

CHAPTER-V: LAND REVENUE

5.1 Results of audit

Test check of records in the Land Revenue Offices conducted in audit during the year 2003-2004 disclosed under-assessments of revenue amounting to Rs.15.48 crore in 144 cases, under the following broad categories:

(Rupees in crore)			
Sl. No.	Category	No. of cases	Amount
1	Non-levy/short levy of conversion fine	13	0.06
2	Non-raising/short raising of demands for water rate/penal water rate	21	5.82
3	Non-levy/short levy of maintenance cess	16	0.47
4	Other irregularities	94	9.13
	Total	144	15.48

During the year 2003-2004, the Department accepted under-assessments of Rs.9.16 crore involved in 75 cases and recovered Rs.0.04 crore involved in nine cases which had been pointed out in audit in earlier years.

A few illustrative cases including certain cases noticed in earlier years which could not be included in previous Reports involving Rs.2.15 crore are given in the following paragraphs. Of this, Rs.38.82 lakh had been recovered.

5.2 Non-raising/short raising of demands for water rate

Under the Karnataka Irrigation (Levy of Water Rate) Rules 1965, in respect of each crop or revenue year, as the case may be, one officer each from Revenue and Irrigation Departments, are required to jointly inspect and prepare a statement of survey numbers of lands to which water was supplied, made available or used for irrigation and the crops raised therein. On the basis of this statement, the Irrigation Officer prepares a demand statement of water rate payable by each landholder and sends it to the Tahsildar concerned for raising demand and making collections.

In seven taluks of seven districts, concerned Tahsildars had either not raised demand or short-raised demand for water rate of Rs.1.78 crore even after receipt of demand statements from the Irrigation Officers, as per details given below:

Sl. No.	Taluk (District)	Year to which demand relates	(Rupees in lakh)		Amount of non-booking
			Water rate demand booked		
			As per Irrigation Department	As per Tahsildar's records	
1	Chamarajanagar (Chamarajanagar)	1996-1997 1997-1998 1998-1999 1999-2000 2001-2002	5.75 3.04 2.24 1.40 0.93	- - - - -	5.75 3.04 2.24 1.40 0.93
2	Gowribidanur (Kolar)	2000-2001 2001-2002	2.94 2.63	- -	2.94 2.63
3	Hassan (Hassan)	2000-2001 2001-2002	4.15 2.65	- -	4.15 2.65
4	Hirekerur (Haveri)	1999-2000 2000-2001	0.23 0.75	- -	0.23 0.75
5	Hospet (Bellary)	1999-2000 2000-2001 2001-2002 2002-2003	22.83 53.10 51.27 48.27	20.00 45.17 45.17 45.17	2.83 7.93 6.10 3.10
6	Shimoga (Shimoga)	2001-2002	101.71	-	101.71
7	Srirangapatna (Mandya)	2001-2002	51.00	21.86	29.14
	Total		354.89	177.37	177.52

After these cases were pointed out in audit between March and December 2003, Government reported in September 2004 that the demands had since been accounted for in the Demand, Collection and Balance (DCB) statement and out of it Rs.38.82 lakh recovered.

5.3 Non-raising of demands for penal water charges

Under the Karnataka Irrigation Act, 1965, any person using water from an irrigation work without obtaining the required permission is liable to pay water charges at the rate to be determined by the Irrigation Officer, in addition to any penalty for such unauthorised use of water. Government had fixed (July 1985) the penal water rates for unauthorised use of water at 15 times and for violation of approved cropping pattern at 10 times (five times from July 2000) the normal water rate. With reference to the demand statement

received from the Irrigation Officer, demands are to be booked in DCB Register and a copy of the demand statement sent to the Village Accountant to serve demand notices on individual parties.

In Hassan taluk, demand for penal water rate of Rs.37.56 lakh for the years 2000-2001 and 2001-2002 had not been booked by Tahsildar even after receipt of demand statements from the Irrigation Officer.

After this was pointed out in audit in December 2003, Government reported in September 2004 that the demands had since been accounted for in the DCB statement. Report of recovery has not been received (January 2005).



