

## CHAPTER-III

### EXECUTIVE SUMMARY

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**Trend of revenue** The actual receipts during 2008-09 to 2012-13 show an increasing trend except for the year 2011-12.

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**Results of audit** Test check of records in the offices of Collectors and *Mamlatdar* (Land Revenue) in the State during the year 2012-13 revealed under assessment of tax and other irregularities involving ₹ 34.05 crore in 112 cases.

During the course of the year, the Department accepted and recovered underassessment and other irregularities of ₹ 8.31 crore in 55 cases, of which five cases involving ₹ 71.59 lakh were pointed out in audit during the year 2012-13 and the rest in earlier years.

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**What have highlighted in this Chapter** In three allotment cases, additional occupancy price of ₹ 19.11 lakh chargeable from Gujarat Energy Transmission Corporation Ltd. for allotment of 14,700 sq. mtr. of grazing land was not levied and collected.

In 21 cases, the premium price was either not recovered or was recover short resulting in non/short realisation of Government revenue of ₹ 33.84 crore.

In 48 cases, the Collector had imposed penalty for breach of condition. However, the period for which the occupant was using the said land without permission was not considered for levy of penalty which resulted in short levy of penalty of ₹ 2.80 crore.

In 47 cases of allotment/lease of Government land, conversion tax of ₹ 1.31 crore for change in use of land was not levied.

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## CHAPTER-III LAND REVENUE

### 3.1 Tax administration

The administration of Land Revenue vests with the Principal Secretary (Revenue). For the purpose of administration, the State is divided into 26 districts. Each district is further divided into *talukas* and villages.

The District Collectors are overall in charge and responsible for the administration of their respective districts including land revenue collections. The *Mamlatdars* and Executive Magistrates are in charge of the administration of their respective *talukas* and exercise supervision and control on *talatis* who are entrusted with the work of collection of land revenue and other receipts including recovery of dues treated as arrears of land revenue. In addition, the Revenue Department has delegated powers to the *Amchayat* Officers (DDOs and TDOs) for recovery of dues treated as arrears of land revenue to facilitate the revenue administration.

### 3.2 Analysis of budget preparation

The Budget Estimates are furnished by the Revenue Department in the prescribed format to the Finance Department. While preparing the budget estimates, the Department is required to consider the income of previous year and the expected receipts during the financial year. The targets set by the Department are reported to the Finance Department which is responsible for preparation of the Budget estimates for the entire state.

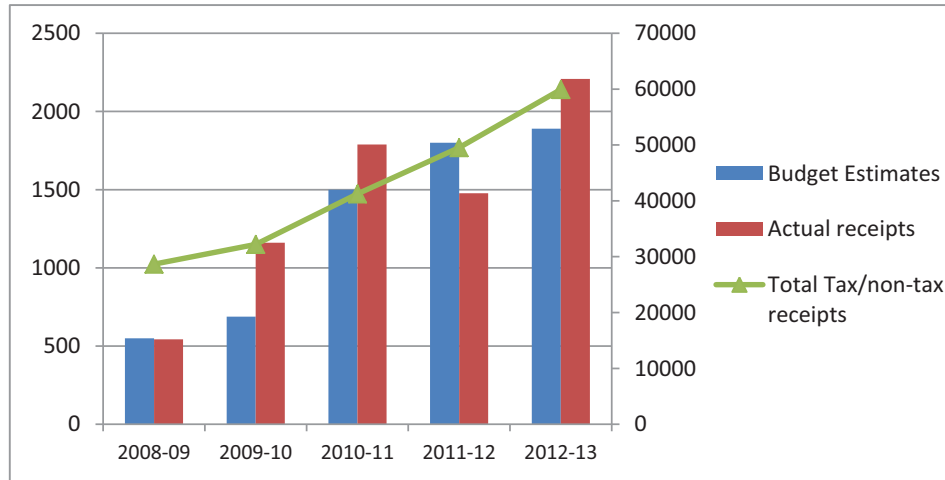
### 3.3 Trend of revenue

Actual receipts from Land Revenue during the last five years 2008-09 to 2012-13 along with the total tax and non-tax receipts during the same period is exhibited in the following table and graph.

(₹ in crore)

Year	Budget estimates	Actual receipts	Variation excess(+)/shortfall (-)	Percentage of variation	Total tax and non tax receipts of the State	Percentage of actual receipts vis-à-vis total tax and non-tax receipts
2008-09	550.00	543.50	(-) 6.50	(-) 1.18	28,656.35	1.90
2009-10	688.50	1,161.20	(+) 472.70	(+) 68.66	32,191.94	3.61
2010-11	1,500.00	1,788.78	(+) 288.78	(+) 19.25	41,253.65	4.34
2011-12	1,800.00	1,477.18	(-) 322.82	(-) 17.93	49,528.81	2.98
2012-13	1,890.00	2,207.85	(+)317.85	(+)16.82	59,913.68	3.69

Sources: Budget publications and Finance Accounts.



It could be seen from the above that there was substantial variation between the actual receipts and the budget estimates except in 2008-09. This indicates that the budget estimates were not prepared on realistic and scientific basis. Further, the actual receipts during 2008-09 to 2012-13 show an increasing trend except for the year 2011-12.

### 3.4 Results of audit

Test check of records in the Revenue Department and offices of Collectors and *Mamlatdar* (Land Revenue) in the State during the year 2012-13 revealed under assessment of tax and other irregularities involving ₹ 34.05 crore in 112 cases, which fall under the following categories:

Sl. No.	Category	No. of cases	Amount (₹ in crore)
1.	Non/short levy of occupancy price/premium price	24	6.96
2.	Non/short recovery of NAA	12	6.93
3.	Non/short recovery of conversion tax	25	5.51
4.	Other irregularities	39	14.50
5.	Non-levy of measurement fee	8	0.11
6.	Short levy of stamp duty and registration fees due to non-registration of powers of attorney	4	0.04
<b>Total</b>		<b>112</b>	<b>34.05</b>

During the course of the year, the Department accepted and recovered underassessment and other irregularities of ₹ 8.31 crore in 55 cases, of which five cases involving ₹ 71.59 lakh were pointed out in audit during the year 2012-13 and the rest in earlier years.

A few illustrative cases involving ₹ 39.90 crore are mentioned in the following paragraphs:

### 3.5 Non-levy of additional occupancy price

In January 1999, Government framed a policy for allotment of grazing land to industries after recovery of 30 *per cent* additional occupancy price of the land in addition to the full market value of the land. This amount shall be used by respective *Taluka Anchayat* for purchase of land for grazing purpose.

Test check (March 2012) of the records of the Collector office, Navsari for the year 2010-11 revealed that in three cases, Gujarat Energy Transmission Corporation Ltd was allotted 14,700 sq. mtr. of grazing land valued at ₹ 66.15 lakh for setting up of sub-stations. But, additional

30 *per cent* occupancy price was not levied and collected from the industrial unit. This resulted in non levy of additional occupancy price of ₹ 19.11 lakh.

After we pointed this out, the Collector accepted (October 2012) observations in all the cases and recovered ₹ 8.82 lakh in two cases. In remaining one case, we are awaiting details of recovery (December 2013).

We reported the matter to the Department/Government in May 2013; their replies are awaited (December 2013).

### 3.6 Non/short levy of premium price

As per the Government of Gujarat, Revenue Department Resolution dated 13 July 1983 read with the Resolution No NBJ-102006-S 71-J (Part 2) dated 04.07.2008, in respect of conversion of land under new and restricted tenure to old tenure, for agriculture purpose premium equal to 50 *per cent* and for non agriculture purpose, premium equal to 80 *per cent* of market value of land as per prevalent *jantri* is required to be recovered. It was further clarified *vide* clause 3(B) of the Resolution that (i) within 30 days after receipt of report of *Mamlatdar*, the Collector would record his orders and intimate the applicant about the amount of premium reckoning the prevalent *jantri*, and (ii) the applicant is required to pay the premium within 21 days from the date of receipt of intimation. The *jantri* rates were revised with effect from 01.04.2011 and again on 18.04.2011. Government *vide* Resolution dated 03.05.2011 reduced the rate of premium for agriculture purpose to 25 *per cent* and for non agricultural purpose to 40 *per cent* of market value of land as per prevalent *jantri*. It was mentioned in the Resolution dated 03.05.2011 that except for the reduction of rates of premium, all the other conditions mentioned in the Resolution dated 04.07.2008 would remain unchanged.

During test check of the records of five Collector offices<sup>112</sup> for the period 2010-11 to 2011-12, we observed (February to December 2012) that there was non/short levy of premium price of ₹ 33.84 crore in 21 cases which are detailed as follows:

<sup>112</sup> Ahmedabad, Bharuch, Porbandar, Surat and Valsad

Sl. No.	Location/ Period of audit	No. of cases	Nature of objection
		Non/short levy of premium price (₹ in lakh)	
1	Valsad 2010-11	1	<p>Land admeasuring 481 sq. mtr. was converted from new and restricted tenure to old tenure for non-agricultural (NA) purpose i.e. residential and commercial purpose. The rate of premium price was 80 per cent of market value of land. The Revenue Authority (RA) adopted incorrect <i>jantri</i><sup>113</sup> rate of ₹ 1,300 per sq. mtr. based on the opinion of the Deputy Collector (Stamp Duty Valuation Office), which was irregular. For the purpose of levy of premium price, <i>jantri</i> rates are only required to be adopted. The RA applied rate of ₹ 1,300 per sq. mtr. for industrial purpose instead of ₹ 1,600 per sq. mtr. for developed land used for residential and commercial purposes.</p> <p>After we pointed out this in audit in January 2013, the Collector recovered (August 2013) the entire amount of ₹ 1.15 lakh.</p>
		1.15	
2	Surat 2010-11	1	<p>Government Resolution dated 17.09.2009 stipulated that premium price shall be levied on the 65 per cent area of total land, where Town Planning (TP) scheme was not approved. Further, Government Resolution dated 05.01.2010 stipulates that premium price shall be levied on the area of final plot, where Form-F showing the area of final plot was issued by the Town Planner and also where draft TP scheme has been declared but not approved.</p> <p>The land was private land and the original area of plot was 10,522 sq. mtr. The area was later covered under TP scheme. The Collector levied (May 2011) premium price on the 65 per cent area (i.e. 6,839.30 sq. mtr.) of original area of land as per Resolution of September 2009 considering that the final plot (FP) was not finalised in this case. But, in this case, area of FP was already finalised (April 2009) and Form-F was also issued (showing the area of 7,000 sq. mtr. of FP) and therefore, premium price was required to be levied on this final area (i.e. 7,000 sq. mtr.) of land as per Resolution of January 2010. Hence, the premium was levied at less area.</p>
		2.57	

<sup>113</sup> Annual Statement of Rates issued by the Government showing the rates for the purpose of determination of value of immovable properties and levy of stamp duty.

			We pointed out this in audit in January 2013; we are awaiting their reply (December 2013).
3	Surat 2011-12	1	Land admeasuring 11,535 sq. mtr. was converted from new and restricted tenure to old tenure for industrial purpose. The <i>jantri</i> rate of Revenue Survey no.151 for industrial land was ₹ 710 per sq. mtr. However, the Collector adopted incorrect rate of ₹ 610 per sq. mtr. for levy of premium. This has resulted in short levy of premium of ₹ 4.61 lakh at the rate of 40 <i>per cent</i> of market value of land in terms of Government Resolution dated 03.05.2011.  We pointed out this in audit in April 2013; we are awaiting their reply (December 2013).
		4.61	
4	Ahmedabad 2010-11	4	In four cases, initially new tenure agricultural land admeasuring 6,981 sq. mtr. were sold without prior permission of Collector and levy of premium price. Later, these cases were regularised after levy of premium price at agricultural rates for the earlier unauthorised transfer of new and restricted tenure agricultural land and now at NA rates for the present transfer of land which was covered under TP scheme. We noticed that premium price at agricultural rates were recovered for the area of 4,585 sq. mtr. as per the size of FPs included in TP schemes. However, it was required to be levied on entire area of land of 6,981 sq. mtr. to regularise the unauthorised transfer of new tenure agricultural land.  We pointed out this in audit in April 2013; we are awaiting their reply (December 2013).
		28.31	
5	Bharuch 2010-11	4	Agricultural land admeasuring 77,278 sq. mtr. classified as new and restricted tenure agricultural land was utilised for mining purposes (i.e. to possess, store, sell, etc. of minerals) without orders of the Collector and without payment of premium price. In this case, the Assistant Geologist had also granted registration certificates to possess, store, sell etc., of minerals in new and restricted tenure land, but NA permission was not obtained by the applicant. Due to unauthorised use of agricultural land for NA purpose, premium price of ₹ 2.11 crore was chargeable.  After we pointed out this in audit in April 2013, the Department had issued (September 2013) demand notices in all the cases for recovery of premium price.
		211.38	

6	Ahmedabad 2010-11	8	<p>In eight cases, lands were converted to old tenure for which decision was taken by Collector on 01.04.2011 and intimation for payment of premium price was also sent to the applicants on 01.04.2011. The premium price of ₹ 51.94 crore was required to be recovered based on market value as per new <i>jantri</i> effective from 01.04.2011, but these cases were regularised by recovery of premium price of ₹ 20.72 crore as per old <i>jantri</i> prevailing up to 31.03.2011.</p> <p>We pointed out this in audit in April 2013; we are awaiting their reply (December 2013).</p>
		3122.84	
7	Porbandar 2010-11	2	<p>In two cases, the applicants were liable to pay premium of ₹ 25.51 lakh as per the rates applicable in April 2011 i.e. 80 <i>per cent</i> and 50 <i>per cent</i> of market value of land. The applicants did not pay the premium till 23.05.2011. On 03.05.2011, the Government reduced the rates of premium price to 40 <i>per cent</i> and 25 <i>per cent</i> of market value. The Collector reduced the demand in light of GR dated 03.05.2011 and issued revised demands of ₹ 12.75 lakh to the applicants which was irregular as the applicants were required to pay the premium at the rates applicable at the time of decision of the Collector, i.e. in April 2011.</p> <p>We pointed out this in audit in April 2013; we are awaiting their reply (December 2013).</p>
		12.75	
<p><b>Total no. of cases: 21, Total amount: ₹ 3383.61 lakh</b></p>			

We reported the matter to the Government in May 2013; their replies are awaited (December 2013).

### 3.7 Non/short levy of penalty

The Gujarat Land Revenue Code, 1879 and the Rules made thereunder provide that no land can be used for any purpose other than the purpose for which it is assessed or held without prior permission of the competent authority. For any breach of condition/unauthorised use of land, the occupant shall be liable to pay penalty not exceeding 40 times of non-agricultural assessment (NAA) of the area of land.

**3.7.1** During test check of the records of four Collector offices<sup>114</sup> for the period 2010-11 and 2011-12, we noticed (March to September 2012) that in 48 cases, the Collector had imposed penalty for breach of condition. However, the period for which the occupant was using the said land without

<sup>114</sup> Jamnagar, Rajkot, Surat and Vadodara

permission was not considered for levy of penalty<sup>115</sup>. This resulted in short levy of penalty amounting to ₹ 2.80 crore as shown in the table below:

Location	Period	Number of cases	Amount of short levy (₹ in lakh)
Rajkot	2010-11	22	17.54
Surat	2010-12	23	126.01
Jamnagar	2010-11	2	134.20
Vadodara	2010-11	1	2.21

We have pointed out these cases to the Department in January and April 2013, we are awaiting their replies (December 2013).

We reported the matter to the Department/Government in May 2013; their replies are awaited (December 2013).

**3.7.2** During test check of the records of two Collector offices<sup>116</sup> for the period 2010-11, we noticed (March 2012) that in five cases, there was non levy of penalty amounting to ₹ 7.55 lakh as shown in the table below:

Sl. No.	Location/ Assessment Year	No. of cases/ Amount of non levy (₹ in lakh)	Nature of observation
1	Ahmedabad 2010-11	1	Initially NA permission for residential purpose was granted for 32,173 sq. mtr. of land in June 2006. But, residential use was not commenced and entire land remained unused. Therefore, penalty was leviable on this entire area of land for non-commencement of residential use as per the condition in the NA permission Order. Later, out of this total 32,173 sq. mtr. of land, penalty was levied only for 3,000 sq. mtr. of land for which application was received for change of purpose to commercial. No penalty was levied for remaining 29,173 sq. mtr. of land for which NA permission was granted in June 2006, but no construction was commenced up to 2011.  We pointed this out in audit in April 2013; we are awaiting their reply (December 2013).
		2.92	
2	Bharuch 2010-11	4	Agricultural land admeasuring 77,278 sq. mtr. classified as new and restricted tenure agricultural land was utilized for mining purposes (i.e. to possess, store, sell, etc., of minerals) without orders of the Collector and without payment of premium price. In
		4.63	

<sup>115</sup> e.g. if the unauthorised use was started during the revenue year 1950-51, the fine to be levied on 30<sup>th</sup> April 1955 would be (NAA x 2 x 5 years) ten times the annual NAA. (Ref.: Revenue Department's Resolution dated 12 August 1955)

<sup>116</sup> Ahmedabad and Bharuch



			<p>this case, the Assistant Geologist had also granted registration certificates to possess, store, sell etc of minerals in new and restricted tenure land, but NA permission was not obtained by the applicant. Due to unauthorised use of agricultural land for NA purpose, penalty was chargeable.</p> <p>After we pointed out this in audit in April 2013, the Department had issued (September 2013) demand notices in all the cases for recovery of penalty.</p>
	<b>Total</b>	<b>5 cases</b>	
		<b>₹ 7.55 lakh</b>	

We reported the matter to the Department/Government in May 2013; their replies are awaited (December 2013).

### 3.8 Non-levy of conversion tax

Section 67 A of Gujarat Land Revenue Code, 1879, provides for the levy of conversion tax on change in the mode of use of land from agricultural to NA purpose or from one NA purpose to another in respect of land situated in a city, town or village. Different rates of conversion tax are prescribed for residential/charitable and industrial/other purposes, depending upon the population of the city/town/notified area/ village. The conversion tax shall be paid in advance by a challan in the Government treasury. Rates of conversion tax were revised in April 2003. As per Revenue Department's Resolution of June 2004, electricity production is a non-agricultural activity and required to be treated as deemed NA. As per Revenue Department's Resolution of December 2006, in cases of allotment of Government land for non-agricultural purposes, conversion tax shall be recovered from the applicant. Further, Revenue Department *vide* its Resolution of March 2007 clarified that conversion tax is leviable in cases of land acquired for wind energy projects.

During test check of records of six Collector offices<sup>117</sup> and Dy. Collector (NA), Ahmedabad for the period 2010-11 and 2011-12, we noticed (October 2011 to December 2012) that conversion tax of ₹ 1.95 crore was not levied in 56 cases. Out of these 56 cases, the Department has accepted and recovered total amount of non levy of ₹ 64.70 lakh in nine cases. Details of the remaining 47 cases, where there was non levy of conversion tax of ₹ 1.31 crore are as follows:

<sup>117</sup> Bharuch, Gandhinagar, Jamnagar, Patan, Surendranagar and Vadodara

Sl. No.	Location / No. of cases Non-levy of conversion tax (₹ in lakh)	Nature of irregularity
1.	<u>Surendranagar</u> <u>19</u> 45.60	Government land admeasuring 7,60,000 sq. mtr. was given on lease for 20 years for installation of windmill project to two Companies i.e. Suzlon Gujarat Wind Park Ltd. and Renewable Energy Generation Pvt. Ltd., but the conversion tax at the rate of ₹ 6 per sq. mtr. was not levied, though a condition to this effect was inserted in the Collector's Order.  We pointed this out in audit in January 2013; we are awaiting their reply (December 2013).
2.	<u>Vadodara</u> <u>1</u> 3.04	Government land admeasuring 50,625 sq. mtr. was allotted (September 2009) to Gujarat Energy Transmission Co. Ltd. (GETCO). Possession of land was also handed over (January 2011) after recovery of provisional occupancy price, but conversion tax was not levied.  We pointed this out in audit in March 2013; we are awaiting their reply (December 2013).
3.	<u>Patan</u> <u>6</u> 47.40	In six cases, for the purpose of installation of windmill projects, Government land admeasuring 13,10,000 sq. mtr. was given (between February 2011 and May 2012) on lease for 20 years to Maruti Windpark (E) Pvt. Ltd., Rajkot. Although, condition for payment of conversion tax at the rate of ₹ 6 per sq. mtr. was inserted in the Collector's orders, the conversion tax was not recovered.  We pointed this out in audit in April 2013; we are awaiting their reply (December 2013).
4.	<u>Jamnagar</u> <u>17</u> 29.97	Government land admeasuring 4,99,510 sq. mtr. was given on lease (between September 2010 and July 2011) for installation of windmill project to two Companies i.e., Suzlon Gujarat Wind Park Ltd. and Thiolia Wind Power Pvt. Ltd. Although, condition for payment of conversion tax at the rate of ₹ 6 per sq. mtr. was inserted in the Collector's Order, the conversion tax was not recovered.  We have pointed out these cases to the Department in April 2013. The Department accepted the audit observation and recovered ₹ 23.37 lakh in 15 cases.
5.	<u>Bharuch</u> <u>4</u> 4.64	Agricultural land admeasuring 77,278 sq. mtr. classified as new and restricted tenure agricultural land was utilized for mining purposes (i.e. to possess, store, sell, etc. of minerals) without orders of the Collector and without payment of premium price. In this case, the Assistant Geologist had also granted registration certificates to possess, store, sell etc of minerals in new and restricted tenure land, but NA permission was not obtained by the applicant. Due to unauthorised use of agricultural land for NA purpose, conversion tax was chargeable.  After we pointed out this in audit in April 2013, the Department had issued (September 2013) demand notices in all the cases for recovery.
<b>Total</b>	<b><u>47 cases</u></b> <b>₹ 130.65 lakh</b>	

We reported the matter to the Government in May 2013; their replies are awaited (December 2013).

### 3.9 Short levy of stamp duty

As per Article 20 of the Gujarat Stamp Act, 1958, stamp duty on conveyance is leviable on the market value of the property or consideration stated in the document, whichever is higher. Section 33 of the Act *ibid* empowers every person in charge of a public office to impound any instrument produced before him in performance of his functions, if it appears that such instrument is not duly stamped. Superintendent of Stamps in his Circular of April 2005 had instructed that where purpose of purchase of property is clear, *jantri* rates of land shall be applicable according to purpose of purchase for levy of stamp duty. As per the guidelines issued for implementation of revised *jantri* effective from 1 April 2008, where agricultural land is purchased for NA purpose with the permission of competent authority, rates of developed land should be considered for levy of stamp duty. Revenue Department had instructed in April 2002 for inclusion of condition of payment of stamp duty in allotment orders and not to hand over possession of land till proper stamp duty is paid.

During test check of the records of three Collector offices<sup>118</sup> for the period 2010-11, we noticed (February to March 2012) that there was short levy of stamp duty of ₹ 10.51 lakh in seven cases as detailed below:

- In one case of conversion of land from agricultural to NA purpose for residential use, the sale deed (executed in November 2010) kept in the file revealed that the Town Planner of Surat Municipal Corporation had granted (October 2010) development permission for development of land for residential use to the sellers. Later, the purchasers had applied for and were granted (February 2011) NA permission immediately after purchase of land of agricultural land admeasuring 5,563 sq. mtr. Stamp duty was levied by the Registration Authorities treating the land as agricultural land. But stamp duty was leviable as per *jantri* rates of NA land. Nowhere in the sale deed, was it mentioned that development permission from Town Planner had already been obtained before execution of sale deed. This resulted in short levy of stamp duty of ₹ 5.89 lakh.
- In three cases of conversion of land from new and restricted tenure to old tenure for bonafied industrial purposes, copies of sale deeds kept in the files revealed that the industrial firms had purchased (between March

<sup>118</sup> Bharuch, Rajkot and Surat

2005 and April 2010) new tenure agricultural lands from agriculturists for bonafide industrial purposes under Section 63 of the Gujarat Tenancy and Agricultural Lands Act, 1948. Since the land was falling under new and restricted tenure, the premium price was to be levied for conversion of said land into old tenure. In the instant cases, the liability of payment of premium price was also passed on to the purchasers by the sellers of the land. However, the premium price paid by the purchasers on behalf of land owners was not included in the total consideration for levy of stamp duty. This resulted in short levy of stamp duty of ₹ 1.50 lakh.

- In three cases of allotment of Government land admeasuring 1,02,400 sq. mtr. to two Companies, i.e. GETCO and Antique Granito Pvt. Ltd. after recovery of occupancy price, the amount paid by the Companies towards ‘*Gauchar* Development Fund’ was not considered for levy of stamp duty, though the contribution to the fund formed part of the total consideration for the land allotted. This resulted in short levy of stamp duty of ₹ 3.12 lakh.

We have pointed out these cases to the Department between January 2013 and April 2013. The Department accepted our observation and recovered ₹ 3.43 lakh in four cases. In other cases, we are awaiting particulars of recovery and replies (December 2013).

We reported the matter to the Government in May 2013; their replies are awaited (December 2013).

### 3.10 Lack of co-ordination among Revenue Authorities

The Government instructed in September 2005 to invariably send copies of irrevocable power of attorney (PoA), presented as evidence in support of ownership of land for obtaining non agriculture (NA) permission and authorising the attorney to act for sale of land, receiving consideration, signing the sale deed, etc., to the concerned Dy. Collector (Stamp Duty Valuation Office) for valuation and recovery of stamp duty in view of Article 45(f) and (g) of Schedule-I of the Gujarat Stamp Act, 1958. There was no mechanism in the Department for forwarding these PoAs to Deputy Collector (Stamp Duty Valuation Office) for levy of proper stamp duty.

Test check of the records (between January 2012 and December 2012) of the Collector, Kheda, Dy. Collector (NA), Ahmedabad and *Mamlatdar* (NA), Rajkot for the year 2009-10 and 2010-11, revealed that in 14 cases, the RAs had received (between April 2010 and March 2011) the copies of PoA from the applicants (PoA holders) presented as evidence in support of ownership of land for obtaining permission of conversion of land and authorising the PoA holders to act in respect of sale of such

land. However, the revenue authorities had not forwarded it to the concerned Deputy Collector (Stamp Duty Valuation Office) for valuation and levy of proper stamp duty. These PoAs were required to be registered and stamp duty and registration fees were leviable as per conveyance deed. However, the

same were not registered with the concerned registering authorities with the result stamp duty and registration fees of ₹ 1.58 crore was not levied and recovered.

We have pointed out these cases to the Department in January and March 2013, we are awaiting their replies (December 2013).

We reported the matter to the Department/Government in May 2013; their replies are awaited (December 2013).

**We recommend the Department to establish a proper system of co-ordination among Revenue Authorities in the Department, so that there is no loss of stamp duty.**