

## CHAPTER 5: Land Revenue

### 5.01 Results of Audit

Test check of the records of the revenue circles, conducted in audit during the year 2001-02, revealed non/short levy of cesses, losses of revenue etc. amounting to Rs.4.27 crore in 271 cases, which broadly fall under the following categories: -

(Rupees in crore)			
Sl. No.	Category	No. of cases	Amount
1.	Non-settlement of vested land	88	2.83
2.	Non/short levy of cesses	46	0.24
3.	Non-settlement of <i>sairat</i>	22	0.08
4.	Other cases	115	1.12
<b>Total</b>		<b>271</b>	<b>4.27</b>

During the year 2001-02, the concerned department accepted under-assessments etc. of Rs.1.39 crore involved in 117 cases of which 67 cases involving Rs.0.79 crore had been pointed out in audit during 2001-02 and the rest in earlier years.

A few illustrative cases involving tax effect of Rs. 5.34 crore are given in the following paragraphs: -

### 5.02 Non-removal/non-settlement of encroachment on public land

Under the Bihar Public Land Encroachment Act, 1956, if a person has encroached upon any public land, he may be served a notice to vacate the encroachment or to settle such land on payment of rent and damages, as per rules laid down in the Bihar Government Estates (*Khas Mahal*) Manual, 1953. Accordingly, in case of impairment of the value of public land by its use for residential/ commercial purposes, *salami* at the prevailing market value together with annual commercial / residential rent at one twentieth / one fiftieth of such *salami* respectively is payable. Mention was made regarding encroachment of Government land in Report of the Comptroller and Auditor General of India (Revenue Receipts) for the year ended 31 March 2000 {Paragraph 6.02 (B)}.

In 6 Revenue Anchals<sup>1</sup> of 5 districts<sup>2</sup> and one Khas Mahal office, Jamshedpur, it was noticed (between April 2001 and March 2002) that 172 persons had encroached on land measuring 28.3195 acres for residential and commercial purpose during the period between 1992-93 and 2001-02. No action was taken either for eviction or for regularisation of the same. This resulted in non-realisation/fixation of *salami* and residential/ commercial rent of Rs. 5.34 crore.

On this being pointed out (between April 2001 and March 2002), the concerned Anchal Adhikaries stated (between April 2001 and March 2002) that action was being taken to vacate the encroached land. Further reply has not been received (January 2004).

The cases were reported to the Government (May 2002); their reply has not been received (January 2004).

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<sup>1</sup> Baharagora, Barharwa, Gamharia, Giridih, Ichak and Keradari.

<sup>2</sup> East Singhbhum, Giridih, Hazaribagh, Sahebganj and West Singhbhum.