

CHAPTER III

LAND REVENUE

3.1 Tax administration

Land Revenue consists of receipts from land rent, rates and cess, management of Ex-Zamindari Estates, survey and settlement operations etc.

During 2016-17, Land Revenue was administered by the Land and Land Reforms (L&LR) Department headed by the Land and Land Reforms Commissioner (LRC) and Principal Secretary, assisted by one Director of Land Records and Surveys (DLR&S) and Joint LRC, 19 Additional District Magistrate (ADM) and District Land and Land Reforms Officers (DL&LROs).

3.2 Internal audit

The Internal Audit Wing (IAW) of the L&LR Department was established with the objective of fulfilling accountability, obligations, complying with applicable rules and regulations and safeguarding resources against loss.

The Internal Audit Wing was headed by the Audit Officer cum Ex-officio Joint Secretary of the Government of West Bengal. The Wing had a sanctioned strength of 16 Internal Audit Officers and 14 Assistant Auditors. Against this, only 11 Assistant Auditors were in position. No Internal Audit Officer was posted.

During 2016-17, the Wing planned to audit 19 DL&LROs, six Land Acquisition Collector, one First Land Acquisition (FLA) Collector, one Rent Controller and two Thika tenancy units. The wing conducted audit of all the planned units except one Thika Tenancy. The achievement of targets was 96.55 per cent.

3.3 Results of audit

In 2016-17, test check of the records of 10 units relating to receipts from Land Revenue showed irregularities involving ₹ 275.18 crore in 361 cases, which fell under the following categories as given in **Table 3.1**.

Table - 3.1
Results of audit

(₹ in crore)

Sl. No.	Categories	Number of cases	Amount
1.	Non-realisation of Government revenue due to non-settlement of long term lease	79	27.11
2.	Non/short realisation of rent, cess and surcharge on land used for commercial purpose	186	42.06
3.	Non-realisation of <i>salami</i> and annual lease rent	23	16.06
4.	Non-realisation of Government revenue due to non-renewal of long term lease	11	6.04

Sl. No.	Categories	Number of cases	Amount
5.	Non-realisation of transfer value due to non-settlement of land with Government of India	4	182.40
6.	Blockage/loss of revenue due to non-leasing of <i>sairati</i> interest	22	0.57
7.	Other cases	36	0.94
Total		361	275.18

During the course of the year, the Department accepted non-realisation/blocking of revenue and other deficiencies of ₹ 233.68 crore in 321 cases, of which 313 cases involving ₹ 233.10 crore were pointed out during the year 2016-17 and the rest in earlier years. An amount of ₹ 22.29 lakh was realised in 18 cases at the instance of audit.

A Performance Audit on “Land Revenue Receipts in West Bengal”, having money value of ₹ 127.33 crore is discussed in the following paragraphs.

3.4 Performance Audit on “Land Revenue Receipts in West Bengal”

Highlights

- The Department failed to implement the Kolkata Land Revenue Act in original jurisdiction of Kolkata Municipal Corporation area.
(Paragraph 3.4.8.1)
- Transfer value of ₹ 31.33 crore was not realised due to inaction of the Department to settle the land with four Central Government Organisations.
(Paragraph 3.4.8.2)
- Revenue of ₹ 42.71 crore was not realised due to non-initiation of certificate proceedings.
(Paragraph 3.4.8.3)
- e-Bhuchitra is an internet based application introduced in December 2014 to manage day to day activities of Land and Land Reforms (L&LR) Department at block level in real time. Some shortcomings in this application are mentioned below:
 - The Department failed to estimate the land revenue in the absence of data⁵⁷ relating to tenants and rent due in e-Bhuchitra.
(Paragraph 3.4.9.1)
 - The Department failed to realise the arrears of land revenue in the absence of required data⁵⁸ in the application.
(Paragraph 3.4.9.2)

⁵⁷ Earlier it was maintained in Register-I which was a Revenue/Rent Roll that contained the names of the tenants, their status, land revenue including rent, surcharge/cess payable by them and the area included in the Records of Right.

⁵⁸ Earlier, Tenants’ Ledger also known as Register-II, was maintained that consisted of tenant-wise information of demand, collection and arrears of land revenue.

- Quantum of Government land was not monitored properly as old *pattas* were not recorded in e-Bhuchitra. **(Paragraph 3.4.9.5)**
- Revenue of ₹ 73.90 crore was not realised due to failure to settle land with unauthorised occupants. **(Paragraph 3.4.10.2)**
- Lease rent of ₹ 1.07 crore was not realised due to inaction of the Department to renew expired leases. **(Paragraph 3.4.10.5)**
- Commercial rent of ₹ 1.14 crore for commercial use of land was not realised from different development authorities. **(Paragraph 3.4.10.8)**
- Defective integration of e-Nathikaran and e-Bhuchitra resulted in non-achievement of citizen centric works like hassle free mutation of properties. **(Paragraph 3.4.10.10)**
- Department failed to detect unauthorised occupation of Government land of 26.96 acres by a private company. **(Paragraph 3.4.10.14)**

3.4.1 Introduction

Land revenue receipts arise mainly from land rent⁵⁹, *salami*⁶⁰, lease rent⁶¹ from short/long term lease of non-agricultural land and *sairati*⁶² interests and transfer value of land transferred to the Central Government departments. In addition, different kinds of cesses like Rural Employment Cess, Road Cess, Public Works Cess and Primary Education Cess are also levied on land revenue. For delayed payment of land revenue, interest is leviable at a prescribed rate. Land revenue and interest thereon which remains unpaid, constitute arrears and are recoverable under the Bengal Public Demands Recovery Act, 1913. All the receipts are deposited under the head of account “0029”.

The computerisation of land records in West Bengal started in 1986-87. The first version of the Land Records computerisation software, named “Bhumi” was developed by the National Informatics Centre (NIC) in 1989, which has been upgraded from time to time. A number of upgraded versions of the “Bhumi” have been brought out so far in West Bengal including Bhuchitra and e-Bhuchitra. Land records were ported into Bhuchitra from the year 2000 and were maintained in Bhuchitra up to the December 2014 till e-Bhuchitra was introduced in a phased manner. “e-Bhuchitra” is an internet-based web-application

⁵⁹ Land Rent is an annual rent paid by the *raiyat* of the land to the Government.

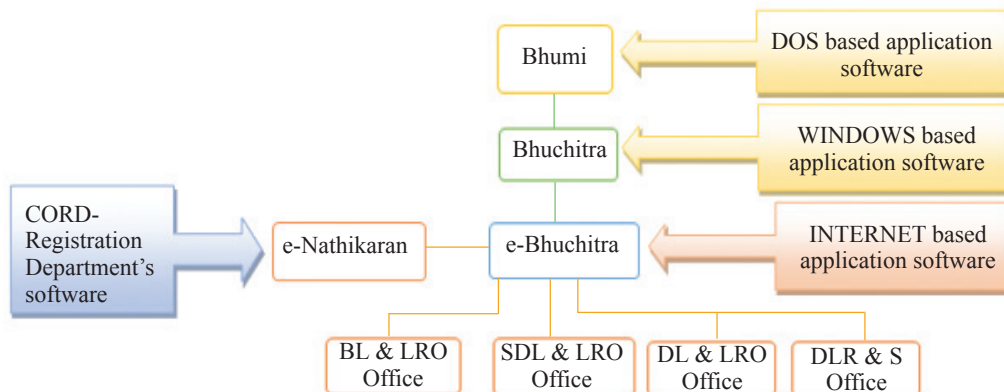
⁶⁰ *Salami* means lump sum amount payable by the lessee in the case of settlement of Government land.

⁶¹ Lease Rent is a rent paid by the lessee to the Government for the use of Government land for non- agricultural purposes for a specific period.

⁶² The word *Sairati* has been derived from the word *sair*. The amount which the owners of haat, bazar, markets, ferries, fisheries etc. used to collect on commodities sold or benefits derived from those places were designated as *sair* collection. Such haat, ferries etc. are known as *sairati* interests. The owner of *sairati* interests could be Government or any individual.

that uses central repository of records at State Data Centre. It manages day-to-day activities of block level land and land revenue officers/ offices in real time basis. It also integrates registration offices through another software called “e-Nathikaran” for hassle-free mutation of land. The Land and Land Reforms (L&LR) Department has been providing citizen centric services like information of Record of Rights (RoR)⁶³, status of mutation cases etc., from the official website banglarbhumi.gov.in. Upgradation of computerisation of land records from time to time and working of e-Bhuchitra have been depicted in the **Chart 3.1**:

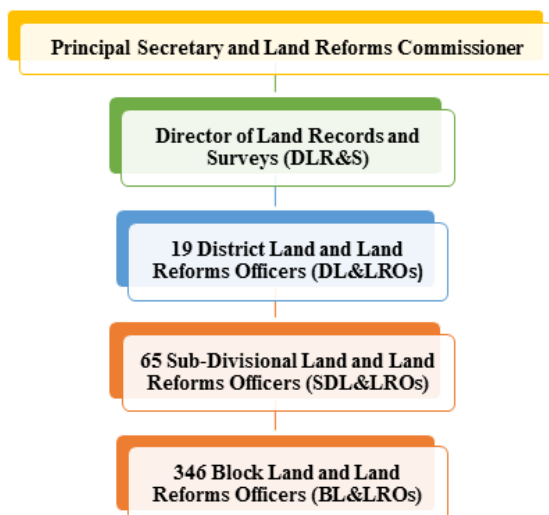
Chart 3.1: Upgradation from “Bhumi” to “e-Bhuchitra”



3.4.2 Organisational set up

Land revenue receipts are administered by the Land and Land Reforms (L&LR) Department, headed by the Principal Secretary and Land Reforms Commissioner, who is assisted by Director of Land Records and Surveys, District Land and Land Reforms Officers (DL&LRO), Sub Divisional Land and Land Reforms Officers and Block Land and Land Reforms Officers. The organisational structure of the L&LR Department is shown in the **Chart 3.2**:

Chart 3.2: Organisational set up



⁶³ It is statutory document maintained by the prescribed authority u/s 50 of WBLR Act, 1955 and is a notice to the public at large as to who are the owners of the land in the records of the authorities.

3.4.3 Audit objectives

The Performance Audit was conducted with the objectives to ascertain whether:

- Acts/Rules and departmental instructions were adequate to safeguard the revenue of the State;
- The IT system was in accordance with the provisions of the Acts/Rules;
- Compliance to existing provisions on land revenue receipts was being followed by the department;
- Internal control mechanism was efficient and effective.

3.4.4 Audit scope and Methodology

Audit selected seven⁶⁴ out of 19 DL&LROs by adopting stratified sampling method by application of IDEA software. In addition, the office of DL&LRO, Malda was also selected on the suggestion made by the Principal Secretary to the Government of West Bengal, L&LR Department, during the course of entry conference held on 28 February 2017. The Performance Audit was conducted during the period January 2017 to July 2017 covering the period from 2011-12 to 2015-16. During the course of audit, apart from eight offices of DL&LROs, office of DLR&S, 11 SDL&LROs and 64 BL&LROs were also taken up for audit. Audit findings from compliance audit on similar issues also stand included in the report.

The Department did not provide access to the dump data entered in the “e-Bhuchitra” software. They, also, did not furnish any reason for not providing access to the dump data. As such, Audit could not comment on the efficacy of the IT system in accurate maintenance and updation of land records in the State. At the local BL&LRO offices, wherever access was provided to “e-Bhuchitra”, Audit endeavoured to assess the deficiencies noticed in the software.

3.4.5 Audit criteria

The following Acts and Rules made thereunder along with notifications and circulars issued from time to time constituted the audit criteria for the Performance Audit:

- Bengal Public Demands Recovery (BPDR) Act, 1913;
- West Bengal Estate Acquisition (WBEA) Act, 1953;
- West Bengal Land Reforms (WBLR) Act, 1955;
- West Bengal Land Reforms (WBLR) Rules, 1965;
- West Bengal Rural Employment and Production (WBREP) Act, 1976;
- West Bengal Land and Land Reforms (WBL&LR) Manual 1991;

⁶⁴ Bankura, Birbhum, Burdwan, Darjeeling, North 24 Parganas, Paschim Medinipur and Purba Medinipur.

- Kolkata Land Revenue (KLR) Act, 2003; and
- Other relevant Acts, Rules and Departmental instructions issued time to time.

3.4.6 Trend of Revenue

The budget estimates (BE), and the actual receipts from land revenue along with the percentage of variation and the comparison between the LR receipts and the total tax receipts of the state for the period from 2011-12 to 2015-16 are mentioned in the following table:

Table - 3.2
Trend of revenue

(₹ in crore)

Year	BE	Actual	Difference between BE and actual	Percentage of Variation	Total tax revenue collected in the State	Percentage of LR receipts in respect of total tax revenue
2011-12	1,694.37	1,872.23	(+) 177.86	(+)10.49	24,938.16	7.51
2012-13	1,805.27	2,023.72	(+) 218.45	(+) 12.10	32,808.49	6.17
2013-14	3,942.82	2,253.54	(-) 1,689.28	(-) 42.84	35,830.56	6.29
2014-15	2,829.13	2,275.74	(-) 553.39	(-) 19.56	39,411.98	5.77
2015-16	3,031.85	2,456.27	(-) 575.58	(-) 18.98	42,492.08	5.78

Source: - Finance Accounts and Budget Publications of the Government of West Bengal

There was a wide variation between BEs and actuals, ranging from (+) 12.10 per cent in 2012-13 to (-) 42.84 per cent in 2013-14. Such wide variation indicated that system followed for framing estimates or assessing prospective collection was flawed. The Department, though asked for, did not furnish the reasons for variations. In addition, the percentage of revenue collected as LR in the state was decreasing, despite an increase in total tax revenue collected by the state Government.

3.4.7 Acknowledgement

Prior to the commencement of audit, scope, criteria and methodology of the Performance Audit were discussed in an Entry Conference held on 28 February 2017 between the Accountant General and Principal Secretary to the Government of West Bengal, L&LR Department. Findings of the Performance Audit were forwarded to the Department in September 2017. The Exit Conference with L&LR Department was held in December 2017 and views of the Department have been suitably incorporated in the relevant paragraphs.

Audit findings

3.4.8 Adequacy of Acts/Rules and Departmental instructions to safeguard revenue of the State

The L&LR Department is mainly responsible for maintenance of land records and surveys, assessment and collection of land revenue, mutation of ownership and conversion of land, requisition and acquisition of land and revision of RoR,

vesting and settlement of ceiling surplus land etc. It was examined in audit whether the relevant Acts/Rules/notifications facilitated and aided the collection of revenue. Findings related to this aspect are discussed in the following paragraphs:

3.4.8.1 Kolkata Land Revenue Act not implemented in jurisdictional areas of Kolkata Municipal Corporation

Land revenue was not realised in original jurisdiction of KMC as KLR Act was not implemented.

Sections 22 and 23 of the WBLR Act, 1955, provide that all *raiyats*⁶⁵/tenants are liable to pay land revenue in respect of land held by them. Further, KLR Act, 2003, had been enacted to realise land revenue from the land owners under the Kolkata Municipal Corporation (KMC). Section 7(1) of the KLR Act, 2003, provides that in case of a land situated within KMC, the Revenue Officer shall assess and collect the revenue. The basis for this would be the holding register of such corporation, till the RoR in respect of the interests of a *raiyat* are prepared and finally published under the provisions of the WBLR Act, 1955. Under Section 21 of the KLR Act, 2003, the State Government was directed to frame rules for carrying out the purposes of this Act.

Audit observed (October 2016) that the KLR Act had not been implemented in any of the 144 wards under jurisdiction of KMC. However, in ward no. 101 to 144 which were not in original jurisdiction⁶⁶ of KMC, land revenue under WBLR Act, 1955, continued to be collected. In ward no. one to 100 covering an area of 23,127.79 acres, no land revenue either under KLR Act or under WBLR Act was being collected. The State Government neither framed any rules for carrying out the purposes of KLR Act nor appointed any revenue officer for assessment and collection of land revenue. RoR of *raiyats* was also not prepared. As a result, Government had been deprived of land revenue within the original jurisdiction of Kolkata for the last 12 years from 2004-05 to 2015-16. By not implementing the Act, the will of legislature has been defeated.

After this was pointed out, the Additional DLR&S, West Bengal did not furnish any specific reply. However, in the exit conference (December 2017), the Principal Secretary stated that the KLR Act had not been implemented in the original jurisdiction of KMC. The issue of implementation of KLR Act was policy matter of the Government.

3.4.8.2 Absence of a time limit for transfer of land to Central Government

Transfer value of ₹ 31.33 crore was not realised due to inaction of the Department to settle the land.

Transfer of land between Central Government and State Government is guided by Rule 471 of WBL&LR Manual, 1991. No time limit is prescribed for such

⁶⁵ *Raiyat* means a person or an institution holding land for any purpose.

⁶⁶ As per Calcutta Municipal Act, 1951 there was 100 wards under Calcutta Municipal Corporation. Further amalgamation of erstwhile Municipalities of Jadavpur, South Suburban, Garden Reach, and Joka, total number of wards extended from 101 to 144 under KMC. Thus original jurisdiction means area under ward no. one to 100 of KMC.

transfer of land. However as per Rule 225 *ibid*, there is a time limit of five months for the long term settlement of Government land on lease.

Audit found in two⁶⁷ DL&LROs between March 2016 and July 2017 that in five cases, 25.97 acres of land was under possession of four⁶⁸ Central Government Organisations for periods ranging from three years to 55 years. The organisations had applied for settlement of the land between November 2013 and May 2014.

Thus, in absence of time limit for transfer of land, the process of settlement was not completed even though land was under the possession of the organisations in all cases. No reasons were found on records for such delay. This resulted in transfer value of ₹ 31.33 crore being not realised.

After this was pointed out, DL&LRO, Darjeeling stated that realisation would be made after sanction of the Government. DL&LRO, Malda stated that the matter would be communicated to the higher authority for early disposal of the case.

In the exit conference (December 2017), the Principal Secretary stated that after verification, if it was found that the land under possession of Central Government Organisations was vested land, then action would be taken to settle the land as per the Land Allotment Policy.

3.4.8.3 Absence of a time limit for initiation of certificate proceedings⁶⁹

Revenue of ₹ 42.71 crore was not realised due to non-initiation of certificate proceedings.

Rule 320 of the WBL&LR Manual, 1991, empowers the functionaries of the L&LR Department as certificate officers under Section 3(3) of the Bengal Public Demand Recovery Act, 1913 (BPDR Act) to recover arrears of land revenue. However, there is no time limit prescribed for initiation of certificate proceedings in the WBL&LR Manual, 1991.

Audit found from test check of records in four⁷⁰ DL&LROs that 13 *raiyats* in 15 cases and 35 lessees in 37 cases, did not pay the land rent, cess, surcharge and lease rent amounting to ₹ 42.71 crore. These dues were pending from 1978-79 to 2015-16. Age-wise analysis of arrears of land revenue is mentioned in the following table:

⁶⁷ Darjeeling and Malda.

⁶⁸ Border Security Force (one case) (44 years), Sashastra Seema Bal (two cases) (three years and 19 years), 12th Battalion the Jammu and Kashmir Rifles (one case) (55 years) and National Dairy Development Board (one case) (unknown).

⁶⁹ Under the BPDR Act, 1913, "Certificate proceedings" are proceedings to recover a public demand. Subject to certain conditions and limitations as may be prescribed, a Certificate Officer may order execution of the certificate (a) by attachment and sale, or by sale (without previous attachment), of any property, or (b) by attachment of any decree, or (c) by arresting the certificate-debtor and detaining him in the civil prison, or (d) by any two or all of the methods mentioned in clauses (a), (b) and (c).

⁷⁰ Malda, North 24 Parganas, Paschim Medinipur and Purba Medinipur.

Table - 3.3
Age-wise analysis of arrears

(₹ in crore)

Sl. No.	Period	Number of cases	Arrears of land revenue
1.	1 to 5 years	8	3.40
2.	6 to 10 years	19	9.48
3.	11 to 20 years	17	15.79
4.	More than 20 years	8	14.04
Total		52	42.71

Even after demand notices were issued by the L&LR authorities between November 2011 and November 2016 the defaulters did not pay. No certificate proceedings were initiated against the defaulters in the absence of a time limit. As a result, revenue of ₹ 42.71 crore remained unrealised for want of certificate proceedings.

After this was pointed out, DL&LROs did not furnish any specific reply.

In the exit conference (December 2017), the Principal Secretary stated that initiations of certificate proceedings would be resorted to within a reasonable time where substantial amount of Government dues were outstanding.

3.4.9 IT system's adherence to provisions of the Acts/Rules

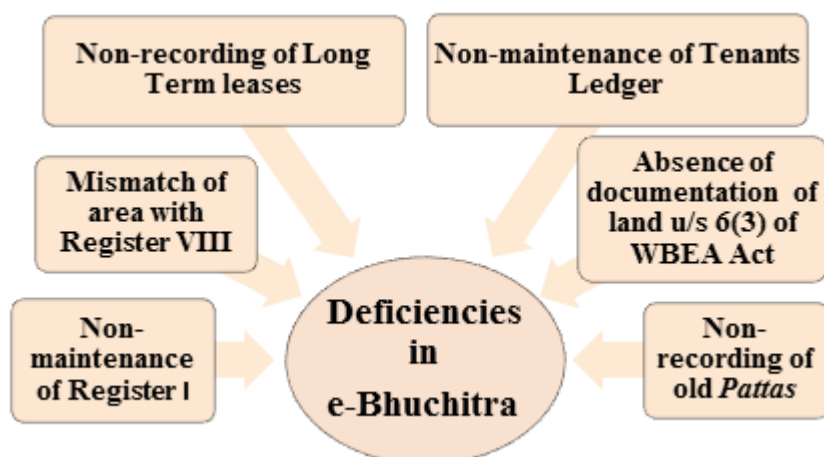
The software called “e-Bhuchitra”, was developed by NIC for the computerisation of the land records by the L&LR Department. It had been in operation since December 2014. e-Bhuchitra is the application software envisaged :

- (i) to manage land records as well as map data for the State of West Bengal;
- (ii) to integrate the vector digitised⁷¹ *mouza* maps with the land record information;
- (iii) to carry out citizen centric services such as mutation, conversion, *patta* enrollment, record correction; and
- (iv) assessment, raise demand, monitor the collection of land revenue etc.

Out of 346 BL&LROs, 334 BL&LROs were working through e-Bhuchitra and remaining 12 BL&LROs were yet to be connected to the central server due to connectivity constraints, as per reply of the Additional DLR&S. However, it did not carry out assessment, demand or collection of land revenue as described in its original scope of work. Thus, e-Bhuchitra was yet to be implemented fully.

⁷¹ Vector data is an abstraction of the real world where positional data is represented in the form of coordinates. In vector data, the basic units of spatial information are points, lines and polygons. GIS-ready digitisation, also termed as vectorisation, of cadastral mauza maps are required to be done in various layers to facilitate digital capturing of all the features of existing paper map.

During the course of Performance Audit, Audit observed a number of deficiencies in the present electronic system as shown in Figure:



These deficiencies are discussed in the following paragraphs:

3.4.9.1 Absence of provision of assessment of land revenue in e-Bhuchitra

Due to absence of Register-I in e-Bhuchitra, estimation of land revenue was not properly monitored.

Rule 323 (a) of WBL&LR Manual, 1991, provides that Register-I, which is a Revenue/Rent Roll should contain the names of the tenants, their status, land revenue including rent, surcharge/cess payable by them and the area included the Records of Rights (RoR). Further, with the introduction of e-Bhuchitra, Register-I was required to be maintained in e-Bhuchitra for assessment of land revenue.

Audit found from test check of records that Register-I (Revenue/Rent Roll) was not maintained at all, either manually or electronically in 19⁷² BL&LROs under five⁷³ DL&LROs. In the absence of Register-I in its manual form as well as in “e-bhuchitra”, land revenue could not be assessed. Hence, arrears of revenue lying unrealised in these 19 BL&LROs could also not be ascertained by the Department.

Audit also observed that in seven⁷⁴ BL&LROs, total numbers of *raiya*s as per records of *Bhumi Sahayaks* did not match with the monthly progress report⁷⁵. In the absence of updated records in the form of Register-I correctness could not be

⁷² Bolpur, Darjeeling Sadar, Kalimpong-I, Kharagpur-I, Kharibari, Matigara, Mayureswar-I, Mohammad Bazar, Naxalbari, Old Malda, Panskura-II, Paschim Medinipur Sadar, Phansidewa, Ramnagar-I, Rampurhat-I, Sainthia, Salboni, Suri-I and Sutahata-I.

⁷³ Birbhum, Darjeeling, Malda, Paschim Medinipur and Purba Medinipur.

⁷⁴ Kalimpong-I, Matigara, Naxalbari, Panskura-II, Phansidewa, Ramnagar-I and Sutahata-I.

⁷⁵ Monthly progress report reflects the working of the BL&LRO in terms of revenue collected, mutation, conversion etc.

checked. The variation in *raiya*ts as recorded by *Bhumi Sahayaks* and as reflected in monthly progress reports in 2015-16 was between 5.31 per cent and (-)134.59 per cent as shown in the following table:

Table - 3.4
Variation in coverage of *raiya*ts

Name of the DL&LRO	Name of BL&LRO offices	Total No. of <i>raiya</i> ts as per Monthly Progress report (MPR)	<i>Raiya</i> ts Coverage by the Bhumi Sahayaks (BS)	Difference in <i>raiya</i> ts as per MPR and data as provided by BS	Percentage of Variation/ anomaly of <i>raiya</i> ts coverage with respect to MPR
Darjeeling	Kalimpong	17,237	16,483	754	4.37
	Matigara	55,956	66,984	(-)11,028	(-)19.70
	Naxalbari	37,854	37,230	624	1.64
	Phasidewa	52,871	52,196	675	1.27
Purba Medinipur	Panskura - II	61,176	1,43,513	(-)82,337	(-)134.59
	Ramnagar - I	67,050	86,786	(-)19,736	(-)29.43
	Sutahata - I	92,092	87,195	4,897	5.31

As such, maintenance of Register-I in “e-Bhuchitra” software was essential to accurately estimate the land revenue.

After this was pointed out, all DL&LROs accepted the audit observations and stated that matter would be taken up with higher authority.

Accepting the audit observation, in the exit conference (December 2017), the Principal Secretary stated that assessment of the land revenue through e-Bhuchitra would require an amendment of Section 23/24 of WBLR Act, 1955. Appropriate action would be taken accordingly.

3.4.9.2 Absence of tenant-wise information in “e-Bhuchitra”

In absence of Tenants’ Ledger, arrears of land revenue of tenants were not properly ascertained.

Rule 483 of the WBL&LR Manual, 1991, provides that Register-II should be maintained for recording tenant-wise position of demand, collection and arrears. Register-II is the Tenants’ Ledger which contains the area, annual demand of land revenue/rent, surcharge and cesses, tenant’s name and residence. The amount of annual demand of land revenue entered in Register-II is derived from Register-I. Further, with the introduction of e-Bhuchitra, Register-II was required to be featured in e-Bhuchitra for demand, collection and arrears of land revenue.

Audit found that Register-II was not maintained either manually or electronically in 44⁷⁶ BL & LROs under eight⁷⁷ DL&LROs. Out of these, it was also noticed in six⁷⁸ BL&LROs under three DL&LROs that maintenance of Register-II was

⁷⁶ Andal, Asansol (Extn.-I), Barasat-I, Barasat-II, Barrackpore-I, Barrackpore-II, Basirhat-I, Bolpur, Burdwan-I, Burdwan-II, Darjeeling Sadar, Durgapur-Faridpur, Haroa, Hasnabad, Jamalpur, Jamuria, Kalimpong-I, Kalna-I, Kanksa, Katwa-I, Kharagpur-I, Kharibari, Kotulpur, Kulti, Matigara, Mayureswar-I, Mohammad Bazar, Memari-I, Minakhan, Naxalbari, Old Malda, Panskura-II, Paschim Medinipur Sadar, Phansidewa, Purbasthali-II, Rajarhat, Ramnagar-I, Rampurhat-I, Sainthia, Salboni, Sandeshkhali-I, Sonamukhi, Suri-I and Sutahata-I.

⁷⁷ Bankura, Birbhum, Burdwan, Darjeeling, Malda, Paschim Medinipur, Purba Medinipur and North 24 Parganas.

⁷⁸ Matigara, Old Malda, Panskura-II, Phansidewa, Ramnagar-I and Sutahata-I.

discontinued between 1980 and 1996. However, Audit could not ascertain the period of discontinuance of maintenance of Register-II in respect of the remaining BL&LROs. In absence of such register, tenant-wise information like area of land, position of demand, collection and arrears could not be ascertained by the BL&LROs. Even the L&LR Department did not make provision to show tenant-wise details i.e. area, annual demand of land revenue/rent, surcharge and cess, tenant's name and residence in the "e-Bhuchitra" software. Only the *Mouza*-wise and *Khatian*⁷⁹-wise land records were maintained in the present computerised system.

In absence of tenant-wise information in the "e-Bhuchitra" as well as non-maintenance of Register-II, full details regarding actual payment of land revenue/surcharge/cess could not be tracked by the department. Thus, arrears of land revenue could not be assessed and levied.

After this was pointed out, all DL&LROs stated that the matter would be reported to higher authority with a request to incorporate the module in "e-Bhuchitra" software.

In the exit conference (December 2017), the Principal Secretary stated that it would be implemented shortly.

3.4.9.3 Absence of resumption module in the "e-Bhuchitra"

Resumption cases of mills, factories, etc. were not monitored in the absence of resumption module in e-Bhuchitra.

Under Section 6(3) of WBEA Act, 1953, land with mills, factories, tea gardens etc., may be retained by the intermediary/lessee to the extent of requirement and necessary correction may be made in the RoR. 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. The Government would resume the land in excess of the requirement. L&LR department in an order⁸⁰ issued in May 2014 directed all the DL&LROs for holding reconnaissance survey of land to assess how much quantum of land should be allowed to be retained by the mills, factories etc., and the quantum of land which should be resumed in the state. They were to submit proposals for resumption cases accordingly. This was being maintained manually in Register 6(3). However, the maintenance of this register was not being done in prescribed format⁸¹ and had missing information like details of reconnaissance survey cases⁸², resumption of land by the Government etc. Further, the "e-Bhuchitra" application does not provide for any module to deal with resumption cases of mills, factories, tea gardens etc.

Audit observed the following from the status report in respect of mills/factories in three⁸³ DL&LROs (**Table 3.5**).

⁷⁹ *Khatian* is a document of rights over land held by *raiyats*.

⁸⁰ Order No. 159/2881-2898/C/13 dated 8 May 2014.

⁸¹ Instruction issued by the Director of Land Records and Surveys, West Bengal in April 2000 vide Memo No. 7/2157-2191/C/2000 dated 24 April 2000.

⁸² SDL&LRO will serve a notice survey on spot and fix a date of hearing.

⁸³ Birbhum, Burdwan and North 24 Parganas.

Table. 3.5
Status report in respect of mills/factories

DL&LRO	No. of cases	Reconnaissance surveys	Proposals for resumption of excess land
North 24 Paraganas	14	Held	Sent to Government
Burdwan	7	Held	Not sent to Government
Burdwan	17	Not held	Not sent to Government
Birbhum	2	Not held	Not sent to Government

Due to absence of this module in “e-Bhuchitra” resumption cases of mills, factories, tea gardens etc. could not be monitored. This was also due to improper maintenance of register of 6(3)⁸⁴ cases. Thus, there was no trail of action taken by the department of resumption of the excess land and its settlement on long term lease basis. Audit found from spot enquiry reports of SDL&LRO and BL&LRO that 31.79 acres and 10.13 acres of land of closed mills/factories were encroached⁸⁵ and sold⁸⁶ respectively. Audit also found from RoR that 0.95 acre of land of closed mills/factory had already been mutated in the Katwa-I Block under DL&LRO, Burdwan. Despite this being in the knowledge of the Department, due to the inaction of the authorities, land belonging to the Government was mutated unauthorisedly to private entities, which was a matter of great concern.

DL&LRO, Burdwan accepted the audit observation and stated that the BL&LRO, Katwa-I would be instructed to rectify the RoR which was wrongly done. The other two DL&LROs did not furnish any specific reply.

Accepting the audit observation, in the exit conference (December 2017), the Principal Secretary stated that steps were being taken in terms of the West Bengal Land Reforms Amendment Act 2017 and Rules thereof. This would ensure proper documentation of 6(3) land as well.

3.4.9.4 Absence of suo-motu entry in the lease module of “e- Bhuchitra”

Sanctioned long term leases were not recorded due to deficiencies in the lease module of e-Bhuchitra.

L&LR Department memorandum issued in May 2015⁸⁷ prescribed the manner of recording the name and status of lessee and/or assignee in the land *khatian*/RoR under three categories:

- (i) Government vested land leased out to a person or a unit or corporation/ company;

⁸⁴ Land held by mill, factory etc. before 14 April 1955.

⁸⁵ Asansol EP-I, Baraboni and Ranigunj Block under the SDL&LRO, Asansol and Ausgram-I Block under SDL&LRO, Burdwan (Sadar North) under DL&LRO, Burdwan.

⁸⁶ Ausgram-I and Katwa-I Block under DL&LRO, Burdwan.

⁸⁷ Memo No. 1509-LP/1A-10/2014 dated 26 May 2015.

- (ii) Government vested land subsequently transferred/ assigned to another person/unit by the lessee/unit/ corporation; and
- (iii) Plot of land leased out by a *raiyat* to another person/unit/ corporation etc. for certain specified purposes.

Audit found from long term lease cases in seven BL&LROs under four DL&LROs that 7.15 acres of vested land was settled in favour of three organisations on realisation of *salami* from the lessees fixed by the sanctioning authority as detailed in the following table:

Table - 3.6
Name and status of lessees

Sl. No.	Name of the District	Name of the Block	Name of the lessee	Area of Land (in acres)	Date of possession
1.	Purba Medinipur	Sutahata-1	Haldia Development Authority (HDA)	2.68	April 2015
2.	Birbhum	Md. Bazar and Sainthia	West Bengal State Electricity Distribution Company Limited (WBSEDCL) and Sainthia Municipality	2.8 and 0.71	September 2015 and November 2015
3.	Darjeeling	Matigara and Sukhia Pokhri	WBSEDCL	1.00 and 1.00	October 2016 and January 2017
4.	Paschim Medinipur	Keshpur and Daspur-I	WBSEDCL	1.00 and 0.62	September 2015 and November 2016

Though possession of the land was handed over between April 2015 and November 2016 to the organisations concerned, their names and status were not recorded in lease module 'Lease *Khatian*'. For recording the lease *khatian* in the application page of "e-Bhuchitra", the name of "L&LR Department" required for selection as a sanctioning Department was missing in the available list of departments in application page. Though the purpose of the lease to HDA and WBSEDCL was "development" and "construction of 33/11 KV sub-Station" respectively, in the application page of "e-Bhuchitra" the only option available was 'FACTORY'.

Thus, incomplete information was recorded in the system of "e-Bhuchitra".

- Further, there was no system in place for recording leases in the RoR electronically through "e-Bhuchitra" for cases prior to 2015. The Department could not show the status of recording of the leases granted before 2015.
- Audit found in the records of long term settlement cases in BL&LRO, Salboni under the DL&LRO, Paschim Medinipur that an area of 3,035.29 acres of land was settled with M/s JSW Bengal Steel Ltd by L&LR Department in February 2011. Cross-verification of RoR maintained in the "e-Bhuchitra" software with manual records revealed that there was no entry of settlement with the JSW Steel Ltd., as a lessee in the remarks column of Collector's *Khatian-I* against the plot numbers.

- Audit found in the BL&LRO, Suri-I under the DL&LRO, Birbhum that a *raiyat* leased out a plot for 999 years to another person on behalf of Sri Sri Maa Sarada Seva Sangha, a religious charitable trust in January 2013. Subsequently, in September 2016, a petition to the BL&LRO, Suri-I for mutation and conversion on behalf of Sri Sri Maa Sarada Seva Sangha by virtue of the lease deed was submitted. Further, cross-verification of Lease *Khatian* maintained in the “e-Bhuchitra” revealed that there was no provision to open a Lease *Khatian* for Private Organisations. Thus, the said lease was not found recorded in the RoR. Thus, such deficiencies in the lease module of “e-Bhuchitra” resulted in incomplete lease particulars in respect of a district/State.

Due to such deficiencies, details of lessees, annual rent, expiry and renewal of long term leases could not be monitored by the BL&LROs properly.

After this was pointed out, all DL&LROs stated that the matter would be reported to higher authority with a request to update the module of recording of lease in “e-Bhuchitra.

In the exit conference (December 2017), the Principal Secretary stated that multiple options for the purpose of the lease have been inserted in the lease module. An instruction would be issued to the DL&LROs regarding recording of sanctioned lease prior to the period of 2015 in lease module.

3.4.9.5 Absence of provision for recording old *pattas* in “e-Bhuchitra”

Quantum of Government land was not monitored properly as old *pattas* were not recorded in e-Bhuchitra.

Rules 200 and 203 of the WBL&LR Manual, 1991, provide that as soon as distribution of *pattas* has been completed, the names of all *patta*⁸⁸ holders should be entered in the *Patta* Register maintained in the Office of the BL&LRO. A separate *khatian* shall be opened in the name of each *patta* holder and the plot or part of the plot, as the case may be, shall be shifted from the Collector’s *khatian* to the *patta* holder’s *khatian*.

Audit observed from *Patta* case records maintained in 10⁸⁹ BL&LROs under five⁹⁰ DL&LROs that 1,135 *patta* holders got their *patta* during the period between 1970 and 2012. However, these were not recorded in the RoR in that time as the *patta* holders did not apply for recording of their names in the RoR after getting *pattas*. After introduction of “e-Bhuchitra” in these block offices between June 2015 and November 2016, these 1,135 *patta* holders applied to the BL&LROs

⁸⁸ Agricultural Government land settled with landless people under Section 49 of WBLR Act, 1955.

⁸⁹ Binpur-I, Contai-I, Daspur-II, Garbeta-III, Kharagpur-II, Kharibari, Keshpur, Manikchak, Old Malda and Rampurhat-I.

⁹⁰ Birbhum, Darjeeling, Malda, Paschim Medinipur and Purba Medinipur.

concerned, for recording of their *patta* in “e-Bhuchitra”. These old *pattas* could not be recorded in “e-Bhuchitra” by using the option “*Pattadar* enrolment” as old *pattas* did not contain descriptions required for mandatory fields of Bon-o-Bhumisanskar Sthayee Samity⁹¹ (BoBS) date, SDO’s and SDL&LRO’s memo No. and date.

As the old *pattas* were not recorded in e-Bhuchitra, area of vested land distributed through *pattas* were not transferred from the Collector’s⁹² *khatian* to *patta* holder’s *khatian*. Thus, actual area of Government land was not reflected in “e-Bhuchita”, this could affect distribution of *pattas*, and settlement of land on long-term basis as the department was unaware which land belonged to the government.

After this was pointed out, DL&LROs admitted the audit observation and stated that the matter would be taken up with the higher authority.

In the exit conference (December 2017), the Principal Secretary stated that old *pattas* could now be recorded in e-Bhuchitra as mandatory field of date had been made operational.

3.4.9.6 Mismatch of records between of Register-VIII and “e-Bhuchitra”

There was mismatch of area of Government land as recorded in Register VIII and that shown in e-Bhuchitra in the absence of reconciliation.

Rule 489 of the WBL&LR Manual, 1991 prescribes maintenance of Register-VIII in respect of unoccupied Government land. All the lands recorded in the register must be inspected by the Revenue Inspectors at regular intervals and the facts of such inspection noted in column 6 of the register. Further, vested, resumed and abandoned lands must also be entered in the register. If any land is unsuitable for distribution or cannot be settled owing to injunction of the court, should be noted in the “Remarks” column of the register.

Audit found during cross verification between the Register-VIII and “e-Bhuchitra” in 11⁹³ BL&LROs under Burdwan and Malda district, that in Register-VIII the total Government land remained in 120 plots under 28 *mouzas* was 79.26 acres while in “e-Bhuchitra” it was 3.77 acres. Thus 75.49 acres of Government land was shown less in “e Bhuchitra” than the manual records maintained in the said block offices. No reconciliation was made by the BL&LROs to quantify the actual area of Government land, which existed in their jurisdiction. As a result, the distribution of *pattas*/settlement of land through long term lease could not be monitored by the BL&LROs.

⁹¹ A standing committee under West Bengal Panchayati Raj Act, 1973 for assisting in implementation of land reforms programme.

⁹² Government/vested land under *khatian* no.-1.

⁹³ Asansol EP-I, Burdwan-I, Burdwan-II, Durgapur-Faridpur, Gazole, Jamalpur, Jamuria, Kalna-I, Katwa-I, Memari-I and Raniganj.

After this was pointed out, the DL&LROs instructed⁹⁴ the BL&LROs concerned to rectify anomalies after verification of records.

In the exit conference (December 2017), the Principal Secretary stated that an instruction would be issued for verification of mismatch of records between Register-VIII and e-Bhuchitra.

3.4.10 Whether existing provisions on land revenue receipts being complied with by the Department

During Performance Audit a number of deficiencies in compliance to existing provisions of the Acts, Rules and Manuals were observed, which resulted in Government revenue being not/short realised as discussed in the following paragraphs:

3.4.10.1 Revenue from land used for commercial purpose not realised

Revenue of ₹ 8.40 crore was not realised due to inaction of the Department.

Sections 22 and 23 of the WBLR Act, 1955 provide that *raiyats* using land for commercial purposes are liable to pay land revenue at the prescribed rate. Further, Section 3 of the WBREP Act, 1976 provides for levy and collection of a surcharge⁹⁵. Different kinds of cess⁹⁶ are also realisable on the land revenue payable by *raiyats*. The *Bhumi Sahayaks* posted in the Revenue Inspectors' offices under the BL&LROs are responsible for collection of land revenue.

Audit found⁹⁷ from test check of *Bhumi Sahayaks*' Collection Register⁹⁸ and Rent Receipts Books in DL&LROs⁹⁹ that in 7,357 cases¹⁰⁰, 7,349 *raiyats* did not pay rent, cess and surcharge of ₹ 8.40 crore on 7,099.18 acres of land used for commercial purposes¹⁰¹. The DL&LROs, however, did not initiate any action to realise the dues from them. Thus rent, cess and surcharge of ₹ 8.40 crore remained unrealised.

After this was pointed out, all DL&LROs accepted between December 2015 and September 2016 the audit observations and stated that action would be taken to realise the dues.

⁹⁴ Between May 2017 and July 2017.

⁹⁵ A surcharge of 15 paise on each rupee of land rent payable.

⁹⁶ Road cess six paise, public works cess 25 paise, primary education cess 10 paise and rural employment cess 30 paise on each rupee of land rent payable.

⁹⁷ Between December 2015 and September 2016.

⁹⁸ Maintained in Register-III.

⁹⁹ Bankura, Burdwan, Darjeeling, Howrah, Malda, Murshidabad, North 24 Parganas, Paschim Medinipur and Purba Medinipur.

¹⁰⁰ Rent not paid in any year constitutes one case.

¹⁰¹ For the periods between 2012-13 and 2015-16.

In the exit conference (December 2017), the Principal Secretary stated that an amount of ₹ 8.36 lakh had been realised as reported by DL&LRO, Howrah till date. The other DL&LROs would be instructed to realise the remaining dues.

3.4.10.2 Long term lease not settled

Revenue of ₹ 73.90 crore was not realised due to failure to settle the land with unauthorised occupants.

Rule 238 of the WBL&LR Manual, 1991, prescribes that the government land should be offered to the occupants, if occupied for more than 12 years, though unauthorisedly, for long terms settlement. Further, Rule 238 of the WBL&LR Manual, 1991, read with Government order¹⁰² issued in February 2006, provides that in case of settlement of Government land for non-agricultural purpose for a period of 30 or 99 years, as the case may be, *salami*¹⁰³ and rent would have to be paid to the Government, which would be assessed on the market value of the land. *Salami* and rent for settlement of land for 99 years are to be determined at 95 per cent and 0.3 per cent respectively of the market value and that for settlement of land for 30 years are to be determined at 40 per cent and four per cent respectively of the market value. Further, Rule 225 of the Manual prescribes that the procedure of long term settlement is to be completed by the Department within five months from the date of its initiation.

Audit found (between December 2015 and July 2017) from files relating to long term settlement cases in nine¹⁰⁴ DL&LROs that in 52 cases, 358.95 acres of land was under unauthorised occupation. The occupants applied between July 2003 and September 2016 for long term settlement of the land for non-agricultural purposes. The cases were not finalised for reasons like delay in receiving land enquiry report of Revenue Inspector, non-availability of current valuation of land, etc. In 28 cases, the proposals for long term lease were not forwarded by the concerned DL&LROs to the approving authority (L&LR Department), and in the remaining cases, the proposals were pending with the L&LR Department.

Thus, due to failure of the Department to settle the land by way of lease agreement with the unauthorised occupants within the prescribed time-limit, revenue ₹ 73.90 crore remained unrealised (Rent ₹ 8.30 crore and *salami* ₹ 65.60 crore)¹⁰⁵.

After this was pointed out, the DL&LROs admitted (between December 2015 and July 2017) the audit observations in all cases.

In the exit conference (December 2017), the Principal Secretary stated that long term leases would be settled on case to case basis as per Land Allotment Policy.

¹⁰² G.O. No. 518-LR/3M-11/GE(M) dated 20 February 2006.

¹⁰³ *Salami* means the lump sum amount payable by the lessee in the case of settlement of Government land.

¹⁰⁴ Bankura, Burdwan, Darjeeling, Howrah, Malda, Murshidabad, North 24 Parganas, Paschim Medinipur and Purba Medinipur.

¹⁰⁵ This is the revenue figure involved in 52 cases for the period from 2011-12 to 2015-16.

3.4.10.3 Transfer value of land not realised

Transfer value of ₹ 8.09 crore was not realised in cases sanctioned by the Department.

Under Rule 471 of the WBL&LR Manual, 1991, transfer of land between the Central and State government is governed by the principles laid down in the Land Transfer Rules, as embodied in the Land Acquisition Manual. For such transfer of State Government land, amount payable by the Central Government would be the transfer value comprising market value and capitalised value of land. As per order¹⁰⁶ of the West Bengal Government issued in August 2012, the capitalised value of land shall be determined at 25 times of two *per cent* of market value as payable by the Central Government for such land.

Audit found between March 2016 and July 2017 in two¹⁰⁷ DL&LROs that in three cases, 14.83 acres of State Government land was under possession of three¹⁰⁸ ministries of Government of India (GOI). The authority of ministries concerned had applied between March 2013 and June 2014 for settlement of the land. The cases were approved by L&LR Department between January 2015 and October 2015 on transfer value of ₹ 8.09 crore (market value ₹ 5.39 crore and capitalised value ₹ 2.70 crore). BL&LROs, however, did not issue demand notice to realise the transfer value. This resulted in transfer value of ₹ 8.09 crore not being realised.

After this was pointed out, the DL&LROs accepted (between August 2015 and May 2017) all the audit observations and stated that action was being taken to realise the transfer value of land.

In the exit conference (December 2017), the Principal Secretary stated that the realisation of transfer value would be made in due course.

3.4.10.4 Annual lease rent and interest not realised

Annual lease rent and interest of ₹ 1.59 crore on land possessed by lessees was not realised.

Rule 235 of the WBL&LR Manual, 1991 provides that rent shall be payable annually according to the Bengali year which falls due on the last day of the year in respect of which it is paid. Rule 303 prescribes interest leviable at the rate of 6.25 *per cent* per annum on delayed payment of revenue.

Audit found¹⁰⁹ from lease registers and case records of lessees in five¹¹⁰ DL&LROs that annual lease rent¹¹¹ and interest of ₹ 1.59 crore was not realised in 18 cases

¹⁰⁶ G.O. No. 4607-LA/3M-32/12, dated 24 August 2012.

¹⁰⁷ Burdwan and Darjeeling.

¹⁰⁸ Ministry of Home Affairs-one case, Ministry of Finance -one case and Ministry of Coal-one case.

¹⁰⁹ Between February 2016 and June 2017.

¹¹⁰ Bankura, Burdwan, Murshidabad, North 24 Parganas and Purba Medinipur.

¹¹¹ For periods between 2011-12 and 2015-16.

from 17 lessees in possession of 483.91 acres of land. BL&LROs did not issue demand notice to realise the annual lease rent and interest. This resulted in annual lease rent and interest of ₹ 1.59 crore (lease rent ₹ 1.52 crore and interest ₹ 0.07 crore) remaining unrealised.

After this was pointed out, the DL&LROs accepted (between February 2016 and June 2017) all the audit observation and stated that action would be taken to realise the dues.

In the exit conference (December 2017), the Principal Secretary stated that an amount of ₹ 12.93 lakh had been realised as reported by DL&LROs Murshidabad and Bankura till date. The other DL&LROs would be instructed to realise remaining dues.

3.4.10.5 Long term lease not renewed

Lease rent of ₹ 1.07 crore was not realised due to inaction of the Department to renew expired leases.

Rule 219 of the WBL&LR Manual, 1991, provides that the long term lease shall ordinarily be for a period of 30 years and on expiry of the period, the lessee shall be entitled to opt for successive renewal of the lease for the same period. Further, Rule 226(i) provides that rent shall be realised at the rate of four *per cent* of the market price of the land at the time of the renewal of the lease for industrial or commercial purpose and 15 times the annual rent previously payable or four *per cent* of the market price of the land at the time of renewal of the lease, whichever is less for homestead or residential purposes.

Audit found between December 2015 and July 2017 from files relating to renewal of long term lease cases in seven¹¹² DL&LROs, that in 14 cases, 106.39 acres of land had been settled on long-term basis between 1954 and May 1984. The period of leases expired between 1984 and May 2014. Of these, top 10 cases in terms of market value of land were as follows:

Table - 3.7
List of top 10 cases

							(₹ in lakh)
Sl. No.	Name of the BL&LROs	Name of the lessee	Area (acre)	Date of expiry	Date of application for renewal	Current Market value of land	Total Rent due ¹¹³
1.	Burdwan-I, under D L & L R O , Burdwan (East)	Bharat Petroleum Corporation Ltd.	0.37	04.05.2014	11.02.2013	252.76	20.22
2.	Jhargram under DL&LRO, Paschim Midnapore	M/S Kanchan Oil Industries Ltd.	4.795	18.11.2006	10.07.2006	245.31	19.62

¹¹² Bankura, Birbhum, Burdwan, Howrah, Malda, Murshidabad and Paschim Medinipur.

¹¹³ Rent has been calculated on the market value of land on the basis of the report of the concerned Additional District Sub Registrar office for the period from 2011-12 to 2015-16.

Sl. No.	Name of the BL&LROs	Name of the lessee	Area (acre)	Date of expiry	Date of application for renewal	Current Market value of land	Total Rent due
3.	Jhargram under DL&LRO, Paschim Midnapore	Balaji Paper & News Print Pvt. Ltd	50.00	24.07.2010	April 2010 and July 2015	197.47	14.89
			7.96	20.02.2011		13.21	
			26.26	20.02.2014		161.68	
4.	Barjora under DL & LRO, Bankura	Kangsabati Co-Operative Spinning Mills Ltd.	6.30	23.11.2012	26.09.2014	337.53	13.50
5.	Raina-I under DL & LRO, Burdwan (East)	Shamsundar College	4.01	26.04.2008	20.01.2009	42.65	8.53
6.	Bankura -I under DL & LRO, Bankura	Indian Oil Corporation Ltd.	0.10	31.03.2010	12.03.2012	66.82	8.02
7.	Md. Bazar under D L & L R O , Birbhum	M/S Esses Agro Biotics(P) Ltd.	3.57	18.10.2009	12.03.2009	72.47	5.80
8.	B a n k u r a - I , under DL & LRO, Bankura	Bharat Petroleum Corporation Ltd.	0.10	31.03.2007	25.06.2009	73.72	5.79
9.	English Bazar under DL & LRO, Malda	Malda Whole sale Consumers' Co-operative Society Ltd.	0.18	April 2007	12.09.2005	22.45	4.49
10.	Bagnan-I under DL&LRO, Howrah	Prasanta Kumar Bose	0.07	1984	16.08.2012	44.02	3.52

Though the occupants had applied between September 2005 and July 2015 for renewal of LTS, the Department did not renew the leases for following reasons:

- In six cases, the proposals for renewal of the leases were pending with the L&LR Department; and
- In remaining eight cases, the proposals for renewal of leases were not forwarded by the concerned DL&LROs to the L&LR Department.

Thus, in the absence of monitoring of the leases by the L&LR Department, the expired leases were not renewed. In the absence of any lease, rent of ₹ 1.07 crore could not be levied and realised.

After this was pointed out, the six DL&LROs admitted the audit observations in 12 cases. DL&LRO, Paschim Medinipur did not furnish the specific reply in remaining two cases.

In the exit conference (December 2017), the Principal Secretary stated that the long term leases were being renewed and that was an ongoing process.

3.4.10.6 *Salami* not realised from tea gardens

Salami of ₹ 1.02 crore for non-payment by tea garden owners was not realised.

Government Order¹¹⁴ issued in August 2015 by L&LR Department provides that the present applicant of tea gardens has to pay *salami* at the rate of ₹ 9,000 up to 31 March 2011 and at the rate of ₹ 15,000 after 31 March 2011 per hectare at a time for fresh lease agreement. Further, the Land Reforms Commissioner, L&LR Department, in December 2016 allowed the owner of tea gardens to pay the *salami* in not more than seven equal instalments as a special case.

Audit found (April 2017) in DL&LRO, Darjeeling that L&LR department between July 2004 and December 2006 accorded sanction to long term lease of 2,789.60 acres of Government land in favour of four tea gardens for a period of 30 years. The tea garden owners were liable to pay *salami* of ₹ 1.02 crore against the lease. Neither the tea garden owners paid the *salami* nor the Special Land Acquisition Officer issued the demand notice to realise the *salami*. This resulted in *salami* of ₹ 1.02 crore not being realised.

After this was pointed out, DL&LRO, Darjeeling stated that Additional Land Acquisition Officer, Land Acquisition Department would be instructed to realise the *salami*.

In the exit conference (December 2017), the Principal Secretary stated that steps were taken to realise *salami* and that was an ongoing process.

3.4.10.7 Rent and cess short realised from the tea gardens

Rent and cess of ₹ 43.40 lakh was short realised from tea garden owners due to application of incorrect rate.

Sections 22 and 23 of the WBLR Act, 1955 provide that *raiya*s using land for commercial purposes are liable to pay land revenue at the prescribed rate. Different kinds of cess are also realisable on the land revenue payable by the *raiya*s.

Audit found in DL&LRO, Darjeeling that the Officer-in-Charge, Tauzi Section realised the rent and cess of tea gardens of ₹ 209.50 lakh instead of ₹ 252.90 lakh. Audit further observed that this was due to application of incorrect rate of rent and cess in respect of 120 tea gardens out of 144 tea gardens, for the period between 2011-12 and 2015-16. This resulted in short realisation of rent and cess of ₹ 43.40 lakh.

After this was pointed out, the DL&LRO, Darjeeling stated that Additional Land Acquisition Officer, Land Acquisition Department would be instructed to realise due rent and cess at the earliest.

¹¹⁴ G.O. No. 2232(3)-LP/3T-13/02GE(M)Pt-II, dated 3 August 2015.

In the exit conference (December 2017), the Principal Secretary stated that instructions would be issued for realisation of rent and cess.

3.4.10.8 Commercial rent not realised from development authority

Commercial rent of ₹ 1.14 crore for commercial use of land was not realised from different development authorities.

Sections 22 and 23 of the WBLR Act, 1955 provide that *raiyats* using land for commercial purposes are liable to pay land revenue. Government Order¹¹⁵ issued in June 2007, by L&LR Department provides that in the event of transfer of the land by the development authorities to private companies, a condition in the lease deed be incorporated that the lessee shall be liable to pay the lease rent to the State Government in the L&LR department which shall not be less than the amount of revenue payable for commercial use of the land.

Audit found from the records of BL&LROs, Ramnagar-I and Sutahata-I that 1,147.08 acres and 453.71 acres of land were recorded in the name of Digha Shankarpur Development Authority (DSDA) and Haldia Development Authority (HDA). As per RoR, DSDA and HDA hold a *raiyat* status of the land held by them.

- DSDA had subsequently leased out 80.15 acres of the said land to 524 hotels and holiday homes through registered lease deeds. Audit found that neither hotels/holiday homes nor DSDA which was a *raiyat*, paid any land revenue. This was despite the fact that DSDA was collecting lease rents from the lessees. The BL&LRO did not issue demand notice to DSDA for payment of land revenue. Thus land revenue for the period from 2011-12 to 2015-16 amounting to ₹ 14.91 lakh¹¹⁶ was not realised.
- HDA subsequently leased out 79.78 acres of land to Indian Oil Petronus Company Ltd. and 150.04 acres of land to Indian Oil Corporation Limited / Haldia Barauni Crude Oil Pipeline in October 2000 and March 2002 respectively through registered lease deeds. During scrutiny of lease deeds, Audit further observed that in clause 9 of the lease deeds, the payment of any outstanding dues, taxes etc., upon the demised¹¹⁷ land lies with the lessee and the company (lessee) has agreed to the terms and conditions as laid down in the deed and after such consent, the registered instrument was executed.

Moreover, it was seen that neither HDA which was a *raiyat* nor the Company as per terms and conditions of the lease deed paid any land revenue, though, HDA was collecting lease rent from these companies. The BL&LRO did not issue demand notice to HDA for payment of land revenue. This resulted in land revenue of ₹ 99.11 lakh¹¹⁸ not being levied and realised. As such, the Government had

¹¹⁵ Memo No. 2954 (40)-LA dated 7 June 2007.

¹¹⁶ At the rate of ₹ 3,720 per acre per annum for five years.

¹¹⁷ Demise means to transfer by lease.

¹¹⁸ ₹ 8,625 X 79.78 acres X 5 years and ₹ 8,625 X 150.04 acres X 5 years.

not been receiving land revenue either from the different development authorities or from the various companies/commercial establishments.

After this was pointed out, the DL&LRO, Purba Medinipur stated in case of DSDA a demand for payment of land revenue would be raised after conducting field survey. In case of HDA, the DL&LRO did not furnish any specific reply.

Accepting the audit observation, in the exit conference (December 2017), the Principal Secretary stated that Development Authorities i.e., HDA and DSDA were liable to pay land revenue and demand notices would be issued to them.

3.4.10.9 Annual rent short/not realised from fisheries

Annual rent of ₹ 35.82 lakh was not/short realised from fisheries leased out to lessees/fishermen's co-operative societies etc.

Rules 272 and 275 of the WBL&LR Manual, 1991 prescribe that Government fisheries should be leased out on year to year basis for a period not exceeding seven years, for which the rent is to be fixed by the collector of the district. Further, 25 *per cent* of the rent for the first year should be deposited at the time of settlement and the balance should be deposited before the beginning of the year. Rents for the successive years should be deposited by the lessee in full before the beginning of the respective year. Further, Rule 275A¹¹⁹ of the WBL&LR Manual prescribes that when a lease is granted for more than one year, the rent shall be enhanced by five *per cent* per annum.

1. Audit found¹²⁰ from the notice inviting tender files in two¹²¹ DL&LROs that 24 fisheries¹²² involving 42 cases, were leased out between 2008-09 and 2015-16 to 13 lessees/fishermen's cooperative societies. In 29 cases, the annual rent of ₹ 19.42 lakh for the period between 2011-12 and 2015-16 was neither paid by the lessees/fishermen's cooperative societies nor was any action taken by the L&LR Department to realise the rent. In 13 cases, rent of ₹ 6.30 lakh was realised instead of ₹ 13.20 lakh for the period 2011-12 to 2015-16. This resulted in rent of ₹ 26.32 lakh remaining short/not realised from the fisheries.

After this was pointed out, the DL&LROs admitted (June 2017 and July 2017) the audit observations and stated that action would be taken to realise the Government revenue.

In the exit conference (December 2017), the Principal Secretary stated that instructions were being issued to concerned DL&LROs for realisation of pending dues.

¹¹⁹ Inserted by Notification No. 4650-L, Ref./IF-20/01 GE(M) dated 10 December 2001.

¹²⁰ Between June and July 2017.

¹²¹ Burdwan and Malda.

¹²² Fishery means an area associated with fish or aquatic population which is harvested for its commercial value. Cases mean number of years for which annual rent was due.

2. Audit found in February 2017 in DL&LRO, Bankura that 19 fisheries were leased out between 2013-14 and 2015-16 to 16 fishermen Co-operative Societies/Self Help Groups. The district authority realised the lease rents of ₹ 16.80 lakh instead of ₹ 26.31 lakh due to non-consideration of five *per cent* of enhancement of lease rent. This resulted in short realisation of lease rent of ₹ 9.50 lakh.

After this was pointed out, the DL&LRO admitted the audit observation and stated that action would be taken to realise the Government revenue.

In the exit conference (December 2017), the Principal Secretary stated that instructions were being issued to concerned DL&LROs for realisation of pending dues.

3.4.10.10 Deficiencies in the citizen centric work taken up by the department

Desired benefits could not be extended to the citizens due to deficiencies in the citizen centric works.

Rules 56 to 75 of the WBL&LR Manual, 1991, lay down the details of procedures to be followed for mutation by the Revenue Officer and the BL&LRO. With the advent of “e-Nathikaran” in the Directorate¹²³ and “e-Bhuchitra” in the Department¹²⁴ and their linkages for the cases of mutation has made the process of tracking of mutation cases hassle-free. The system operates on the principle that on completion of registration in “e-Nathikaran”, the buyer of land receives a Short Message Service (SMS) in his/her mobile and his/her case becomes pending for mutation in the concerned BL&LRO. The case also gets simultaneously updated in the “e-Bhuchitra”. This is a citizen centric initiative taken by both Departments of the Government of West Bengal. The RO subsequently issues notice for mutation to the fresh buyer and concerned sellers.

Audit observed in eight¹²⁵ BL&LROs, under four¹²⁶ DL&LROs between April 2015 and March 2017 that out of 27,403 mutation cases received from registration offices, no mutation case was settled. The mutation cases could not be settled due to the following deficiencies in the system:

(i) Audit observed during test check of 91 system generated hearing notices that mobile numbers of the buyers (where data was retrieved through e-Nathikaran) were not available in 71 cases. As such, the buyers could not be informed of hearing date through SMS. The BL&LROs offices also did not

¹²³ Directorate of Registration and Stamp Revenue, Finance (Revenue) Department.

¹²⁴ Land and Land Reforms Department.

¹²⁵ Binpur-I, Garhbeta-III, Ghatal, Kalimpong-I, Matigara, Naxalbari, Old Malda and Tamluk-I.

¹²⁶ Darjeeling, Malda, Paschim Medinipur and Purba Medinipur.

serve hearing notices for those mutation cases received from Registration offices. As a result, the parties concerned did not turn up on hearing date and subsequently the mutation cases were cancelled.

(ii) In BL&LRO, Garhbeta-III, no notice, for hearing of mutation cases received from registration office, was generated by authority concerned.

(iii) In case of ROs transferred to other offices, pending mutation cases received from the registration offices in ROs panel were automatically cancelled by the system with a remarks “User not present in this Block”.

Further, Audit found that the cases from e-Nathikaran did not get simultaneously updated in the e-Bhuchitra. In two¹²⁷ BL&LROs in two cases, mutation fees paid at the time of registration were not reflected in the “e-Bhuchitra” panel even after 23 days and 31 days respectively. During hearing of the mutation case, BL&LRO, Debra, did not accept payment made by applicant at the time of registration as the case was not reflected in the “e-Bhuchitra” panel. The applicant again applied for mutation and paid mutation fees.

Thus, despite linkage of e-Nathikaran with e-Bhuchitra for hassle-free mutation of land, desired benefits could not be achieved.

After this was pointed out, DL&LROs admitted all the audit observation and stated that the matter would be taken up with the higher authorities.

In the exit conference (December 2017), the Principal Secretary stated that the issuance of notices to the vendors and vendees for mutation cases had been started. Mutation cases received from registration department were not cancelled by the system but it was being done at the end of the BL&LRO. However, this problem was being sorted out. There was problem of mismatch cases sent by the e-Nathikaran to e-Bhuchitra in 22 Blocks, which was being sorted out. The Government also agreed to make entry of mobile number(s) of vendor and vendee mandatory at the time of registration.

3.4.10.11 Classification of land in the Records of Rights (RoR) not revised after conversion

Classification of land in the RoR was not revised due to conversion of land not being recorded immediately.

Sections 4C(3) and 4C(4) of WBLR Act, 1955 prescribe that every order directing change, conversion or alteration shall specify the date from which such change, conversion or alteration shall take effect. A copy of the order passed by the

¹²⁷ Debra and Memari-I.

Collector directing change, conversion or alteration, if any, under sub-Section (2), Revenue Officer shall incorporate in the RoR and revise the RoR in accordance with such order.

L&LR Department is providing citizen centric services like RoR, mutation/ conversion etc., from the official website banglarbhum.gov.in. However, certified copies of records in pre-printed stationary were being provided from BL&LRO offices.

Audit found in six¹²⁸ BL&LROs under two¹²⁹ DL&LROs that 78 *raiyats* applied for conversion of land for commercial purposes between 2011-12 and 2015-16. The concerned DL&LRO had given permission for conversion of land within six months from the date of order between April 2011 and November 2015. Further, Audit observed from RoR in “e-Bhuchitra” that the classification of land was not revised even after lapse of period ranging between 11 months and 69 months. As such, in these cases, the objective of the State Government to provide citizen centric services by means of updated and corrected RoR could not be fulfilled. Also, since levy of land revenue is based on the classification of land, leakage of Government revenue due to such lapses on the part of the Government cannot be ruled out.

After this was pointed out, the DL&LRO Birbhum stated that according to existing rule, the RoR would be corrected in due course. The competent authority, however, did not conduct field enquiries to ensure that whether the required conversion of the land had been made or not within the time limit. The DL&LRO, Paschim Medinipur did not furnish any specific reply.

In the exit conference (December 2017), the Principal Secretary stated that the updation in the RoR would be done as soon as the issuance of the conversion certificate of the land.

3.4.10.12 Failure to settle/lease Government fisheries

Government fisheries in water bodies measuring 411.40 acres were not settled due to inaction of department/ district authority.

Rules 272 and 275 of the WBL&LR Manual, 1991 prescribe that Government fisheries should be leased out on yearly basis for a period not exceeding seven years. The rent is to be fixed by the Collector of the district.

1. Audit observed¹³⁰ from the notice inviting tender files in three¹³¹ DL&LROs that tenders for leasing out 33 water bodies measuring 403.39 acres were invited

¹²⁸ Bolpur, Mohammad Bazar, Rampurhat-I, Salboni, Santhia and Suri-I.

¹²⁹ Birbhum and Paschim Medinipur.

¹³⁰ Between February 2017 and July 2017.

¹³¹ Bankura, Burdwan and Malda.

during the period between May 2013 and May 2015 after expiry of previous lease period. The water bodies were, however, not settled, as no tenders were received in 31 cases and water bodies were under encroachment in two cases. DL&LROs did not investigate physically whether the water bodies existed or not, whether they were fit for settlement and whether reasonable reserved price was fixed or not. As a result, Government had to forego substantial amount of revenue for years together.

After this was pointed out the DL&LRO, Burdwan stated that necessary action for settling the tank fisheries on short term basis would be taken soon. DL&LRO, Malda stated that necessary action would be taken to lease out as early as possible and the DL&LRO, Bankura stated that repeated tenders were floated in 22 cases but no one turned up. The reply of DL&LRO, Bankura is not tenable because the district authority failed to detect the reasons through survey for not turning up of the participants.

2. Audit found from RoR in DL&LRO, Birbhum, that one water body measuring 8.01 acres under BL&LRO Bolpur was not put to tender process. The district authority was not aware of the existence of such water body under his jurisdiction. As a result, field survey of that water body could not be conducted so as to facilitate settlement thereof.

After this was pointed out, DL&LRO, Birbhum did not furnish any specific reply.

In the exit conference (December 2017), the Principal Secretary stated that directions were being issued to all ADM & DL&LROs with a copy to all District Magistrates for collection and follow the rules for short term settlement of Government vested water bodies well in time.

3.4.10.13 Failure to correct *Khasmahal*¹³² land records

Khasmahal land of 849.01 acres was not settled due to inaction of the department/ district authority.

Chapter XV of the WBL&LR Manual, 1991 governs the principles and procedures for settlement of non-agricultural land including *Khasmahal* land.

Audit found in November 2016 from the status report of the BL&LRO, Sadar, Paschim Medinipur and from the status report of the DL&LRO, Paschim Medinipur

¹³² *Khasmahal* means Government land under direct management of the Revenue Department and administered by the District Collector. *Khasmahal* land is a category of Government land where the ownership remains with the Government and is leased out to individuals for various purposes. The Government is entitled to realise lease rent from the lessees. *Khasmahal* land cannot be transferred without the prior permission of the State Government. *Raiyat* land means plot of land owned by the *Raiyat*. The plot of land is heritable and transferable. The Government is entitled to realise land rent, cess and surcharge from the *Raiyat*.

that there were 849.01 acres of *Khasmahal* land in four *mouzas* under the BL&LRO, Sadar, Paschim Medinipur. The lease period of the entire *Khasmahal* land area were expired on 31 March 1975. The entire *Khasmahal* land was being used for home stead purpose as stated by the BL&LRO. However, the land was not settled with the present occupiers or prospective lessees.

As the previous lessees did not apply for renewal, the DL&LRO, Paschim Medinipur could have resumed the land in each case for settlement of the same with prospective lessees. No action was, however, taken by the district authority to resume *Khasmahal* land from the ex-lessees occupying the land unauthorisedly for over 40 years from the date of expiry of lease. Thus, *Khasmahal* Land of 849.01 acres with the occupiers or prospective lessees was not settled which resulted in loss of Government revenue in the shape of *salami* and rent.

Audit observed from status report of the BL&LRO, Sadar Paschim Medinipur that at the time of preparation of LR records, the records had been prepared mostly as *raiyati* land in place of *Khasmahal* land erroneously. The LR records had not yet been corrected as the above *mouzas* did not appear in the drop down menu of *Mouza* selection box in the “e-Bhuchitra” software.

After this was pointed out (November 2016), DL&LRO, Paschim Medinipur stated in November 2016 that a detail report was sent to L&LR Department for necessary instructions.

In the exit conference (December 2017), the Principal Secretary stated that the issue of *Khasmahal* land was under active consideration of the Government.

3.4.10.14 Land under unauthorised occupation not settled

Failure to detect Government land of 26.96 acres under unauthorised occupation by a private company resulted in appropriate revenue not being realised.

Rule 238 of the WBL&LR Manual, 1991, prescribes that the Government land should be offered to the occupants, if occupied for more than 12 years, though unauthorisedly, for long terms settlement. Further, Rule 238 of the WBL&LR Manual, 1991, read with Government order¹³³ issued in February 2006, provides that in case of settlement of Government land for non-agricultural purpose for a period of 30 or 99 years, as the case may be, *salami* and rent would have to be paid to the Government, which would be assessed on the market value of the land. *Salami* and rent for settlement of land for 99 years are to be determined at 95 per cent and 0.3 per cent respectively of the market value and that for settlement

¹³³ G.O. No. 518-LR/3M-11/06/GE(M) dated 20 February 2006.

of land for 30 years are to be determined at 40 *per cent* and four *per cent* respectively of the market value. Further, Rule 225 of the Manual prescribes that the procedure of long term settlement is to be completed by the Department within five months from the date of its initiation.

Records of DL&LRO¹³⁴, North 24 Parganas showed that a long term lease for 26.96 acres of land was sanctioned¹³⁵ by Government to Titagarh Industries Ltd. The L&LR Department fixed *salami* of ₹ 2.50 crore and annual rent of ₹ 24.98 lakh for a period of 30 years from the date of possession of the land. However, the lease was not settled as the company did not make payment of annual rent and *salami*. It was also noticed from a report of the BL&LRO, Barrackpore-II submitted to DL&LRO on 2 April 2014 that the land was under possession of another Company (Loomtex Engineering Pvt. Ltd.). The period of unauthorised occupation by that company could not be ascertained from records. Further, there was nothing on records to show that the Department had initiated any action during the intervening period (between July 1998 and April 2014) for settlement of the land. Thus, the district authority failed to detect the unauthorised occupation in time through field survey and settle the land on realisation of appropriate revenue.

After this being pointed out, DL&LRO, North 24 Parganas did not furnish any specific reply.

In the exit conference (December 2017), the Principal Secretary stated that after investigation if the said land was found under unauthorised occupation of M/s Loomtex Engineering Pvt. Ltd., necessary action would be taken to dispose of the matter as per law and the extant policy.

3.4.11 Efficiency and effectiveness of internal control mechanism

Internal control is an integral component of an organisation's management processes to provide reasonable assurance that the organisation's operations are carried out effectively, economically and efficiently. Deficiencies in the internal control mechanism are discussed in the following sub-paragraphs:

3.4.11.1 Functioning of the Internal Audit Wing of the Department

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.

¹³⁴ Under BL&LRO, Barrackpore-II.

¹³⁵ In July 1998.

The Internal Audit Wing of the L&LR Department was established with the objective of fulfilling accountability obligations, complying with applicable rules and regulations, executing orderly, ethical, economic, efficient and effective operations and safeguarding resources against loss. The wing was headed by Internal Audit Officer cum Ex-officio Joint Secretary who was assisted by Internal Audit Officers and Assistant Auditors. The sanctioned strength and men-in position has been given in the following table:

Table - 3.8
Men-in position

Post	Sanctioned strength	Men in position
Audit Officer cum Ex-officio Joint Secretary	1	1
Internal Audit Officer	16	Nil
Assistant Auditor	14	11

The Wing conducted audit of 112 units during 2011 -12 to 2015-16 against 130 units selected as per detailed audit plan for the last five years.

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

In the exit conference (December 2017), the Principal Secretary stated that effective measures were under active consideration of the Government.

3.4.11.2 Inadequacy in human resource capacity

Revenue Collection as well as citizen centric works were hampered due to inadequacy of staff.

Human resource capacity is about ensuring that an organisation has enough people with the necessary skills to achieve its objectives. Rule 23 of the WBL&LR Manual, 1991, clearly lays down the major duties for the BL&LROs such as vesting, taking over possession and distribution of ceiling surplus lands, settlement and survey work, land management, maintenance of RoR etc. Rule 24 of the said manual entrusts the Revenue Inspectors with the responsibilities like collection of land revenue, preparation and maintenance of RoRs., crop survey and agricultural census etc. Besides, Appendix-VI of the manual lays down detailed duties of officers and staff at various levels. Particularly, for the Revenue Inspectors, *Bhumi Sahayak* and Amins further detailed functions have been

entrusted which are essential for maintenance of efficiency and transparency in land revenue administration.

Audit observed in four¹³⁶ DL&LROs that the existing staff strength against total sanctioned post of 1,235, 1,327, 2,879 and 2,349 in different cadre in four¹³⁷ DL&LROs were 567, 523, 946 and 793 respectively. Further, in the ground level (Group 'D', Clerk, Amin, *Bhumi Sahayak* and Revenue Inspector) the percentage of shortage of manpower ranged between 24 and 83 as shown in the following table:

Table - 3.9
Inadequacy in human resource capacity

Sl. No.	Name of the District	Name of post	Sanctioned strength	Men in position	Percentage of shortage
1.	Purba Medinipur	Gr. D	817	160	80
		UDC/LDC/HC	571	187	67
		Amin	304	115	62
		<i>Bhumi Sahayaks</i>	223	130	42
2.	Paschim Medinipur	Gr. D	1,023	301	71
		UDC/LDC/HC	639	203	68
		Amin	389	113	71
		<i>Bhumi Sahayaks</i>	298	116	61
3.	Darjeeling	Gr. D	411	168	59
		UDC/LDC/HC	350	145	59
		Amin	137	23	83
		<i>Bhumi Sahayaks</i>	95	58	39
4.	Malda	Gr. D	370	99	73
		UDC/LDC/HC	343	125	64
		Amin	196	98	50
		<i>Bhumi Sahayaks</i>	148	59	60

Any percentage of deficiency in staff strength would reduce the performance of land administration; further, more than 50 *per cent* deficiency was taken as alarming. Audit found that a few posts had become less relevant with the implementation of "e-Bhuchitra" and advent of staff hiring and contractual staff. For example, draftsman used to be a very important position when manual map making and revision was necessary. With the initiation of digital land

¹³⁶ Darjeeling, Malda, Paschim Medinipur and Purba Medinipur.

¹³⁷ Darjeeling, Malda, Paschim Medinipur and Purba Medinipur.

mapping, conventional style draftsman had become less relevant and alternatively requirement for persons with knowledge and training of computer and Geographical Information System (GIS) had become relevant. Similarly, shortage of drivers though would hinder the frequency of field inspection by the officers, hiring and contract vehicles had reduced that hindrance.

There was acute shortage of Amin, *Bhumi Sahayaks*, Head Clerk/UDC/LDC and Group 'D' staff. Absence of Amin would reduce the degree of coverage or the quality of survey and it was observed that regular cadastral survey had become close to nil.

Shortage of Revenue Inspector and *Bhumi Sahayaks* would also hinder their duties as stipulated in the WBL&LR Manual. In many blocks, (i) absence of important documents like rent roll registers and tenants' register and (ii) improper maintenance and updating of registers like register of unoccupied government lands, long term leases were serious issues. These were to be dealt by the LR Department immediately for maintaining an efficient and effective land revenue and reforms administration.

After this was pointed out, DL&LROs stated that the shortage of manpower would be communicated to the higher authority. In the exit conference (December 2017), the Principal Secretary stated that to meet the shortage of staff and rational use of services of existing staff strength was under active consideration of the Government.

3.4.11.3 Mutation Registers not produced due to seizure of records/ registers by Anti-Corruption Branch

Citizen centric works hampered for a particular period as mutation register was seized by Anti-corruption Branch.

Rule 490 of WBL&LR Manual, 1991 provides that in connection with mutation cases, Register-IX should be maintained. Mutation of land is one of the most important Citizen centric works in BL&LRO offices.

Registers/records maintained in SRO-II-in-Charge, SDL&LRO (EXTN-I) Asansol under DL&LRO, Burdwan showed that Mutation Registers for the period from 1 April 2011 to 25 April 2012 and 6 September 2013 to 31 March 2016 were not produced to Audit as these registers were seized by the Anti-corruption Branch, West Bengal (ACB) in April 2017. In absence of mutation registers for the said period, the work of mutation was hampered concerning those periods.

The SRO-II-in-Charge, SDL&LRO (EXTN-I), Asansol did not communicate the fact of seizure of mutation Register by ACB to the DL&LRO. Thus, the higher authority remained unaware of the incident.

After this was pointed out the DL&LRO stated that after the report from Anti-corruption Branch, West Bengal and also from BL&LRO i.e. SRO-II in-charge, SDL&LRO (EXTN-I) being received, instructions would be issued to the concerned authority.

In the exit conference (December 2017), the Principal Secretary while admitting the audit observation stated that as registers and records were under seizure by investigating agency, there was no way to produce the same before audit. Reply of the Government was not tenable as the department would have kept the photocopies of the records seized by the investigating agency.

3.4.11.4 Departmental inspection

Shortfall in departmental inspection resulted in non/ improper maintenance of registers, records etc.

A circular¹³⁸ issued in June 2001 by Government of West Bengal provides that the every BL&LRO and Revenue Officer must inspect each of the Revenue Inspector offices at least twice in every month. Every SDL&LRO must visit each of the Block offices under his control at least once a month and each R.I offices once in four months. Every DL&LRO must inspect at least four BL&LRO offices in every month and a few Revenue Inspector offices. Every Deputy DL&LROs should inspect at least four Blocks and four Revenue Inspector offices in a month.

Audit observed in five¹³⁹ DL&LROs that departmental inspections were not conducted as per circular. There were shortfalls in inspection ranging between 76.92 per cent and 98.97 per cent.

Shortfall in inspection indicated that performances of the subordinate offices were not monitored properly. As a result, deficiencies in compliance of the provisions of Acts/Rules and departmental instructions, if any, could not be detected and set right.

Audit observed the following deficiencies for want of adequate departmental inspection :

- In BL&LRO Offices, Conversion Register, Register for long term leases etc., were not maintained properly.
- Accounts and Cash Book of *Bhumi Sahayaks* were seldom checked either by the Revenue Inspector or any RO/BL&LRO, with reference to relevant records.
- Cash Book in the Block Office was not checked and verified for months together.

¹³⁸ Circular No. 4281/195/2001-IS dated 25 June 2001.

¹³⁹ Birbhum, Darjeeling, Malda, Paschim Medinipur and Purba Medinipur.

- *Bhumi Sahayaks* were allowed to retain huge amount of cash in hand, as a result of which, misappropriation/ defalcation of Government money in RI offices and Block offices could be a possibility.

In the exit conference (December 2017), the Principal Secretary stated that instructions had been issued to adhere to the inspection schedule.

3.4.11.5 Lease rent not realised due to LTS Register not being maintained / maintained properly

Due to non/improper maintenance of Register-X, details of leases as well as revenue collection were not properly monitored.

Rule 491 of the WBL&LR Manual, 1991 prescribes maintenance of Register-X in respect of leases for a term of years. This register facilitates keeping watch on renewal of leasehold land, hats, ferries, fisheries leased or licensed for a term of years. It also helps in monitoring collection of annual rent. The register is to be maintained in each BL&LRO Office, *mouza*-wise. Further DLR&S, West Bengal has issued order¹⁴⁰ in September 1995 for maintenance of Register-X. The DLR&S instructed to prepare chronological index of dates of expiry of leases as laid down in the manual (Part-II of Register-X), year-wise in the format of Register-X. This will help the administration to formulate advance action before expiry of the period of leases, either by renewing them or by removing the present occupier for re-settlement with others.

Audit found in eleven¹⁴¹ BL&LROs under the five¹⁴² DL&LROs that Register-X was either not maintained or maintained improperly. Audit also observed that in the absence of Register-X or due to improper maintenance thereof, lease of lands were either not renewed or renewed after delay of considerable period as discussed below:

1. Monthly progress reports of the four¹⁴³ block offices for three years ended between March 2014 and March 2016 disclosed that 1,594.55 acres of land were settled for LT/ST lease. No lease rent was, however, realised during the last three years by the block offices. No record of such leases and the lessees were available in the block offices.
2. Audit found from records relating to leases in BL&LROs Bolpur and Sainthia under DL&LRO, Birbhum, that 22 leases expired between May 2005 and March 2016. The BL&LROs, however, did not initiate renewal process. Further, BL&LRO, Sadar under DL&LRO Paschim Medinipur, initiated renewal process after lapse of period between 12 months and 105 months since expiry of the leases.

¹⁴⁰ Order vide No. 41/3772-89/C/95 dated 27 September 1995.

¹⁴¹ Bolpur, Kharibari, Kharagpur-I, Naxalbari, Panskura-II, Phansidewa, Ramnagar-I, Rampurhat-I, Sadar Paschim Medinipur, Sainthia and Sonamukhi.

¹⁴² Bankura, Birbhum, Darjeeling, Paschim Medinipur and Purba Medinipur.

¹⁴³ Kharibari, Naxalbari, Panskura-II, Phansidewa and Rampurhat-I.

3. Audit found in SDL&LRO, Darjeeling Sadar that Register-X had not been maintained properly. The chronological index of dates of expiry of leases was also not maintained. In the absence of Register, the SDL&LRO could not identify the cases where periods of lease expired. Process of renewal in respect of 12 leases which expired between November 2001 and January 2015 were not initiated.

Thus, in absence of Register-X or due to improper maintenance thereof, the offices were unable to monitor the lessees, date of expiry of leases and could not realise the annual lease rent. Maintenance of Register-X in e-Bhuchitra, which includes details of the LTS cases such as name of the lessees, area of land, lease rent, and sanction and expiry date of lease would have facilitated the Department in monitoring of lease rent and advance initiation of renewal process of LTS.

After this was pointed out, DL&LROs stated that BL&LROs concerned would be instructed to maintain register properly.

In the exit conference (December 2017), the Principal Secretary stated that an instruction would be issued to maintain Long Term Register properly in the BL&LROs as well as DL&LROs offices.

3.4.11.6 Lack of monitoring on Government land resulting in encroachment

Lack of monitoring on Government land by district authority resulted in encroachment of 29.30 acres land.

Under the provisions of the West Bengal Public Land (eviction of unauthorised occupants) Act 1962, action should be taken by the competent authority for eviction of unauthorised occupants (encroachers) from Government land.

1. Audit found¹⁴⁴ from the records long term settlement case records in DL&LRO, Burdwan that an inter-departmental transfer for 0.10 acres of land under BL&LRO, Burdwan-II was sanctioned by Government in December 2014. It was sanctioned to Subsidiary Intelligence Bureau (SIB), Ministry of Home Affairs, Government of India with effect from the date of delivery of possession at a total transfer value of ₹ 68.18 lakh. It was done with the purpose of construction of office-cum-residential complex of SIB in the district of Burdwan. Though the competent authority of SIB deposited the entire amount of transfer value, the district authority failed to hand over possession of the land to SIB till May 2017. It was further observed from the field enquiry report of Revenue Inspector that the land was under encroachment by some local people.

¹⁴⁴ June 2017.

After this was pointed out DL&LRO, Burdwan did not furnish any specific reply.

In the exit conference (December 2017), the Principal Secretary stated that the matter would be examined and it would be explored if an alternate suitable land could be arranged, if available, for Subsidiary Intelligence Bureau (SIB) in Burdwan.

2. Audit found from report regarding unauthorised occupations of land in DL&LRO, Malda that a mango orchard measuring an area 29.20 acres, out of total area of 60.18 acres under Chanchal-II Block, was unauthorisedly occupied by 126 persons. The persons in unauthorised occupation of the land erected temporary *kachha* houses within the orchard area by felling trees. The Department failed to lease out the orchard due to unauthorised occupation of the land. As a result, Government had to forego revenue as falkar¹⁴⁵. Moreover, felling trees of the orchard under unauthorised occupation also posed a threat to the environment. The higher authorities of L&LR Department were also not aware of such incidence. However, the remaining 30.98 acres of land with mango orchard was leased out on realisation of falkar. Thus, the Department failed to take action against unauthorised occupation.

After this was pointed out DL&LRO, Malda stated that the matter was already informed to Superintendent of Police, Malda for taking necessary action regarding unauthorised occupants on the said plot and the matter would be taken up with the Department shortly.

In the exit conference (December 2017), the Principal Secretary stated that all district authorities had been instructed to ensure protection of government land from encroachments. He further stated that boards, signage, fencing and boundary walls were being erected on the government land.

3. As per Rule 238 of the WBL&LR Manual, 1991, where lands used for non-agricultural purposes are in possession of persons without any lease for a period exceeding 12 years, such persons, if agreeable, may be offered long-term settlement. If not, he may be permitted to remain on payment of fair and equitable rent, as per the West Bengal Non-agricultural Tenancy Act, 1949. But, if he has used the land in a manner which renders it unfit for use for the purpose of the tenancy, steps should be taken to eject him by a suit. In cases, where the period does not exceed 12 years, the tenant may be offered long term settlement in accordance with the preceding Rules. If he refuses, necessary action should be taken at once for his eviction.

¹⁴⁵ Revenue realised through auction of mango, litchi or other orchard existed on Government land.

Audit found from the computerised RoR and Government land survey report in nine¹⁴⁶ BL&LROs under three¹⁴⁷ DL&LROs that 277 plots of land measuring an area of 188.61 acres were used for non-agricultural purposes. As per RoR, the lands were classified as vested/*Khasmahal* land. However, in the absence of specific entry in the RoR, it could not be ascertained in audit as to whether the lands had been settled or not. Absence of such information indicated lack of monitoring and internal control over Government land.

After this was pointed, the DL&LRO, Burdwan stated that some persons encroached Government land for the purpose of fishery and poultry farms, but they did not apply for LTS. The remaining three DL&LROs instructed BL&LROs concerned to enquire into the matter for further course of action.

In the exit conference (December 2017), the Principal Secretary stated that all district authorities had been instructed to ensure protection of government land from encroachments. He further stated that boards, signage, fencing and boundary walls were being erected on the Government land.

3.4.12 Conclusion

The L&LR Department is entrusted with the management of land and land revenue. It was noticed that management of land particularly vesting, resumption and settlement of resumed land held by mills, factories, etc. were not carried out in accordance with the provisions of the law and regulations in force. In the absence of proper records, monitoring and settlement of vested land due to the closure of mills was inadequate. Lack of proper monitoring and control led to illegal sale, encroachment, etc. of Government land by the owners of closed mills/factories, local people etc. As a result, substantial amount of revenue remained unrealised/short realised. Cases of long term settlement of land applied for and renewal of the cases where period of lease had expired awaited sanction for a number of years, thereby depriving the state exchequer of substantial amount of revenue. Transfer of Government land to different body, corporate, Central Government etc. and advance possession of Government land without settlement resulted in revenue remaining unrealised. Tenants' Ledger (Register-II) was not maintained in any of the Block offices, in absence of which the Block offices could not monitor realisation of rent, cess and surcharge. Even after enactment of the KLR Act, 2003, this Act had not been implemented till date (February 2018) as a policy matter of the Government.

¹⁴⁶ Andal, Asansol EP –I, Barrackpore-I, Barrackpore-II, Burdwan-I, Durgapur-Faridpur, Katwa-I, Kulti and Paschim Medinipur Sadar.

¹⁴⁷ Burdwan, North 24 Parganas and Paschim Medinipur.

3.4.13 Recommendations

The Government may consider:

- Maintaining the Register-I and Tenants' Ledger (Register-II) immediately through e-Bhuchitra, to watch the updated position of tenant-wise demand, collection, arrear etc. and to initiate certificate proceedings against the big defaulters;
- Fixing an appropriate time limit for renewal of long term lease cases, settlement of Government land with unauthorised occupiers, transfer of Government land to different body corporate, Central Government etc.;
- Resumption of excess land held by mills, factories etc. and entire land for closed mills, factories, etc. to protect the Government land from illegal encroachment, sale, mutation, etc.;
- Conducting regular field survey to update the record of Government land, Government water bodies, etc. in the prescribed registers and monitoring the registers regarding use of the same frequently; and
- Recovery of land revenue from the land under possession of different Development Authorities.

All the recommendations made by audit were discussed during the Exit Conference and were accepted by the Government.

