

CHAPTER 8: Other Non -Tax Receipts

8.01 Results of Audit

Test check of the records of the following receipts conducted in audit during the year 2001-02, revealed losses/non-recovery of revenue etc. as indicated below: -

(Rupees in crore)			
Sl. No.	Category	No. of cases	Amount
	FOREST RECEIPTS		
1.	Loss of revenue due to departmental lapses	7	1.86
2.	Others	3	0.84
	Total	10	2.70

During the year 2001-02, the departments concerned accepted loss of revenue of Rs. 19.61 crore involved in 54 cases of which 17 cases involving Rs. 6.17 crore have been pointed out in audit during 2001-02 and rest in earlier years.

A few illustrative cases involving revenue effect of Rs. 0.89 crore are discussed in the following paragraphs: -

FOREST RECEIPTS

8.02 Non-eviction of encroached Forest land and blockade of Government revenue

The Bihar Forest (Amended) Act, 1990 provides that encroachment of Forest land shall be cognizable and non-bailable offence. If any forest officer, not below the rank of the Divisional Forest Officer (DFO), has reasons to believe that the encroachment of forest land has been done, he may evict the encroachers and may use all the power conferred on a Magistrate under the Bihar Public Land Encroachment Act, 1956 (BPLE). The Indian Forest Act, 1927 provides realisation of royalty and compensation for the damages of forest produce and forest land from the encroachers.

In Munger Forest Division it was seen (November 2001) from the forest offence register that in 116 cases, an area of 113.0536 hectares of forest land was encroached during the years 1997-98 to 2000-01 for which royalty of Rs. 25.24 lakh and compensation of Rs 56.17 lakh on account of loss of forest produce was involved. D.F.O. forwarded the cases against encroachers to the court of law instead of utilising the powers conferred on him under the provisions of the BPLE Act, 1956. This resulted in blockage of revenue to the extent of Rs. 81.41 lakh and forest land remaining encroached.

On this being pointed out (between November 2001 and March 2002), the department stated (March 2002) that most of the encroached forest land had been evacuated. The reply is not tenable as neither the details of encroached forest land evacuated nor records in support of reply were produced to audit though called for (March and April 2002). The department further stated (April 2002) that there was no loss of revenue as the cases were under trial. This reply also is not tenable as the DFO forwarded the cases to court to evade responsibility conferred on him by the Act.

The case was reported to the Government (May 2002); their reply has not been received (November 2002).

8.03 Loss of revenue due to illicit felling of timber

To check illicit felling and smuggling, the Government issued instruction (August 1990) that raids be conducted within twenty four hours of occurrence of illicit felling in any forest, and steps be taken to prosecute and arrest the offenders immediately. Further, under Section 58 of the Indian Forest Act, 1927 and instruction (May 1959) of the Chief Conservator of Forests, Bihar, perishable forest produce involved in prosecution offence cases are to be disposed of immediately with the permission of the Court by auction to avoid speedy decay.

In the office of DFO-cum-Deputy Director, Valmiki Tiger Project, Champaran Division No II, Bettiah it was seen (March 2002) that in 53 cases, different types of timber worth Rs. 7.44 lakh were illicitly felled in the reserve/protected forest area and removed by the offenders during 1999-00 and 2000-01. No steps were taken to recover the timber by executing search warrant and raids. Non-seizure and non-disposal of timber resulted in loss of revenue amounting to Rs. 7.44 lakh in shape of value of forest produce.

On this being pointed out (March 2002), the DFO-cum-Deputy Director stated that necessary action was being taken to recover the illicitly felled and stolen timber. Further reply has not been received (April 2002).

The case was reported to the Government (May 2002); their reply has not been received.

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