

CHAPTER-III: LAND REVENUE

Introduction

Assessment and collection of land revenue are governed under the Rajasthan Land Revenue Act, 1956 and rules framed thereunder. Land revenue mainly comprises conversion charges, rent on land and receipts from sale of Government land.

The Revenue Department administers all matters relating to assessment and collection of land revenue. The overall control of revenue related judicial matters along with supervision and monitoring over revenue officers vests with the Board of Revenue (BoR). The BoR is assisted by District Collectors (DCs) at the district level, Sub-Divisional Officers (SDOs) at the sub-division level and *Tehsildars* at the *Tehsil* level. The value of land (market rate) is determined by District Level Committees from time to time.

The total revenue of the State for 2021-22 was ₹ 93,562.93 crore (2020-21: ₹ 73,936.46 crore) while the Land Revenue receipts of the state for 2021-22 were ₹ 631.48 crore (2020-21: ₹ 279.32 crore). The Land Revenue receipts contributed 0.67 *per cent* of the total revenue of the state.

Audit Findings

In order to derive assurance on the revenue assessment and collection in terms of its correctness and compliance, audit test checked eight out of 33 Districts in the state during 2021-22 which are given in **Table 3.1**. This included 74 revenue assessment units, like District Collector, SDO, Tehsildar etc.

Table 3.1: Results of Audit

(₹ in crore)

Sl. No.	District and audited period	Total revenue collected in audited unit during audited period	Amount involved in audit objection (in <i>per cent</i>)
1	Bharatpur (04/2017 to 03/2021)	7.01	0.13 (1.85)
2	Dungarpur (04/2017 to 03/2021)	9.86	0.05 (0.51)
3	Karauli (04/2017 to 03/2021)	6.98	0.29 (4.15)
4	Pali (04/2016 to 03/2021)	67.19	0.32 (0.48)
5	Pratapgarh (04/2016 to 03/2021)	10.80	0.40 (3.70)
6	Sirohi (04/2017 to 03/2021)	7.56	1.27 (16.80)
7	Sri Ganganagar (04/2016 to 03/2021)	13.90	2.78 (20)
8	Sawai Madhopur (04/2016 to 03/2021)	12.82	0.55 (4.29)
Total		136.12	5.79 (4.25)

In the eight test checked Districts there were 37,032 cases of allotment, conversion/regularization and lease of land etc., of which 16,560 cases (approximate 45 *per cent*) were selected for audit. In these selected cases, audit found discrepancies in 1,501 cases. These included under/short recovery or non-recovery of conversion charges while converting the land use, incorrect calculation of land value for allotment due to adoption of incorrect rates.

The discrepancies noticed in Sri Ganganagar were 20 *per cent* of the total discrepancies, followed by Sirohi (17 *per cent*).

Audit noted most of the anomalies occurred in cases of conversion of land use. In **Table 3.1** out of ₹ 5.79 crores, the total amount involved in audit objection was ₹ 3.94 crore which pertains to conversion related cases, out of which the concerned departments recovered ₹ 1.40 crores.

3.1 Conversion of land use

Section 90-A of Rajasthan Land Revenue (RLR) Act, 1956 permits use of agricultural land for non-agricultural purposes with written permission of the State Government and after making such payment as prescribed by the State Government. As per Rule 7 of Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural area) Rules 2007, premium for conversion of agricultural land for non-agricultural purpose (commercial, institutional, residential colony, industrial purposes, etc.) shall be charged at the rates¹ prescribed by the Government from time to time. Further, under Rule 13, *ibid*, a person who had used agricultural land for non-agricultural purpose without permission can apply for regularization of the use by depositing four times of the conversion charges as prescribed in Rule 7. Rule 14 provide that if any person fails to use land for such converted purpose within the period stipulated above, then the period may be extended by the Collector for next five years on payment of twenty five *per cent* amount of the conversion charges prevailing at the time of extension of such land by him.

Significant audit findings noticed during audit in this regard are given below:

3.1.1 Short recovery of conversion charges due to non-adoption of proper DLC rate

In four DCs, Bharatpur, Dungarpur, Pratapgarh and Sirohi, conversion charges of ₹ 52.78 lakh were short recovered in 24 cases due to non-adoption of proper DLC rates applicable at the time of conversion of land use from agriculture to non-agriculture purposes.

3.1.2 Irregular exemption in conversion charges and unauthorized use of land after conversion

Government of Rajasthan issued a notification in March 2018 wherein applicant for regularization of land submitted upto 31 December 2018 shall deposit one and half times of conversion charges.

1 **Commercial purpose:** ₹ 10 per sqm or 10 *per cent* amount of concerned DLC rate of agricultural land or 10 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

Institutional purpose: ₹ 5 per sqm or 10 *per cent* amount of DLC rate of agricultural land, or 10 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

Industrial Purpose: ₹ 5 per sqm or 5 *per cent* amount of DLC rate of agricultural land or 5 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

Audit observed in two cases in DC, Pali that conversion orders were issued (July 2018 and April 2019) and such exemption in conversion charges (₹ 12.85 lakh) was given to applicants who had applied for conversion (January 2017 and September 2017) before the issue of this notification, as the provisions were applicable to only those who applied after the notification. Therefore, the Department incorrectly waived the due conversion charges for the conversion of land which was being unauthorisedly used for other purposes.

3.1.3 Conclusion

The occurrence of the above mentioned discrepancies in assessment and collection of land revenue indicates that control in the computerized land records and its management was not effective.