

## CHAPTER 9

## Monitoring and Enforcement

**Significant audit observations, on Monitoring and Enforcement by the RDM Department, are as follows:**

- *Out of 12,982.381 acres of land, acquired between 1963-64 and 2018, for public purposes, 9,864.231 acres had remained unutilised, as of December 2022. Though the unutilised land should have been restored back in the names of the persons from whom it had been acquired, the same had not been done.*
- *There were 31,730 land encroachment cases, involving encroachment of 12,013.90 acres of Government land, pending in the six sampled districts, as of March 2022.*
- *As many as 14,71,998 land records were pending for digitisation, in the six sampled districts, as of December 2022.*

Land is a precious natural resource, that needs to be utilised optimally. It is, therefore, important to ensure that land is used for the purposes for which it was acquired/ earmarked.

### 9.1 Utilisation of acquired/ allotted land for the intended purposes

The provisions in various acts and rules, for resumption/ return of allotted land, within the prescribed period, are as under:

*Table 9.1: Different regulatory provisions for utilisation of acquired/ allotted land*

Sl. No.	Reference to the Acts/ Rules	Provision
1	Clause 6 of the ORRP, 2006	Land not utilised by a project, for the required purposes, within the prescribed time limit, was to be resumed.
2.	Clause (b) of Section 3B of the OGLS (Amendment) Act, 2013	Resumption of land that had been settled, if it was not utilised for a period exceeding three years from the date of settlement.
3.	Section 101 of the RFCTLARR Act, 2013	When any land, acquired under this Act, remains unutilised for a period of five years from the date of taking over of possession, the same shall be returned to the original owner or owners or their legal heirs, as the case may be, or to the Land Bank of the appropriate Government, by reversion.

Sl. No.	Reference to the Acts/ Rules	Provision
4.	Rule 42 of the ORFCTLARR Rules, 2016	Formation of a Land Bank <sup>111</sup> by the State Government, to ensure productive use of government owned waste land, vacant/ abandoned/ unutilised acquired lands, tax-delinquent properties and acquisition of minimum amount of land.
5.	Rule 43 of the ORFCTLARR Rules, 2016	Automatic reverting back of the land, to the Land Bank, in case the land had been acquired and possession had also been taken over, but the land had not been utilised within a period of five years from the date of possession. The Requiring Body is to deliver possession of the land to the Tahasildar and, on failure to so deliver the possession and occupation by the Requiring Body, the same is to be treated as unauthorised and the Requiring Body is to be evicted, in due course of law. The Land Acquisition Officers are to furnish this information, to the local Tahasildars, at the end of every six months in a calendar year and the Tahasildars are required to update the database of the Land Bank.

*(Source: Records of the RDM Department and the Offices of the sampled Collectors)*

### **9.1.1 Non-utilisation of 9,864.231 acres of land, allotted for three projects**

Audit scrutiny revealed that 12,982.381 acres of land, as detailed in **Table 9.2**, were allotted for the establishment of three projects, in two out of the six sampled districts, during 1963-2018, which had remained unutilised, as of December 2022.

**Table 9.2: Non-utilisation of acquired/ allotted land**

Project	Land allotted (in acres)			Year of allotment	Land lying unutilised as of December 2022 (in acres)
	Private land	Government land	Total		
4000 MW Ultra Mega Power Project (UMMP), Sundargarh	2,731.431	446.01	3,177.441	2013-18	3,177.441
Aditya Aluminium Refinery Plant by Hindalco Industries Limited (HIL), Koraput	431.34	478.30	909.64	2007-08	909.64

<sup>111</sup> 'Land bank' is under the charge of local Tahasildar, who shall maintain a village-wise Land Bank of all Government wasteland, unutilized acquired land and land to be deposited by the Requiring Body, in case of acquired irrigated double-cropped land, which shall be made available to the SIA team and expert group, as per their requirement

Project	Land allotted (in acres)			Year of allotment	Land lying unutilised as of December 2022 (in acres)
	Private land	Government land	Total		
HAL, Koraput	7,666.93	1,228.37	8,895.30	1963-64	5,777.15
<b>Total</b>	<b>10,829.701</b>	<b>2,152.68</b>	<b>12,982.381</b>		<b>9,864.231</b>

(Source: Records of the Offices of the test-checked LAOs/ SLAOs)

As may be seen from the above table, 9,864.231 acres of land had not been utilised for the intended purposes, even after lapse of 5 to 60 years from the dates of allotment. Further scrutiny revealed that:

- In case of UMPP, Sundargarh, the SLAO-cum-Sub-Collector, Sundargarh, had passed (August 2013) land acquisition compensation awards of ₹713.29 crore, for 2,731.431 acres of private land and handed over the possession of the acquired land, to IDCO, during November 2014 to February 2015. The Collector, Sundargarh, had also sanctioned (2013-18) lease of 446.01 acres of government land, in favour of IDCO. The Government land, leased out in favour of IDCO, for UMPP, lay within the compact patch of private land and, as such, remained under the possession of IDCO, but had remained unutilised (as of January 2023).
- In case of HIL, no industrial work had been taken up on the allotted land. As per the report (September 2022) of RI, Laxmipur, identification of the allotted land was under progress. Thus, the land allotted during FY 2007-08, had remained unutilised (as of January 2023).
- In case of HAL, 8,895.30 acres of land (acquired private land 7,666.93 acres and government land 1,228.37 acres), covering 13 villages of the Koraput District, had been alienated, in favour of HAL, during the year 1963-64. The land acquired, was mostly agricultural land. The cost of acquisition was borne by the State Government and the entire land was given to HAL, free of cost. Out of this, 3,121.15 acre (Private: 2,315.72 acre and Government: 805.43 acre) had been retained by HAL and the remaining 5,777.15 acres of land, had been surrendered to the Government. The surrendered land stood recorded in the name of the RDM Department. The Collector had alienated same portion of the surrendered land to different agencies/ departments, details of which had not been maintained.

In this context, Audit observed that the 5,354.21 acres of land, surrendered by HAL, had mainly been acquired, from ST/ SC land owners. In regard to eight villages, the entire acquired land, of 2,609.99 acres, had been surrendered. However, the surrendered land had remained unutilised for about sixty years, due to which the social/ financial benefits of land acquisition, that could have accrued to the State/ public/ the land owners of the scheduled area, had not been achieved. Further, due to acquisition of private land, agricultural production had also been hampered, as the land had remained unutilised for about sixty years. Thus, management of land was ineffective, due to

which 5,777.15 acres of acquired land had remained unutilised for about sixty years and consequentially, the respective land owners, who were mostly ST/ SC farmers had lost their livelihood.

Audit observed that the State Cabinet, in its 50<sup>th</sup> meeting, held on 21 October 2022, had approved return of 206.685 acres of land, which had been acquired in the Kalipali village of Ganjam district, for establishment of industries by Tata Steel Limited, but had remained unutilised for the last two decades, to the original land owners or to the legal heirs, as per the provisions of the Odisha RFCTLARR (Compensation, Rehabilitation and Resettlement and Development), Rules, 2015.

However, the Collectors of Sundargarh, Koraput and Tahasildar, Semiliguda, had not taken effective steps, either for utilisation of the land for the intended purposes, or for return of the land to the original land owners/ to the land bank, as provided for in the RFCTLARR Act, 2013, ORFACTLARR Rules, 2016 and ORRP, 2006, as had been done in the Ganjam District.

In reply, the Sub-Collector-*cum*-LAO, Sundargarh, assured that the facts would be intimated to higher authorities, for early utilisation of acquired land for the intended purpose, further stating that, in case there was no prospect of utilisation of the acquired land, the same would be resumed.

LAO, Koraput, assured that effective steps would be taken for utilisation of the land, in a time-bound manner, failing which, the land would be resumed.

The Tahasildar, Semiliguda, assured that steps would be taken for return of the acquired land, to the land owners/ legal heirs, after receipt of instructions from higher authorities.

### **9.1.2 Non-formation of Land Bank**

Rule 42 of the Odisha RFCTLARR Rules, 2016, provides that the State Government may, form a Land Bank, under the charge of local Tahasildar, that focuses on the conversion of the Government owned wasteland, vacant, abandoned, unutilised acquired lands and tax-delinquent properties, into productive use. The Tahasildar shall maintain a village-wise Land Bank of all Government waste land, unutilised acquired land and land to be deposited by the Requiring Body, in case of acquired irrigated double-cropped land, to ensure acquisition of minimum area of land and to facilitate utilisation of unutilised public lands, including land acquired earlier and not utilised.

In 11 out of the 12 sampled Tahasils<sup>112</sup>, 4,26,696.565 acres of non-forest Government land, was available. However, no village-wise land bank had been formed, to ensure productive use of government owned wasteland, vacant/ abandoned/ unutilised acquired lands, tax-delinquent properties and acquisition of the minimum area of land. There was also no mechanism to watch the utilisation of allotted land for the intended purposes and reversion of same to the land bank.

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<sup>112</sup> Tahasildar Koraput did not furnish information on availability of land in the Tahasil

**Recommendation 9.1:** *Unutilised acquired land should be returned to the previous land owners, as per the statutory provisions and the regulations, framed thereunder.*

**Recommendation 9.2:** *Village-wise Land Bank, as envisaged under Rule 42 of the Odisha RFCTLARR Rules, 2016, may be formed to ensure minimum acquisition and to facilitate utilisation of unutilised public land.*

## 9.2 Encroachment of government land

The Odisha Prevention of Land Encroachment (OPLE) Act, 1972, and Rules made thereunder (1985), authorised the Tahasildars to prevent Government land from encroachment by unauthorised persons or organisations. Section 7 of the OPLE Act, 1972, stipulates that persons, unauthorisedly occupying Government land, are liable to pay penalty, rent and cess, as assessed under Section 4 of the Act and to be summarily evicted by the Tahasildar, after giving reasonable notice to remove the unauthorised construction, crops raised on the land, etc. However, encroached land can be settled in favour of landless or homestead-less persons.

### 9.2.1 Disposal of encroachment cases

Details of encroachment cases during 2017-22, in the six sampled districts, as of March 2022 are given in **Table 9.3**.

**Table 9.3: District-wise status of disposal of encroachment cases**

Sl. No.	Districts	Total cases	Disposed	Pending, as of March 2022	Area of pending cases (in acres)
1	Kalahandi	48,272	45,820	2,452	738.52
2	Keonjhar	46,042	44,127	1,915	301.27
3	Koraput	87,160	83,779	3,381	806.24
4	Mayurbhanj	61,340	51,835	9,505	3,197.61
5	Nabarangpur	56,895	50,039	6,856	4,186.69
6	Sundargarh	39,698	32,077	7,621	2,783.57
	<b>Total</b>	<b>3,39,407</b>	<b>3,07,677</b>	<b>31,730</b>	<b>12,013.90</b>

(Source: Records of the Offices of the sampled Collectors and Tahasildars)

Audit test-checked 69 pending and 207 finalised encroachment cases, in the 12 sampled Tahasils and noticed the following:

- **Pendency of cases:** The RDM Department instructed (November 2005) that all encroachment cases should normally be disposed of within a time frame of 90 days, except for the contested cases, or cases, where there was a stay order, imposed by a Court of Law. The 69 pending encroachment cases<sup>113</sup> had been pending for periods ranging from 2 to 51 years<sup>114</sup>. The encroachers had constructed dwelling houses on the encroached land. Though, the Tahasildars had issued eviction orders for vacation of encroachment, same were not followed up. However, the Tahasildars had not taken effective steps for disposal of these cases,

<sup>113</sup> Koraput - 8, Nandahandi - 16, Umerkote - 19, Lanjigarh - 16 and Thuamul Rampur - 10 cases

<sup>114</sup> Up to five years: 18, 15 to 25 years: 16 and beyond 25 years: 35

either by eviction or by settlement, in favour of eligible homestead-less/land-less encroachers.

- ***Non-settlement of land in favour of homestead-less encroachers:*** In 24<sup>115</sup> out of the 207 finalised test-checked cases, the encroachers were landless/ homestead-less persons. As such, the Tahasildars were required to consider settling the encroached land in their favour, as per Section 7 of the OPLE Act, 1972. They had, however, not settled any land in favour of eligible homestead-less/ land-less persons.
- ***Excess collection of penalty:*** Section 6 of the OPLE Act, provided for levy of penalty, not exceeding one hundred rupees per acre of land, for each year of unauthorised occupation. In 198 out of 207 test-checked cases, the 12 sampled Tahasildars<sup>116</sup> had levied/ collected penalty at higher rates, ranging from ₹ 109 (Koraput) to ₹ 5,79,800 (Semiliguda) per acre, in violation of the provisions of the Act.
- ***Non-reduction/ remission of penalty:*** The OPLE Rules, 1985, provide for reduction/ remission of penalty or fine, in case the encroacher belongs to the SC or ST categories. In 70<sup>117</sup> out of the total 207 test-checked cases, the encroachers belonged to the SC/ ST categories. However, the Tahasildars concerned had not extended any benefit of reduction/ remission to the SC/ST encroachers.

Thus, the cases had been disposed of, without ensuring the safeguards provided for homestead-less/ landless encroachers, belonging to the ST and SC categories.

The Tahasildars of the sampled districts have noted the audit observation for future guidance. Response of the department is awaited (February 2024).

***Recommendation 9.3: Cases of encroachment of Government land should be disposed of within the prescribed time frame.***

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<sup>115</sup> Koraput-10, Bisra-1, Baripada-2, Kaptipada-4, Nandahandi-3, Sundargarh-1 and Thuamul Rampur-3

<sup>116</sup> Baripada: ₹1381 to ₹ 11,960; Semiliguda: ₹ 112 to 5,79,800; Koraput: ₹109 to 1,196; Bisra: ₹ 198 to 1,81,818; Sundargarh: ₹ 702 to 20,000, Kaptipada: ₹ 5,926 to 40,000, Champua: ₹ 1,343 to 12,463, Barbil: ₹ 1,238 to 7,425; Umerkote: ₹ 675 to 1,163, Lanjigarh: ₹ 566 to 1,424; Nandahandi: ₹ 1,657 to ₹ 9,990 and Thuamul Rampur: ₹ 632 to 4,750

<sup>117</sup> Baripada: 07; Kaptipada: 01; Koraput: 11; Semiliguda: 18; Bisra: 13; Nandahandi: 10; Sundargarh:02 and Thuamul Rampur: 08

### 9.3 Lease/alienation of Government land

Audit test-checked 179 lease<sup>118</sup>/ alienation<sup>119</sup> cases, involving 6,614.301 acres of land, in six sampled districts<sup>120</sup> and 12 sampled Tahasils and observed the following deficiencies:

#### 9.3.1 Inaction on encroachment by applicants for lease of land

RDM Department instructions (November 2010) provide that, in cases where land has been occupied, without prior approval of the competent authority, the act of occupation should be treated as encroachment and the encroachers would be liable for eviction. However, in exceptional cases, due to good and sufficient reasons, Government may consider settling the land with the occupier. Further, the benefits of concessional rates of premium, if any, available under any policy of Government, for the specified purpose, will not be applicable in cases where the land has been occupied unauthorisedly, prior to sanction of lease. The occupier has to pay premium, calculated at the market value of the land, as on the date of occupation and interest thereon, for the entire period of occupation, or the present market value, whichever is higher; an amount equal to penalty, as payable under the provisions of the OPLE Rules, 1985; and arrears of ground rent and cess, with interest, based on the market value prevailing during the relevant period.

On scrutiny of pending lease case files, it was noticed that 25 private/ Government institutions/ organisations/ trustees had remained in unauthorised occupation of 599.98 acres of Government land, as detailed in **Table 9.4**.

**Table 9.4: Unauthorised occupation of Government land**

Tahasil	No. of cases	Area under occupation (in acres)	Value of land (₹ in lakh)	Period of occupation, as of March 2022
Baripada	1	0.10	27.00	Nine years
Bishra	4	0.98	68.88	11-12 years
Kaptipada	2	1.55	5.79	3-32 years
Koraput	3	2.64	732.80	28-30 years
Similiguda	6	582.13	2,155.22	34-58 years
Sundargarh	7	10.83	317.38	6-22 years
Umarkote	2	1.75	638.75	20-22 years
<b>Total</b>	<b>25</b>	<b>599.98</b>	<b>3,945.82</b>	

(Source: Records of the Offices of the sampled Tahasildars and Collectors)

The occupants had filed applications with the concerned Tahasildars, for settlement of land under the OGLS Act, 1962, which were pending for sanction (as of December 2022). It was noticed, from the enquiry reports of the concerned RIs/ cadastral view of plots/ declarations by the applicants, that the land had been under occupation of the applicants for the last 3 to 58 years, pending sanction of lease. As per the RDM Department's instructions, they should have been evicted, or regularised by realisation of premium and other

<sup>118</sup> Lease: Letting of government land for a certain period in favour of individuals, institutions, corporations and other non-government organisations

<sup>119</sup> Alienation: Transfer of government land in favour of different departments of government

<sup>120</sup> Collectors of Koraput, Nabarangpur and Kalahandi could not furnish information on sanction of lease/ alienation of Government land of 3,901.807 acres in 1,538 cases, sanctioned during 2017-22

Government dues. The Tahasildars had, however, not taken any effective steps for eviction/ referring the matter to Government, for consideration of settlement of the land. Due to inaction of the Tahasildars, 599.98 acres of Government land, valuing ₹39.45 crore<sup>121</sup> (as per the BMV of the plots), had remained under the unauthorised occupation of the institutions (as of December 2022).

In reply, the Tahasildars assured that appropriate steps would be taken for sanction of lease, with realisation of applicable Government dues or for booking encroachment cases for the unauthorised occupation.

#### **9.4 Digitisation of land records**

The GoI launched (August 2008) the Digital India Land Records Modernisation Programme (DILRMP) with the objective of developing a modern, comprehensive and transparent land records management system in the country and to implement conclusive land-titling system with title guarantee. Paragraph 5.1.1 of the DILRMP guidelines, issued (January 2019) by GoI, provides that all textual data, including the RoRs, mutation orders and other land attributes, was to be updated and computerised. All spatial data (cadastral maps) was also to be updated and digitised.

The RDM Department instructed (March 2017) the Collectors to upload the scanned records to Document Management System (DMS) software, and complete the work by July 2017.

Audit scrutiny revealed that 31,82,563 land records (textual data) were available for scanning, in the six sampled districts, of which 28,02,084 records had been scanned, as of March 2022. Out of the scanned land records, 13,30,086 had been uploaded through the DMS software and the remaining 14,71,998 case records, as detailed in **Table 9.5**, were yet to be uploaded (as of December 2022).

**Table 9.5: Scanning and uploading of land records in the DMS software**

District	Land records available for scanning			Scanned land records, uploaded in the DMS software	Balance pending for uploading
	Available	Scanned	Balance to be scanned		
Kalahandi	4,65,632	3,74,515	91,117	9,47,23	2,79,792
Keonjhar	4,91,904	4,80,642	11,262	3,46,352	1,34,290
Koraput	4,92,022	3,83,762	1,08,260	2,15,306	1,68,456
Mayurbhanj	6,20,640	4,50,800	1,69,840	2,76,332	1,74,468
Nabarangpur	5,66,137	5,66,137	0	3,52,744	2,13,393
Sundargarh	5,46,228	5,46,228	0	44,629	5,01,599
<b>Total</b>	<b>31,82,563</b>	<b>28,02,084</b>	<b>3,80,479</b>	<b>13,30,086</b>	<b>14,71,998</b>

(Source: Records of the Offices of the test-checked Collectors)

Audit observed the following deficiencies in the digitisation of land records:

- **Shortfall in uploading of scanned land records:** The authorised officers had not taken adequate steps for scanning of 3.80 lakh (12 per cent) land records and uploading of 14.72 lakh (53 per cent) land records, due to which, the purpose of digitisation of land records had been defeated,

<sup>121</sup> Except 526.12 acres of land, occupied by OUAT, where the BMV could not be ascertained



depriving the land owners of getting a modern, comprehensive and transparent land records management system.

In reply, the Board of Revenue stated (July 2023) that scanning was a continuous process and assured to take steps for updation of scanning work.

- **Non-issue of corrected maps after mutation of land:** In order to improve the delivery of services to the citizens, the RDM Department instructed (12 September 2018) the Tahasildars to dispatch the RoRs through speed post, along with the corrected maps, after finalisation of mutation cases. A printout of the updated map, corrected through *Bhu-Naksha*, was to be given to the applicant, along with the RoR. Audit scrutinised 182 mutation cases, in the 12 sampled Tahasils and noticed that, after finalisation of the mutation cases, the corrected RoRs were being sent through speed post, in all Tahasils. However, in contravention of the Government instruction, the maps, as corrected through *Bhu-naksha*, were not being sent along with the RoRs.
- **Maps corrected in *Bhu-naksha*, not up to scale:** Paragraph 11 under Chapter I of the technical manual contained in DILRMP guidelines (January 2019) provides that every digitised map needs to be updated every time when classification of a portion of the plot changes or ownership of a portion changes. Such plot divisions are effected on the digital map, based on field measurements data. The RDM Department had implemented (July 2018) web based *Bhu-naksha* application for correction of cadastral map. Audit examined the *Bhu-naksha* software in regard to 182 mutation cases and noticed that the maps corrected in the software, were not based on field measurements data. They did not represent the actual sizes of the plots. Instead, they only identified that the corrected plot, existing within the main plot. It was also seen that the RDM Department had given a disclaimer to the effect that "the maps and related data, shown in this website, are for the purpose of viewing only. The data displayed here is not meant for use in any legal purpose or any such activities. Neither National Informatics Centre nor Revenue & Disaster Management Department, Government of Odisha is responsible".

As such, the entire exercise done for correction of maps, had been rendered wasteful and the intended objectives, *i.e.*, updation of digitised maps as per field requirement, could not be achieved.

**Recommendation 9.4: The land records, pending for digitisation, should be digitised at the earliest.**

## 9.5 Ineffective redressal of Public Grievance

Redressal of public grievances is one of the important instruments of good governance. Audit noticed that, in the six test-checked districts, 54,348 grievance/ complaint cases had been received during FYs 2017-18 to 2021-22. Out of these, 39,407 (72.50 *per cent*) had been disposed of, while the remaining

14,941<sup>122</sup> cases were pending with different District/ Sub-divisional/ field level authorities, for redressal, as of December 2022. Periodicity of the pending cases could not be ascertained, due to non/ improper maintenance of grievance registers.

Due to pendency of grievances, people of the Scheduled areas of the sampled districts were deprived from getting timely justice. In reply, the Collector, Koraput, assured that steps would be taken for disposal of the pending grievances, while the Collectors of Mayurbhanj, Keonjhar and Nabarangpur districts, did not furnish any reply.

## **9.6 Ineffective monitoring**

As per Sections 53 and 54 of the OLR Act, 1960, Government shall constitute a Land Commission, consisting of seven members, to review the progress of land reforms from time to time and to publish a report in this regard, at least once in a year. The Land Reforms Commissioner (LRC) shall be the *ex-officio* secretary of the Land Commission. Sections 55 and 56 of the Act provide that the Government may constitute the District Executive Committee (DEC), under the chairmanship of the Collector, for review of the progress of land reforms in the district. Government of Odisha appointed an LRC, in the year 1961, to monitor and supervise land reform works, including distribution of ceiling surplus land among landless persons, safeguarding the interests of the Scheduled Tribes community, disposal of *Bebandobasta* cases and conversion of agricultural land for non-agriculture purposes, by the Tahasildars. In this regard, Audit noticed that:

- The RDM Department had constituted (February 2015) the Land Commission and the last meeting of the Commission had been held in November 2015. The tenure of the Land Commission had expired in February 2018, but the Commission had not been reconstituted (as of March 2022). Similarly, DEC's had not been formed, in any of the six sampled districts, to review the progress of land reform works. Further, no review meetings had been conducted by the LRC, to monitor the progress of land reform measures and to achieve the desired objectives.
- Though 3,460.678 acres of Ceiling Surplus land was available with the Government, no land had been distributed among landless persons. 2,134 cases, as discussed at **Paragraph 6.2** of this Report, were pending under Regulation 2 of 1956. 635 cases, as discussed at **Paragraph 8.3.1** of this Report, were pending for disposal under Section 23 A of the OLR Act. 172.51 acres of land remained under *bebandobasta* and 3,589 cases, relating to conversion of agricultural land, were pending for disposal.

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<sup>122</sup> Mayurbhanj: 750; Keonjhar: 519; Koraput: 5,069; Sundargarh: 27; Nabarangpur: 8,131 and Kalahandi: 445

Non-constitution of the Land Commission, after its expiry, non-formation of DEC's at the district level and lack of inspection, monitoring and review of progress of land reform measures by the LRC, led to ineffective monitoring, which led to significant pendency of land revenue cases and lack of implementation of land reform measures.

***Recommendation 9.5: Land Commission may be reconstituted, District Executive Committees may be formed and monitoring mechanism may be strengthened for disposal of pending land revenue cases and implementation of land reform measures.***

Bhubaneswar  
The 3 JUN 2024

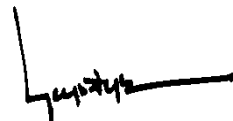


(RAJ KUMAR)

**Principal Accountant General (Audit-I)  
Odisha**

Countersigned

New Delhi  
The 7 JUN 2024



(GIRISH CHANDRA MURMU)

**Comptroller and Auditor General of India**