens etc. was not carried out in accordance with the provisions of the law and regulations in force. In the absence of proper records, the monitoring and settlement of vested land due to the closure of mills was inadequate. Lack of proper monitoring and control led to irregular sale/transfer/mortgage etc. of Government land by the owners of closed mills, factories etc. As a result there has been non/short realisation of large amounts of revenue. Transfer of Government land to different body corporates, central Government etc. and advance possession of Government land without settlement on long term basis resulted in non-realisation of revenue. Long term settlement cases have also been awaiting sanction for a number of years, further depriving the state exchequer of considerable amounts of revenue. Internal control mechanism was weak as is evidenced by the fact that during the period under review, no internal audit was conducted in any of the units taken up for audit. The department failed to utilise this effective tool to assure itself that the various wings of the department were functioning reasonably well.

3.2.19 Summary of recommendations

The Government may consider

- preparing a consolidated district wise database of land with mills, factories etc. vested to the Government for better control of land. A time bound programme for the DL and LROs should also be formulated to review the status of land with closed mills and also the requirement of land of existing mills, factories etc., and record the vested land in the prescribed register to monitor the use of the Government land;
- fixing an appropriate time limit for execution of lease agreement where advance possession of the Government land has been given and also for settlement of the Government land with the unauthorised occupants. Review of Register of leases should be made mandatory to ensure that the leases are renewed in time;
- urgently reviewing the use and requirement of land permanently transferred to any authority under administrative control of ministry of the Government of India and take up the matter with the respective

ministry to ensure that the land not in requirement for the purpose for which it was transferred is relinquished in favour of the L and LR Department. Necessary instruction should also be issued to the DL and LROs to review the status of land transferred interdepartmentally to ensure its proper utilisation; and

- carrying out internal audit regularly to ensure that the various wings of the department are functioning at their best for optimum collection of revenue.

3.3 Non-realisation of rent and *salami*

Under the provisions of the WBL and LR Manual, if government land remained in possession of person (s) without any lease, such person(s) may be offered long term settlement for non-agricultural purposes on realisation of rent payable at four *per cent* of market value of the land and *salami* at 10 times the annual rent. The proposal for lease is to be finalised ordinarily within five months from the date of the application.

Scrutiny of the records of four²⁴ DL and LR offices between June 2004 and June 2006 revealed that 504 individuals and three clubs had been unauthorisedly occupying 35.97 acres of government land from different periods since 1962 for various purposes. The occupiers applied for long term settlement of those land between November 2001 and January 2005. The concerned BL and LR offices initiated action for settlement between 2003-04 and 2006-07. However, the cases could not be finalised despite lapse of time ranging between 7 to 61 months. Thus, lack of timely action by the department to settle the land with unauthorised occupiers resulted in non-realisation of revenue of Rs. 6.97 crore (rent: Rs. 1.65 crore and *salami*: Rs. 5.32 crore) for different periods falling between 2001-02 and 2005-06.

After the cases were pointed out, district authority, Coochbehar stated in December 2004 that the settlement was in progress. The other three district authorities did not furnish any reply.

The cases were reported to the Government between July 2004 and September 2006, followed by reminders issued upto June 2007; their reply has not been received (September 2007).

3.4 Non-levy of interest for delayed payment

In terms of a Government order issued in November 1992 as modified in October 1999, if the transfer value of land or *salami* and lease rent, as the case may be, is not paid at the time of taking possession of the Government land,

²⁴ Coochbehar, Darjeeling, Hooghly and Nadia.

the transferee/lessee is liable to pay interest at the prescribed rates. In case of non-payment of rent and *salami*/transfer value of land and interest, these are realisable as public demand by initiating certificate proceedings under the Bengal Public Demand Recovery (PDR) Act, 1913.

Scrutiny of the records of two²⁵ DL and LR offices between January and June 2006 revealed that rent and *salami*/transfer value of Rs. 4.79 crore in four cases was paid by the lessee/transferee on different dates between May 2002 and December 2005 against the due dates of payment between December 2001 and October 2002. Interest of Rs. 12.92 lakh which was leviable for the delays in payment ranging from 36 to 1,137 days was not levied. In another case, though the transferee failed to pay the transfer value of land, yet certificate proceedings as per PDR Act were not initiated to recover the transfer value of Rs. 7.53 lakh and interest of Rs. 5.42 lakh accrued upto June 2006. The two cases thus involved non-levy of interest of Rs. 18.34 lakh and non-realisation of revenue of Rs. 7.53 lakh.

After the cases were pointed out, the district authorities, Darjeeling and Burdwan (West) in two cases involving Rs. 8.54 lakh stated between January and June 2006 that demand notices were being issued for realisation of revenue. A report on recovery and reply in the remaining cases has not been received (September 2007).

The cases were reported to the Government between May and August 2006, followed by reminders issued upto June 2007; their reply has not been received (September 2007).

3.5 Non/short realisation of rent, cess and surcharge on land used for commercial purposes

Under the provisions of the WBLR Act, *raiya*s²⁶ using land for mill, factory, workshop or other commercial purposes in rural areas are liable to pay rent at the prescribed rate. The State Government by an amendment effective from 19 October 2003, enhanced the rent from Rs. 300 to Rs. 2,000 per acre per annum. The *bhumi sahayaks* posted in the revenue inspectors' office under the BL and LR office are responsible for collection of rent. Different kinds of cess²⁷ are also realisable on land rent payable by the *raiya*s.

Scrutiny of the records of two²⁸ DL and LR offices between May and June 2006 revealed that 90 *raiya*s under 14 BL and LR offices used 321.10 acres of land for commercial purposes during the years 2004-05 and 2005-06 and as such they were liable to pay land rent at the rate of Rs. 2,000 per acre/per

²⁵ Burdwan (West) and Darjeeling.

²⁶ *Raiyat* means a person or an institution holding land for any purpose.

²⁷ Road cess: 6 paise, public works cess: 25 paise, education cess: 10 paise, rural employment cess: 30 paise and surcharge: 15 paise.

²⁸ Hooghly and Nadia.

annum and cess thereon. In case of eight *raiya*s, the district authorities realised rent of Rs. 95,000 at rates applicable for non-commercial purposes instead of Rs. 5.80 lakh realisable, while in cases of remaining 82 *raiya*s, rent and cess of Rs. 15.25 lakh was neither paid by the *raiya*s nor was any action taken by the department to realise the dues. This resulted in non/short realisation of revenue of Rs. 20.10 lakh.

After the cases were pointed out, the district authorities while admitting the audit observation stated in June 2006 that action was being taken to realise the Government dues. The reply is, however, silent on the reasons for non-realisation of rent and cess amounting to Rs. 15.25 lakh leading to blocking of revenue. A report on recovery has not been received (September 2007).

The cases were reported to the Government between August and September 2006, followed by a reminder in June 2007; their reply has not been received (September 2007).

3.6 Loss of revenue due to non-settlement of *sairati* interest

Under the provisions of the WBL and LR Manual, all *sairati*²⁹ interests like fisheries, *khal*³⁰ etc. should be leased out on year to year basis but not exceeding seven years. The collector of the district is required to fix the economic lease rent and realise 25 *per cent* thereof at the time of settlement of *sairati* interests and the balance before the beginning of the year. The rent for the successive years is to be deposited by the lessee in full before the beginning of the respective year and a lease agreement executed beforehand.

Scrutiny of the records of three³¹ DL and LR offices between June and September 2006 revealed that lease of 52 water bodies involving 1,420.26 acres expired between 2000-01 and 2004-05. Though in all the cases economic lease rent was fixed, yet the local offices failed to issue tenders to settle the water bodies upto 2005-06. Non-settlement of *sairati* interests for different periods falling between 2001-02 and 2005-06 resulted in loss of revenue of Rs. 13.30 lakh as lease rent.

After the cases were pointed out, two³² district authorities in 45 cases involving Rs. 9.42 lakh stated between June and September 2006 that immediate steps would be taken for settlement of the *sairati* interests. The replies are, however, silent on the inaction on the part of the department to

²⁹ Derived from the word *sair*. The duties which the owners of hat, bazaar, markets, ferries, fisheries etc. used to levy on commodity sold or benefits derived from those places were designated as *sair* collection. Such hat, ferries etc. are known as *sairati* interests.

³⁰ Large water channel.

³¹ Coochbehar, Hooghly and Nadia.

³² Coochbehar and Nadia.

take timely action to settle the *sairati* interests which ultimately led to loss of revenue. A report on further development and reply from district authority, Hooghly has not been received (September 2007).

The cases were reported to the Government between August and December 2006, followed by reminders issued upto June 2007; their reply has not been received (September 2007).

3.7 Non-realisation of cess from patta holders

As per the provisions of the Cess Act 1880, read with the West Bengal Primary Education Act 1973, road cess, public works cess and education cess at the rate of 41³³ paise per rupee of land rent are realisable on land rent payable by the *raiyats*. *Raiyats* who are exempted from paying land rent are also liable to pay all the above cess. By an order issued in November 2003, the State Government waived the unpaid arrear cess in respect of the exempted *raiyats* for the period from 1385 BS (1978-79) to 1407 BS (2000-01). However, they were liable to pay cess from 1408 BS (2001-02) onwards. The *bhumi sahayaks* posted in the revenue inspector's office under the BL and LR offices are responsible for collection of the cess.

Scrutiny of the records of the DL and LR office, Jalpaiguri in August 2006 revealed that in four BL and LR offices, a total area of 31.39 thousand acres of vested land was distributed among the landless persons on *raiyati* basis for which pattas were given. As per the codal provisions, they were liable to pay cess of Rs. 12.84 lakh on the notional rent of the land for the period between 1408 BS (2001-02) and 1412 BS (2005-06). The *raiyats* neither paid the accrued cess nor was any action taken by the department to recover it. This resulted in non-realisation of cess of Rs. 12.84 lakh.

After the cases were pointed out, the district authority stated in August 2006 that action would be taken for realisation of cess from the patta holders. A report on recovery has not been received (September 2007).

The cases were reported to the Government in October 2006, followed by reminders issued upto June 2007; their reply has not been received (September 2007).

³³ Road cess: 6 paise, public works cess: 25 paise and primary education cess: 10 paise.