

CHAPTER- V: Land Revenue

5.1 Results of Audit

Test check of the records of the Revenue and Lands Reforms Department, conducted in audit during the year 2003-04, revealed non/short levy of cesses, loss of revenue etc. amounting to Rs 120.41 crore in 210 cases, which broadly fall under the following categories: -

(Rupees in crore)			
Sl. No.	Category	No. of cases	Amount
1	Non levy /short levy of cesses and interest on arrears of cesses	22	44.23
2	Non- fixation of <i>salami</i> and commercial rent	3	0.03
3	Non-settlement of vested land	60	7.40
4	Non-settlement of <i>sairats</i>	8	0.14
5	Other cases	117	68.61
Total		210	120.41

During the year 2003-04 the concerned Department accepted under assessment etc., of Rs 19.41 crore involved in 65 cases which had been pointed out in audit during 2003-04.

An illustrative case is given in the following paragraph:

5.2 Non-settlement of vested land

The rights of intermediaries in *Gair Mazarua (GM) Khas*¹ land were abolished under the Bihar Land Reforms Act, 1950 and all such lands were vested in the Government. The Government issued instructions from time to time to Revenue Officers to examine all cases of unsettled GM Khas land and to settle such land with persons of eligible categories, such as scheduled caste, scheduled tribes, backward classes and the landless persons at fair and equitable rent. Mention was made regarding revenue implication on non-settlement of vested land in the Reports of the Comptroller and Auditor General of India (Revenue Receipt) pertaining to the years ending 31 March 1999 and 2000.

In 12 Revenue Anchals² in six districts³ 5.03-lakh acre of G.M. Khas land were vested in the Government, out of which 1.74 lakh acres were fit for settlement. It was noticed that only 0.54 lakh acres of land was settled up to March 2003. The remaining 1.20 lakh acres of land are yet to be settled by the Department. Non-settlement of these lands on fair and equitable rent had a potential revenue effect of Rs. 42.64 lakh in the shape of land rent and cess for the period between 1998-99 to 2002-03.

After this was pointed out between May and December 2003, 10 AAs stated that action was being taken for settlement of the remaining land. Final reply in remaining cases has not been received till April 2005.

The cases were reported to Government in June 2004: their final reply is awaited (April 2005).

¹ Gair Mazarua Khas Land means cultivable land retained by ex- intermediaries and not settled with raiyats.

² Baghmara, Barwadih, Itkhori, Jhinkpani, Jagganathpur, Karaon, Kolhan, Kundhit, Madhupur, Manjhari, Noamundi and Topchanchi.

³ Chatra, Dhanbad, Deoghar, Jamtara, Latehar and West Singhbhum.