

**PUBLIC ACCOUNTS COMMITTEE**  
**(1991-93)**

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**SIXTY-SEVENTH REPORT**

**(NINTH ASSEMBLY)**



**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS ON THE  
REPORTS OF THE COMPTROLLER AND AUDITOR GENERAL  
OF INDIA FOR THE YEARS 1985-86, 1986-87 (REVENUE  
RECEIPTS) ON THE LAND REVENUE PERTAINING TO  
THE REVENUE DEPARTMENT, GOVERNMENT  
OF ASSAM**

Presented to the House on 24th December, 1992

**ASSAM LEGISLATIVE ASSEMBLY**  
**DISPUR : GUWAHATI-6**

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(ii)

COMPOSITION OF THE COMMITTEE

( 1991-93)

CHAIRMAN :

1. Shri Sasha Kamal Handique.

MEMBERS :

2. Shri Upendra Nath Sanatan,
3. Shri Rameswar Dhanowar,
4. Shri Alauddin Sarkar,
5. Shri Zoi Nath Sarma,
6. Shri Nurjamal Sarkar,
7. Shri Debendra Nath Baruah,
8. Shri Lakshmi Prasad Borgohain,
9. Shri Kosheswar Barua,
10. Shri Kali Ranjan Deb,
11. Shri Derhagra Mochahari,

SECRETARIAT :

1. Shri D. Talukdar .. .. Secretary,
2. Shri A. R. Chetia,.. .. Under Secretary,
3. Shri Subimal Kr. Das, .. .. Committee Officer.



PREFATORY REMARKS

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1. I, Shri Sasha Kamal Handique, Chairman of the Committee on Public Accounts, having been authorised to submit the report on their behalf, present this 67th Report of the Committee on Public Accounts on the Audit paragraphs contains in the Report of the C.A.G. of India (Revenue Receipts) for the years 1985-86, 1986-87 and 1987-88 of Land Revenue pertaining to the Revenue Department of the Government of Assam.

2. The Report of the C.A.G. of India (Revenue Receipts) for the years 1985-86, 1986-87 and 1987-88 were presented to the House on 16th March, 1988, 6th March 1989 and 8th October 1990 respectively.

3. The Report of the CAG of India (Revenue Receipts) for the years 1986-87 and 1987-88 were considered by the Committee on 21-10-92.

4. The Committee has considered the draft Report and finalised the same in its sitting held on 9-12-92.

5. The Committee places on records their appreciation to the Commissioner and other Officers of the Revenue Department, Government of Assam for their full co-operation and also to the Finance Department for sending representative to assist the Committee at the time of hearing. The Committee also express their thanks to the A.G. and his Staff for their valuable assistance.

Dated Dispur,  
The 9th December, 1992.

SASHA KAMAL HANDIQUE  
Chairman,  
Committee on Public Accounts.  
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CHAPTER - I

## GENERAL

## A. Analysis of Land Revenue Receipts.

1.1. An analysis of tax revenue receipts raised by the State from lands for the year 1984-85 to 1987-88 as reported by Audit is given below :-

| Year    | Amount<br>(in crores) | (+) increase<br>(-) decrease<br>with ref. to previous year. |
|---------|-----------------------|---|
| 1984-85 | 4.23                  | (Base year)   |
| 1985-86 | 4.22                  | (-) 0.01  |
| 1986-87 | 4.64                  | (+) 0.42  |
| 1987-88 | 5.28                  | (+) 0.64  |

From the above table it is seen that trend of land revenue receipts during the years under report remain flexible. In the first year (1985-86) the receipts was in decreasing trend if <sup>compared</sup> ~~compared~~ to previous year's receipt, while during the subsequent years it showed a slight increasing trend. Had there been proper survey of land, it would have helped in avoiding fluctuation in receipts of land revenue.

## B. Cost of collection.

1.2. The Committee has also considered the question of cost of collection of land revenue. The per-centage of expenditure on collection of land revenue receipts on the gross collection are given below yearwise.

| Year                  | Gross collection | Expenditure<br>on<br>Collection | percentage<br>of expenditure<br>on gross Collec-<br>tion. |
|-----------------------|------------------|---------------------------------|---|
| (in crores of Rupees) |                  |                                 |   |
| 1985-86               | 4.22             | 1.11                            | 26  |
| 1986-87               | 4.64             | 1.18                            | 25  |
| 1987-88               | 5.28             | 1.25                            | 24  |

Incidentally it would be worth mentioning that the cost of collection of land revenue (along with Excise & Forest) remained all along higher than any head of major receipts of tax and non-tax revenue.

C, Variation between Actuals & Estimates.

1.3. As reported by Audit the variation between estimates and actuals under the head of Land Revenue during the years 1985-86, 1986-87 and 1987-88 are as under :-

| Years   | Budget Estimates (in crores) | Actuals (in-crores) | Variation Excess(+) Shortfall(-) | percentage of Variation |
|---------|------------------------------|---------------------|----------------------------------|-------------------------|
| 1985-86 | 4.00                         | 4.22                | (+) 0.22                         | 6                       |
| 1986-87 | 4.20                         | 4.64                | (+) 0.44                         | 10                      |
| 1987-88 | 4.20                         | 5.28                | (+) 1.08                         | 26                      |

1.4. It will be evident from the above table that the variation between the estimates and actuals ranges from 6 to 26 per cent. During all the years actuals collection are more than the estimates. The P.A.C. therefore observed that the Department will take every care to avoid such illusory position in budgeting as it is difficult to work out the actual growth rate of land revenue collection.

D. Arrears of Revenue Collection.

1.5. As reported by Audit the arrears of revenue pending collection as at the end of the years 1985-86, 86-87 and 87-88 are as under :-

(In crores of Rupees)

|         |       |
|---------|-------|
| 1985-86 | 11.96 |
| 1986-87 | 12.84 |
| 1987-88 | 14.72 |

As reported in Audit the yearwise break-up of the arrears of land revenue upto 1986-87 are given below :-

| Year        | Amount                    |
|-------------|---------------------------|
| <u>Upto</u> | <u>(Rupees in Crores)</u> |
| 1980-81     | 10.83                     |
| 1981-82     | 0.22                      |
| 1982-83     | 0.82                      |
| 1983-84     | 0.75                      |
| 1986-87     | 0.22                      |
|             | 12.84                     |

Further, as reported in Audit the collection <sup>of</sup> land revenue and local rates were suspended for the year 1986-87 in respect of the cultivable areas badly affected by flood and the concerned D.C.s and S.D.O.'s were requested to furnish reports on eroded lands by river Brahmaputra in the state for remission of land revenue. Similarly, collection of land revenue and local rates were suspended for the year 1987-88 in respect of cultivable areas badly affected by floods.

1.6. The Committee would be interested <sup>to know</sup> if grant of remission of land revenue is accorded to those cultivators whose land was submerged <sup>by</sup> flood for which they could not raise any crops. However, the Committee desires that **arears** of land revenue accrued but not collected should be taken-up for early realisation.

E. Out-standing Inspection.

1.7 Audit Observations on incorrect assessments under assessments, non-levy and short-levy of taxes, duties, fees and other revenue receipts etc and defects in initial accounts noticed during local audit and not settled on the spot, are communicated to the departmental authorities, Heads of Departments and also to Government, where necessary, through inspection reports with the request to furnish replies thereto, within a month of their receipts. In addition, statements showing details of objections remaining out-standing for more than six months are sent to the Departments and Governments every six months in July and January each year for expediting their settlement. Out-standing Inspection Reports, so far as land revenue Departments is concern the particulars are as under, at the end of June 1988 :-

1. Number of Inspection Reports - 444
2. Number of Audit Objections - 853
3. Money Value (In lakhs of Rupees) 1198.27

1.8 The Committee therefore recommends that the land revenue Department including D.Cs and S.D.Os should take particular care to met the Audit objection at the first available opportunity. The Committee would further like to know the latest position of settlement of outstanding Audit Objections.

CHAPTER - II

## MISAPPROPRIATION OF REVENUE COLLECTIONS

( Audit para 5:5/CAG/86-87)

2.1. Under executive instruction contain in Chapter - III under part VIII of the Assam Land Revenue Manual Volume I each peon entrusted with the duty of realising money on processes shall be given by the Nazir a receipt book bearing a distinguishing number and containing receipt forms and counterfoils serially numbered, the total number being certified on the cover by the Revenue Sheristadar in the usual form. The peon on receiving payment from the defaulting assessee on whom process has been served shall give a receipt and shall take from the payer a declaration on the back of the counterfoil of the amount paid. The process-serving peons are given powers to realise upto Rs. 100 on a single process provided the total value of processes entrusted to each does not exceed Rs. 1000 at a time. Although peons are given enhanced powers, the Nazirs shall continue to be responsible for action of the former. The peon shall, after return from every trip, pay the money realised to the Nazir. He must at the same time produce before the Nazir the receipt book, his diary and the distress warrant with his report of due service on the back of it. The Nazir will scrutinise the receipt book and initial the counterfoil representing the payment after due comparison of all the papers produced. The Nazir will then credit into the Treasury the money so received. The Tahsildar (Sub-Deputy Collector) is responsible for the general management of the business in connection with the Tahsil.

2.2. The A.G. had brought out that in Karimganj Tahsil, counterfoils of 16 receipt books issued to eight different process servers during the period from 2nd June 1984 to 28th February 1987 showed that arrears of land revenue amounting to Rs. 1,81,218 were collected by the process servers during the period from 1st January 1985 to 28th February, 1987 by executing different distress warrants. The amount so collected by the process servers had neither been deposited with the Upper Division Assistant cum Nazir of the Tahsil immediately after collection nor accounted for in the Tahsil cash book. As a result, each of the eight process-servers had retained in their hands considerable amount of revenue ranging from Rs. 9,894 to Rs. 47,314. Records disclosed the following further irregularities :

Contd...../-



- (i) In most of the cases the process-servers did not record the date of collection on the counterfoil of the receipts.
- (ii) The Nazir issued receipt book to process-servers without reviving back the earlier ones. As a result, each process-server was having two to three receipt books at a time.
- (iii) In many cases the process-servers were also allowed to execute process even exceeding Rs. 1,000.

On the irregularities being pointed out in audit (March-April, 1987) the Deputy Commissioner, Karimganj stated (May 1987) that on further verification of the accounts of the Tahsil, actual amount of misappropriation was found to be Rs. 1,81,426, of which an amount of Rs. 87,944 were deposited by May 1987 by the 8 process-servers involved in misappropriation (4 process-servers deposited in full while other four deposited in part only). The Deputy Commissioner also stated that the Tahsil Upper Division Assistant cum Nazir and 4 other process-servers who failed to deposit the balance amount of Rs. 93,482 were placed under suspension and complaints have also been filed with police against those 4 process servers and that simultaneously departmental proceedings were also being drawn against all the nine incumbents. Further report on recovery of the balance amount of Rs. 93,482 has not been received (March, 1988). The Deputy Commissioner also stated that misappropriation were facilitated due to active connivance and negligence of duty by the Upper Division Assistant Cum Nazir of the Tahsil. It is further seen that after this incident as brought to notice by Audit, the Department has introduced a system of periodical inspection of accounts of Tahsils by an officer of the rank of Additional Deputy Commissioner.

2.2.1. The Department in their written memorandum have stated that the Revenue Department agree to the procedure for realisation of land revenue under executive instructions contained in Chapter - III under part VIII of Assam Land Revenue Manual volume-I as narrated in the para 5.5 of audit report which is practically in vague for realisation of land revenue under Tahsil system. But due to lack of supervision by the Competent Authorities, the aforesaid unwanted misappropriation cases could occurred. However as reported by the Deputy Commissioner, Karimganj the Head Assistant incharge of land revenue collection of the Tahsil had been placed under suspension for negligence of duty and Departmental proceedings against the delinquent officer is on the process and necessary instructions have been issued to the concerned authorities by the D.C., Karimganj so that such malpractices may not take place in future. The D.C., Karimganj reported that the four process servers of Karimganj Tahsil who has misappropriated the collected revenue of Rs. 93,482/- has been dismissed from service. The dismissed process servers have filed an appeal with higher authorities and their appeal cases have been set aside by the appellated authorities recently. Bakijai proceedings against the aforesaid defaulting process servers have been instructed for realisation of defalcated amount of Rs. 93,482/- steps could not be taken earlier due to pendency of the appeal cases as reported by D.C., Karimganj.

OBSERVATION/RECOMMENDATION

2.3.1. From the Audit para it is cleared that there was no systematic supervision over the revenue collections in the Karimganj District. The authority could know about the misappropriation of revenue only when it was pointed out in Audit.

2.3.2. On receipt of the information, the authority had drawn up Departmental proceedings and also a police case

against the delinquent officers. As a result, of the proceedings the accused officers of Gr.-III and Gr.-IV status lost their jobs for realisation of the misappropriated amount, Bakijai proceedings have been started. However, the Committee is a dark about the outcome of the Bakijai proceedings as well as the police case.

2.3.3 Apart from the non-gazetted staff, it appears that some one in the higher status immediately after D.C., Karimganj who was in overall charge of the Karimganj Tahsil was also responsible for affective supervision of revenue collection and proper accounting thereof. It is not cleared to the Committee, why action was not taken against the higher officer\_in\_charge of the Tahsil.

2.3.4 The Committee therefore, recommends that, the Government in future will hold responsible the person who is in ultimate charge of the affairs of revenue collection in the Tahsil. The Committee would also like to know the result of the police case as well as the Bakijai proceedings.

CHAPTER - III

RETENTION OF HEAVY REVENUE COLLECTIONS IN HAND.

(Audit paras 5.2 & 4.3/CAG/ 1986-87 and 1987-88.)

3.1.1 According to provisions of the Assam Land and Revenue Regulation, 1886, no Mauzadar shall retain cash in hand exceeding Rs. 5,000 and subject to this limit, the Mauzadar should remit into the treasury at least once in a month, the land revenue, local rates and other revenues collected by him. The Mauzadars are also required to submit a weekly return of collections required to the Deputy Commissioner or to the Sub-Divisional Officer concerned. These Officers are required to conduct periodical inspections of the accounts of the mauzas and to report the cash in hand with the Mauzadars on the date of the inspection. The Deputy Commissioner and Sub-Divisional Officers send quarterly reports to the Commissioners of the divisions, indicating inter alia, the arrears in collections and cash in hand with the Mauzadars on the date of the inspection.

3.1.2 The Audit vide their report for 1986-87 has brought out that in, 15 mauzas in 6 districts (Sibsagar, Dibrugarh, Nagaon, Kamrup, Barpeta and Nalbari), revenue collections in excess of the prescribed limits were retained unauthorisedly by the Mauzadars, for one to twenty six years during the period from 1959-60 to 1986-87. The amounts retained by the mauzadars ranged between Rs. 65,214 and Rs. 1,79,468 and in all, amounted to Rs. 16,24,434 as at the end of March 1987. The retention of excessive balances by the Mauzadars was brought to the notice of the department from time to time through local audit reports.

3.1.3 Again, in the report of the Comptroller and Auditor General of India (R/R) for the year 1987-88 it has been brought out that in 34 Mauzas in 7 (seven) districts (Barpeta, Darrang, Dibrugarh, Golaghat, Nagaon, Lakhimpur & Jorhat) revenue collections.

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in excess of the prescribed limits were unauthorisedly retained by the Mouzadars, for two to seven years, during 1979-80 to 1986-87. The amounts retained by the Mouzadars during the aforesaid period (1979-80 to 1986-87) ranged between Rs. 25,533/- and Rs. 3,09,327 and aggregated to Rs. 26.55 lakhs as at the end of March, 1987. The irregularity regarding retention of heavy cash balance by the Mouzadar has been persisting despite repeated comments in successive Audit Reports from 1974-75 onwards. The Government's unconcern to possible misappropriation and defalcation of Government money is surprising.

3.2.1 The Department in their written memorandum submitted to the Committee have stated the position of cases as under :-

| Name of Mouza and cash in hand       | Comments of the Department  |
|--------------------------------------|---|
| 3                                    | 4   |
| 1. Bogdung Mouza<br>Rs. 1,07,897/-   | 1. The Deputy Commissioner, Dibrugarh has reported that after the death of Mouzadar, Bogdung Mouza his son Shri Thanewar Bora cleared all the liabilities of his father and Shri Bora has been appointed as Mouzadar, Bogdung Mouza in April/ 90. |
| 2. Lhing Mouza<br>Rs. 70,760/-       | 2. The Cash in hand with the Mouzadar being Mouza has been realised in between 3-2-87 to 31-5-91 as reported by Deputy Commissioner Nagaon.   |
| 3. Chalchali Mouza<br>Rs. 1,18,581/- | 3. The Deputy Commissioner, Nagaon has reported that the cash balance in hand with the Mouzadar, Chalchali Mouza has been realised in between 1-9-87 to 8-4-91.   |
| 4. Hatichung Mouza<br>Rs. 83,833/-   | 4. The cash Balance in hand with the Mouzadar Hatichung Mouza has been realised in between 13-2-87 to 23-6-89 as reported by Deputy Commissioner, Nagaon.   |

Contd...

5. Juria Mouza  
Rs. 1,85,712/-
5. The Deputy Commissioner, Nagaon reported that out of Rs. 1,65,712/- as cash in hand with the Mouzadar, Juria Mouza an amount of Rs. 1,06,253/- has been realised. The balance amount of Rs. 59,459/- are yet to be realised from the Mouzadar for which notice have been issued to him.
6. Pakhimanra Mouza  
Rs. 1,28,215/-
6. The Deputy Commissioner, Nagaon reported that out of Rs. 1,28,215/- as cash in hand with the Mouzadar Pakhimanra Mouza an amount of Rs. 1,06,032/- has since been realised from the Mouzadar. The balance amount of Rs. 22,133/- are yet to be realised for which the Mouzadar has been served with notice to deposit the amount.
7. Bannasali Mouza  
Rs. 89,502/-
7. The Deputy Commissioner, Sibsagar has reported that the entire cash in hand of Rs. 89,592/- has been adjusted against Commission due to the Mouzadar, Bannasali Mouza.
8. Rangazora Mouza  
Rs. 84,116/-
8. The Mouzadar, Rangazora Mouza has deposited an amount of Rs. 45,910/- against cash in hand of Rs. 65,214/-. The balance amount of Rs. 18,304/- has been adjusted against Mouzadar's commission bill. After adjustment of Rs. 18,166/- and cash deposit of Rs. 46,910/- the Mouzadar has no excess cash in hand as reported by Deputy Commissioner Tinsukia.
9. Pub-Kacharimahal  
Rs. 84,116/-
9. The Mouzadar, Pub-Kacharimahal Mouza has deposited the cash in hand of Rs. 84,116/- as reported by Deputy Commissioner, Kamrup, Guwahati.
10. Pub-Borizog Mouza  
Rs. 1,79,468/-
10. The Deputy Commissioner, Kamrup has reported that an amount of Rs. 1,13,856/- has been realised through Bakijai case started against the Mouzadar, Pub-Borizog Mouza against the cash in hand of Rs. 1,79,468/-. Action are taken to realise the balance amount.

Contd..

11. Rampur Mouza  
Rs. 90,798/-

11. The Mouzadar, Rampur has since been dismissed and a Bakijai case has been started against him to realise the defaulted amount of Rs. 90,798/- An amount of Rs. 7,800/- has been realised and steps has also been taken to realise the balance amount of Rs. 82,998/- as reported by Deputy Commissioner, Kamrup.

12. Bijni Mouza  
Rs. 82,539/-

12. The Cash in hand of Rs. 82,539/- has been deposited by the Mouzadar, Bijni Mouza as reported by Deputy Commissioner, Barpeta.

13. Demka Chaka  
Bousi Mouza  
Rs. 1,71,648/-

13. The Mouzadar, Dem-ka Chaka Bousi Mouza were suspended for keeping cash in hand of Rs. 1,71,648/- as reported by Deputy Commissioner, Barpeta. An amount of Rs. 93,485/- has been realised and a Bakijai case is started against the suspended Mouzadar for realisation of the balance amount of Rs. 78,163/-.

14.

The Mouzadar Khariha Bijni Mouza has cleared the cash in hand of Rs. 91,287/- as reported by Deputy Commissioner, Barpeta.

15.

The Deputy Commissioner, Nalbari has reported that the Mouzadar, Defaki Mouza has deposited the entire cash in hand of Rs. 1,65,712/- and satisfy the demand for the period of audit.

3.2.2

The position of 34 cases as reported by Audit vide para 3.1.3 of this part have been stated by the Department as follows:-

1. Pub-Dalgaon Mouza  
Rs. 1,11,327/-

1. The entire cash balance in hand with the Pub Dalgaon Mouza amounting Rs. 1,11,327/- has been realised in between 2.11.87 to 22.4.92 as reported by Deputy Commissioner, Darrang.

2. Chapai Mouza  
Rs. 52,587/-

2. The cash in hand of Rs. 52,587/- with the Mouzadar, Chapai Mouza has been realised as reported by Deputy Commissioner, Darrang.



3. Paschim Dalgaon  
Rs. 33,272/-
  4. Pub-Sialmari Mouza  
Rs. 54,251/-
  5. Barpather Mouza  
Rs. 30,230/-
  6. Marangi Mouza  
Rs. 26,394/-
  7. Khatowal Mouza  
Rs. 46,403/-
  8. Sahani Mouza,  
Rs. 93,020/-
3. The cash in hand with Mouzadar, Paschim Dalgaon Mouza of Rs. 22,272/- has been realised as reported by Deputy Commissioner, Darrang.
  4. The cash in hand with the Mouzadar, Pub-Sialmari Mouza of Rs. 54,251/- out of which an amount of Rs. 52,509/- has been realised. The cash in hand with the Mouzadar, Pub-Sialmari Mouza is within the permissible limit as reported by Deputy Commissioner, Darrang.
  5. The Mouzadar, Barpather Mouza has been placed under suspension for retaining cash in hand of Rs. 30,230/-. A Bakijai case was started against the Mouzadar, Barpather Mouza for realisation of excess cash in hand as reported by Deputy Commissioner, Golaghat.
  6. The excess cash in hand with the Mouzadar, Marangi Mouza of Rs. 25,388/- has been realised and the cash balance in hand with the Mouzadar is within the permissible limit as reported by Deputy Commissioner, Golaghat.
  7. The entire amount as cash in hand with the Mouzadar, Khatowal Mouza of Rs. 46,403/- has been realised between 1-12-87 to 17-3-89 as reported by Deputy Commissioner, Nagaon.
  8. The Deputy Commissioner, Nagaon reported that out of Rs. 93,020/- as cash in hand with the Mouzadar Sahani Mouza an amount of Rs. 15,739/- has so far been realised. The Mouzadar was suspended. Bakijai case have been instituted against the

Mouzadar, Sahari Mouza for realisation  
the balance amount of Rs. 77,281/-

9. Bar-pujia Mouza Rs. 38,394/- 9. The cash in hand of Rs. 38,394/- with the Mouzadar Barpujia Mouza has been realised as reported by Deputy Commissioner, Nagaon.
10. Singiapotani Mouza Rs. 30,643/- 10. The Deputy Commissioner, Nagaon reported that out of Rs. 30,643/- as cash in hand with the Mouzadar Singiapotani Mouza an amount of Rs. 26,828/- has been realised from the Mouzadar. Action are being taken to realise the balance amount of Rs. 3,815/- from the Mouzadar.
11. Kandali Mouza Rs. 65,066/- 11. The excess cash in hand of Rs. 65,066/- with the Mouzadar, Kandali Mouza has been realised as reported by Deputy Commissioner, Nagaon.
12. Saidania Mouza Rs. 28,074/- 12. The entire amount of Rs. 28,074/- as cash in hand with the Mouzadar, Saidania Mouza has been realised as reported by Deputy Commissioner, Nagaon.
13. Lowkhowa Mouza Rs. 88,783/- 13. The cash in hand of Rs. 88,783/- with the Mouzadar Lowkhowa Mouza has been realised in between 30-12-87 to 14-9-89 as reported by Deputy Commissioner, Nagaon.
14. Pubtharia Mouza Rs. 585,232/- 14. The cash in hand with the Mouzadar, Pubtharia Mouza was Rs. 85,232/- . An amount of Rs. 45,915/- has since been realised from the Mouzadar. Action are being taken to realise the balance amount of Rs. 39,316/- as reported by Deputy Commissioner, Nagaon.
15. Barbozia Mouza Rs. 51,704/- 15. The cash in hand of Rs. 50,415/- out of Rs. 51,704/- with the Mouzadar, Barbozia Mouza has been realised in between 30-7-87 to 25-6-90 as reported by Deputy Commissioner Nagaon.
16. Lunding Mouza Rs. 69,679/- 16. The Mouzadar Lunding Mouza has deposited the entire cash in hand of Rs. 69,679/- as reported by S.I.O. Hojai.

17. Lanka Mouza  
Rs. 1,21,499/-

17. The S.D.O., Hojai has reported that an amount of Rs. 77,935/- are yet to be realised from the Mouzadar, Lanka Mouza as against the cash balance of Rs. 1,21,499/-. Action are being taken to realise the cash in hand with the Mouzadar Lanka Mouza.

18. Kaki Mouza  
Rs. 1,04,858/-

18. An amount of Rs. 59,569/- has been realised from the Mouzadar, Kaki Mouza as against Rs. 1,04,858/- as cash in hand as reported by S.D.O., Hojai. Action are being taken to realise the balance amount of Rs. 45,289/-

19. Namati Mouza  
Rs. 3,09,322/-

19. The S.D.O., Hojai has reported that an amount of Rs. 98,218/- has been realised and Rs. 91,132/- has been adjusted against Mouzadar's Commission out of Rs. 3,09,327/- as cash in hand with the Mouzadar, Namati Mouza. Action are being taken to realise the balance amount of Rs. 1,19,972/- from the Mouzadar, Namati Mouza.

20. Jujijan Mouza,  
Rs. 57,478/-

20. The S.D.O., Hojai has reported that a Bakijai case is being instituted against the Mouzadar Jujijan Mouza to realise the cash balance in hand of Rs. 57,478/-

21. Hapjan Mouza  
Rs. 25,533/-

21. The Mouzadar, Hapjan Mouza is placed under suspension for keeping cash in hand beyond permissible limit as reported by Deputy Commissioner, Tinsukia. A Bakija Case has been started against the Mouzadar to realise the cash in hand of Rs. 25,533/-. At present the Mouza is being run under the supervision of Circle Officer, Dooom Doooma Circle.

22. Doom Dooma Mouza  
Rs. 2,54,354/-
22. The Mouzadar, Doom Dooma Mouza is placed under suspension for keeping cash of Rs. 2,54,354/- as reported by Deputy Commissioner, Tinsukia. A Bakijai Case has been started against the Mouzadar to realise the defalcated amount. At present the Mouza affairs of Doom Dooma Mouza is being run under the supervision of Circle Officer, Doom Dooma Circle.
23. Tinap Mouza  
Rs. 57,846/-
23. The Deputy Commissioner, Tinsukia has reported that the Mouzadar Tinap Mouza has been placed under suspension by the then Deputy Commissioner Dibrugarh vide his order dated 27.7.88 for keeping cash in hand beyond permissible limit. The Mouzadar was reinstated again vide his order dated 14.10.88. before creation of Tinsukia district further report is awaited from Deputy Commissioner, Tinsukia.
24. Sarukhetri Mouza  
Rs. 98,274/-
24. The Mouzadar, Sarukhetri Mouza has deposited the entire cash in hand of Rs. 98,274/- as reported by Deputy Commissioner, Barpeta.
25. Mahabhairab Mouza  
Rs. 71,918/-
25. The Deputy Commissioner, Sonitpur has reported that after adjustment of the due commission to the Mouzadar Mahabhairab Mouza no excess cash in hand with the Mouzadar has been found. The Deputy Commissioner Sonitpur has also reported that the matter was taken up with A.G., Assam vide his letter No. SRC.4/87/2222 dated 30-5-85 with a request to drop the objection.
26. Bahbari Mouza  
Rs. 75,729/-
26. The Deputy Commissioner, Sonitpur has reported that the entire cash in hand of Rs. 75,729/- has been realised after adjustment of due

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commission from the Mouzadar, Bahbari Mouza.

27. Baghmara Mouza  
Rs. 1,22,405/-

27. Reports are yet to be received from S.D.O. Biswanath.

28. Mairabari Mouza  
Rs. 1,35,205/-

28. The Mouzadar, Mairabari Mouza has deposited an amount of Rs. 85,195/- against cash in hand of Rs. 1,35,205/- as reported by Deputy Commissioner, Morigaon. Action are being taken to realised the balance amount of Rs. 50,510/-

29. Morigaon Mouza  
Rs. 99,572/-

29. The Deputy Commissioner, Morigaon has reported that the Mouzadar, Morigaon Mouza has deposited the cash balance in hand of Rs. 99,572/-

30. Raha Mouza  
Rs. 52,082/-

30. The Mouzadar, Raha Mouza has deposited an amount of Rs. 51,398/- against cash in hand of Rs. 52,082/- as reported by Deputy Commissioner, Nagaon.

31. Dhakuakhana Mouza  
Rs. 63,123/-

31. The Deputy Commissioner, Dhemaji has reported the entire cash in hand of Rs. 63,123/- with the Mouzadar, Dhakuakhana Mouza has been realised.

32. Dhemaji Mouza  
Rs. 35,093/-

32. The cash in hand of Rs. 35,093/- with the Mouzadar, Dhemaji Mouza has been realised as reported by Deputy Commissioner, Dhemaji.

33. Parbatia Mouza  
Rs. 36,105/-

33. The Deputy Commissioner, Jorhat reported that the cash in hand of Rs. 36,105/- with the Mouzadar, Parbatia Mouza has been realised.

34. Holongar Mouza  
Rs. 24,460/-

34. The cash in hand of Rs. 24,460/- with the Mouzadar, Holongar Mouza has been realised as reported by Deputy Commissioner, Jorhat.

OBSERVATION/RECOMMENDATION

- 3.3.1 Retention of heavy cash balance by the Mouzadars amounting to Rs. 16,24,434/- upto March, 1987 in 15 Mauzas of 6 Districts of Sibsagar, Dibrugarh, Nagaon, Kamrup, Barpeta and Nalbari. Such unauthorised retention is stated to have gone-up to Rs. 26.55 lakhs, as reported after studying 34 Mauzas in seven Districts of Barpeta, Larrang, Dibrugarh, Golaghat, Nagaon, Lakhimpur and Jorhat.
- 3.3.2 The findings of the Audit are based on test audit. The committee apprehends that such unauthorised retention of revenue collection by the Mauzadars would be more, if special audit is conducted in all the District covering the entire Mauza when Mauzadari system of land revenue collection is in force.
- 3.3.3 In respect of Baghmara Mauza of Sonitpur District, the Department stated that they are yet to receive any report from the S.D.O., Biswanath. The Committee finds that the report of the CAG of India (R/R) for 1987-88 in which the audit objection has found place was presented before the House on 3-10-90. Even, before, the matter was reported to Government in September 1988 by Audit. The Committee consider the apathetic attitude on the part of the concerned S.D.O. as unfortunate. Department action upon the person/persons at fault should immediately be taken and reported to the Committee latest by 1-3-93.
- 3.3.4. From the departmental memorandum the position of realisation of unauthorised retention of revenue collection appears to be as under :-

Contd..

|   |       |       |
|---|-------|-------|
| 1. No. of cases of realisation in full<br>(including cases of adjustment of<br>Commission ) | =     | 30    |
| 2. No. of cases of part realisation   | =     | 11    |
| 3. No. of cases when information of<br>realisation is yet wanting.                          | =     | 8     |
|   |       | <hr/> |
|   | Total | 49    |

3.3.5. The Committee express satisfaction that a seizable number of cases of irregular retention of revenue collection in hands by the Mauzadars have been reduced. The Public Accounts Committee recommends that the Mauza Accounts of the entire State should be made upto date within a period of 6 months by entrusting responsibilities upon the officer i/c in the Districts and Sub-divisions and a report thereof may be furnished to the Committee.

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CHAPTER - IV

BAKIJAI PROCEEDINGS

(Audit Para 8.1/CAG/ 1986-87 )

4.1.1 The Assam Land and Revenue Regulations, 1886 and Bengal Public Demands Recovery Act, 1913, as extended to the whole of Assam, empowers the Deputy Commissioners/ Sub-Divisional Officers/Tahsildars/Mauzadars to realise public dues as arrears of land revenue on these being referred to them by the concerned departmental Officers in the form of demand certificates. This is called Bakijai proceedings. In each district, a whole time Bakijai Officer of the rank of an Extra-Assistant Commissioner with process serving establishment under him assists the Deputy Commissioner in bakijai proceedings. The system of realisation of public dues envisages the serving of a demand notice on the defaulters within 30 days of receipt of demand certificates from the Departmental Officers and attachment/sale of the defaulters property after the expiry of the notice period in the case of non-payment of dues.

4.1.2 The Audit, in this respect, has brought out the following position :-

(A) Out of fifteen plains districts, records of the Bakijai Officers of four districts viz. Kamrup, Nagaon, Dhubri and Cachar, covered in audit, were reviewed and the result thereof is mentioned in the following paragraphs.

(B) Government dues amounting to Rs. 6.76 lakhs relating to Forest, Fishery, Industry and Housing Departments was not systematically pursued through Bakijai proceedings.

(C) Thirty-nine cases involving a revenue of Rs. 6.73 lakhs were stuck off by Bakijai Officers holding the Government dues as irrecoverable.



(D) The following table gives the position of bakijai cases in 4 districts at the end of 1984-85, 1985-86 and 1986-87.

Outstanding as on 31st March.

| Name of District                | <u>1984-85</u>  |        | <u>1985-86</u>  |        | <u>1986-87</u>  |        |
|---------------------------------|-----------------|--------|-----------------|--------|-----------------|--------|
|                                 | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| (Amount in lakhs of rupees)     |                 |        |                 |        |                 |        |
| Kamrup                          | 1,732           | 148.90 | 1,251           | 129.07 | 3,917           | 140.35 |
| Nagaon                          | 975             | 69.37  | 1,073           | 78.79  | 1,213           | 32.58  |
| Dhubri                          | 556             | 9.33   | 856             | 2.11   | 259             | 5.98   |
| Sitchar<br>(in Cachar District) | 9,433           | 214.74 | 9,516           | 229.42 | 7,361           | 201.00 |

(E) A review of outstanding bakijai cases in respect of four departments (Forest, Industry, Fishery and Housing) by Audit between April and July, 1987 disclosed the following :-

(i) Between the period 1979-80 and 1984-85, 6 bakijai cases of arrear forest dues aggregating Rs. 2.14 lakhs were instituted by the Bakijai Officer, Kamrup for realisation. But the demand notices could not be served upon the certificate debtors as they were not available at their given addresses. No attempt was made thereafter to trace out the certificate debtors.

(ii) In 6 bakijai cases, demand notice were served by the Bakijai Officer, Kamrup during March, 1980 and February, 1987 for recovery of housing loan of Rs. 1.33 lakhs, Between April, 1981 and February, 1987, arrear dues amounting to Rs. 0.28 lakhs only were realised. Progress in the realisation of balance dues of Rs. 1.05 lakhs has not been received (February, 1988).

(iii) In 51 bakijai cases relating to the period falling between 1975-76 and 1985-86, due to non-vacation of stay orders issued by Government (in 49 cases) and Department (in 2 cases) between June 1976 and November 1985 on appeals by the certificate debtors, arrears dues aggregating Rs. 3.44 lakhs (Fishery dues : Rs. 1.96 lakhs, Forest dues : Rs. 1.11 lakhs, Rehabilitation loan : Rs. 0.23 lakhs, and Industrial loan : Rs. 0.14 lakh) had been awaiting realisation in two districts and Sub-division (Kamrup, Nagaon District and Sitchan Sub-division).

(iv) In Kamrup District, for recovery of fishery dues Rs. 0.33 lakh outstanding against a Co-operative Society called Min Samabay Samity relating to the year 1985-86, demand notice followed by warrant of arrest was issued between April and December 1986 in the course of bakijai proceedings against the certificate debtor (Secretary of the Samabay Samity) but could not be served as the debtor was not available at his given address. No further action was taken for recovery of dues in consultation with the District Co-operative Officer.

(F) Struck off cases

In Dhubri and Kamrup Districts 39 cases (Dhubri : 20-value : Rs. 5.35 lakhs, Kamrup : 19 value : Rs. 1.38 lakhs) were struck off the Register of Bakijai cases by the Bakijai Officers holding the dues as irrecoverable mainly due to non-availability of certificate debtors in the given address and their property for attachment.

4.2.1 The Department in their written Memorandum stated as follows:-

(A) The Deputy Commissioner, Kamrup submitted the details of the 6 (Six) Forest Bakijai cases. It is also reported by Deputy Commissioner, Kamrup that all the Bakijai Officers has been directed for speedy disposal of all Bakijai cases. The present position of the cases are as follows. :-

1. Bakijai case No. 1/81 (Forest) amount involved Rs. 79,790/-  
The case was started against Shri Nareswar Rava S/O, Narayan Ch. Rava of Sonapur. The certificate debtor was served with demand notice and on receipt of the demand notice, the certificate debtor did not take any steps for deposit of the forest dues. As such warrant of arrest has been issued U/S 29 of the B.P.D.R. Act, 1913 but the certificate debtor has not paid the dues even after issue of warrant of arrest.
2. Bakijai case No. 17/84 (Forest) amount involved Rs. 21,500.  
The case has been instituted against Shri Ajit Kumar Khanikar S/O Jogendra Khanikar of Capital complex, Dispur. The correct address of the certificate debtor was called for from the D.F.O., East Division, but for non receipt of the correct address of the certificate debtor from the D.F.O., realisation of dues could not be done by issue of demand notice.
3. Bakijai case No. 16/84 (Forest) amount involved Rs. 14,013/-  
The case was instituted against Shri Biren Beria S/O R Beria of village Moran of Dibrugarh District. On receipt of the demand notice the certificate debtor had deposited Rs. 1000/-. After that no action has been taken by the certificate debtor so warrant of arrest has been issued by the Bakijai Officer and the D.C. Paltanbazar Police Station has been asked to execute the warrant of Arrest, but the same has not been yet executed by the Deputy Commissioner concerned.
4. Bakijai case No. 20/84 (Forest) amount involved Rs. 17,238/-  
This case was instituted against Shri Ratul Barua S/O Krishna Barua of Rajaduar, North Guwahati. On receipt of the demand notice, the certificate debtor has failed to repay the forest dues. As such warrant of arrest has been issued against certificate debtor U/S 19 of B.P.D.R. Act. The O.C., North Guwahati has been directed to execute the warrant of arrest on 24-12-90 but execution of arrest by the O.C. concerned is awaited.

5. Bakijai case No.13/81 (Forest) amount involved Rs.45,584/-.  
The Deputy Commissioner, Kamrup has reported that due to non-receipt of correct address of the certificate debtor the case could not be processed. However reportedly steps taken for obtaining the correct address of the certificate debtor from D.F.O., Kamrup.

6. Bakijai case No.13/79-80 (Forest) amount involved Rs.36,173/-.  
The Deputy Commissioner, Kamrup reported that the case could not be processed due to non availability of correct address of the certificate debtor. The matter has been taken up with D.F.O., Kamrup for correct address of the certificate debtors as reported by Deputy Commissioner, Kamrup.

(B) The Deputy Commissioner, Kamrup have submitted the details of another 6 (Six) Bakijai cases.

1. Bakijai case No. 38/79-80 (Housing) amount involved Rs. 13,683/- the case was started against Shri Wakub Kharsee (Ali) s/o. Abdul Gufon of Paltan Bazar for Rs. 13,683/-. The original certificate debtor died and so the case has been started against his son and his wife. As per order of the Assam Board of Revenue vide order No. 41/RA (B.A.) (K)/83/5, dated 4-5-83, the certificate debtor was allowed to pay Rs. 250/- per month and accordingly the certificate debtor has paid Rs.11,350/- upto 12-10-92. Action for realisation of balance amount is being taken as per order of the Assam Board of Revenue, Assam.

2. Bakijai case No. 10/85 (Industrial loan) amount involved Rs. 11,240/-. The certificate debtor Shri Chitta Narayan Dutta. S/O Pratap Narayan Dutta has been served with demand notice and on receipt of the same. The certificate debtor has deposited Rs. 500/- on 20.10.86 Warrant of arrest has been issued for non-payment of the dues and on receipt of the warrant arrest, the certificate debtor has paid Rs. 3,300/- upto 9-10-92. The certificate debtor has been asked to pay the balance dues.

3. Bakijai case No. 35/76-80 (Housing Loan) amount involved Rs. 9,725/-. The certificate debtor Adhon Rahman and his brothers of village No. 2 Sarudampur under Hajo Police Station has been served with demand notice, the certificate debtor has deposited Rs. 800/- on 16-9-81 vide sl. 96 of Book No. 728. Thereafter the certificate debtor has deposited Rs. 10,600/-. Thus the certificate debtor has deposited in total Rs. 11,400/- during the period from 16-9-81 to 18-8-87. Action is being taken to realise the balance dues.
4. Bakijai case No. 1/84 (Housing Loan) amount involved Rs. 47,596/-. This case was started against Shri Anil Kumar Sritikan of Guwahati. On receipt of the demand notice, the certificate debtor has deposited Rs. 18,800/- during the period from 3-5-85 to 3-9-92. Action has been taken for realisation of balance dues by issuing fresh demand notice.
5. Bakijai case No. 28/85 (Industrial Loan) amount involved Rs. 13,238/-. The certificate debtor Shri Baidyanath Talukdar S/O. Ranu Kam Talukdar of Kalag (Bamunimaidan Miltonpur) was served with demand notice and on receipt of the same, the certificate debtor has paid Rs. 2,800/- during the period from 22-2-86 to 7-8-92. The certificate debtor has been asked to pay the balance dues.
6. Bakijai case No. 24/79-80 (Housing Loan). Amount involved Rs. 35,120/- an amount of Rs. 23,500/- has been realised from the certificate debtor upto 19-9-87.  
1. The certificate debtor has filed an appeal before the Bakijai Officer, Kamrup seeking time upto December, 1992 for the payment of balance amount as reported by Deputy Commissioner, Kamrup.

(C) It appears from the reports of concerned Deputy Commissioner that cases discussed at para 4.1.2 (E) (iii) have

been pending due to stay orders passed by the Government in the respective Department i.e. Fisheries, Industry etc. although the provision of BPER Act, 1913 under which cases are pending does not indicate any such provision but the courts concerned had to honour the direction of the highest authority. Therefore the Revenue Department which has been administering the provisions of BPER Act, 1913 through District Collectors has taken up the matter with respective Department to vacate such stay order or for withdraw the demand certificate filed before the District Collector on genuine grounds, if necessary for regularisation of the matter with immediate effect.

(D) Bakijai case No. 5/86 (Fishery) amount involved Rs. 33,123/- The certificate debtor Shri Jagya Ram Bharali of village Matoibari, Sonapur was served with demand notice, but the certificate debtor has failed to pay the Fishery dues. So warrant of arrest has been issued and on execution of warrant of arrest the certificate debtor appeared on 18-7-92 and agreed to pay the dues on 7th August, 1992 and the certificate debtor was accordingly freed from warrant of arrest. The certificated debtor has appeared on 7-8-92 but prayed for further time to pay the dues.

(e) The Deputy Commissioner, Kamrup in his report stated that the 19 cases which involved 1.38 lakhs has been struck off from the Bakijai Register by the Bakijai Officer holding that the dues are not recoverable mainly due to non availability of the certificate debtors in the given address furnished by concerning Department i.e. Forest, Industry, Housing and Fisheries Department.

In respect of 20 cases involving Rs. 5.35 lakhs of Dhubri District the present position is still awaited.

4.2.2 The Audit has brought out the position of Bakijai cases in 4 (four) district only. Hence, the outgoing Committee though it proper to obtain the entire position of this state. The Department have furnished the required information in respect of Bakijai cases pending as on 31-12-88 so far received by them from Deputy Commissioners and S.D.Os. vide their letter NoRLR 39/89/53, dt. 11-5-89

| <u>Name of Districts</u> | <u>No of Bakijai cases.</u> |
|--------------------------|-----------------------------|
| 1. Goalpara              | 1026                        |
| 2. Dhubni                | 1456                        |
| 3. Kokrajhar             | 992                         |
| 4. Barpeta               | 2209                        |
| 5. Kamrup                | 2917                        |
| 6. Nalbari               | 711                         |
| 7. Larrung               | 491                         |
| 8. Sonitpur              | 1059                        |
| 9. Lakhimpur             | 3146                        |
| 10. Nagaon               | 2327                        |
| 11. Cachar               | 4388                        |
| 12. Jorhat               | 1633                        |
| 13. Sibsagar             | 802                         |
| 14. Dibrugarh            | 1530                        |
| 15. Golaghat             | 513                         |
| 16. Karbi-Anglong        | 869                         |
| 17. N.C. Hills.          | 367                         |

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26,436

OBSERVATION | RECOMMENDATION

4.3.1. From the reply of the Department, the Committee could not understand as to why the Bakijai Proceedings served no useful purpose in realisation of outstanding dues of the Government pending for long years except striking out cases holding the dues as unrecoverable due to non-availability of the debtors. The Committee apprehends that due to lack of sincere efforts, these Bakijai cases are piling-up years together without disposal. The Committee, therefore, feels it desirable to keep this para pending for thorough examination only after receipt of a detail report of enquiry from the Department. The enquiry should include interalia reasons for delay in disposal of these 26,436 cases and involvement of Government officials responsible for lending Government money without proper address of the loanee.

4.3.2. The Committee, therefore, recommends that an officer of the Land Revenue Department not below the rank of Deputy Secretary should be engaged as outlined in the foregoing para to enquire upto the matter and his report may be furnished to the Committee within 30-6-93.

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CHAPTER - V

NON-IMPOSITION OF PENALTY

( Audit Para 4'2/CAG/87-88).

5.1.1. According to the rules framed under the Assam Land and Revenue Regulation, 1886, land revenue not paid upto 15th March of the revenue year, shall be deemed to be arrear revenue and every person liable to pay shall be deemed to be a defaulter. Under the rules, when an arrear has accrued, an additional charge by way of penalty, in the form of Court fee stamp of one rupee on processes served on defaulters, shall be levied.

5.1.2. The Audit has brought out that, in 97,401 cases of eight mauzas under Golaghat, Jorhat and Nagoan Districts, land revenue was not paid on due dates. The Mauzadars collected the arrears of land revenue without realising the penalty at the prescribed rate from the defaulters. This resulted in loss of revenue of Rs.97,401 during the period from 1979-80 to 1986-87.

5.2.1. The Department in their written memorandum have stated the position as under :-

(a) In the audit objection at para 4.2 of 1987-88 it is stated that in 97,401 cases of 8 mouza under Golaghat, Jorhat and Nagoan Districts. Land Revenue was not paid on due dates, The Mouzadars collected the arrears of land revenue without realising the penalty at the prescribed rate from the defaulters. This resulted in loss of revenue Rs. 97,401- during the period 1979-80 to 1986-87.

(b) The Deputy Commissioners of Golaghat, Jorhat and Nagoan has submitted report on audit objection of para 4.2 of 1987-88 regarding Non-imposition/Non-realisation of penalty at the prescribed rate from the defaulting pattadars.

(c) The Deputy Commissioner, Golaghat has reported that out of 97,401 cases as mentioned in the para 4.2 no indication whatsoever has been given to the number and nature of the cases relating to mouzas of this district. However,

Mouzadars have been instructed to take appropriate action on all the paras of audit objection which are received from time to time.

(d) The Deputy Commissioner, Jorhat has reported that in none of the cases specific details have been indicated in the audit objection. Only the number of cases where no penalty were imposed in each Mouza have been indicated. Unless the details of the land scheduled and the settlement holder there on is given it would not be possible to ascertain whether or not this penalty was imposed by the Mousaders. However, the Mouzadar have been instructed to realise all such defaulted amount henceforth.

(e) The Deputy Commissioner, Nagoan has reported that there are 33,133 Nos of non realisation of penalty cases under the Nagoan Sadar Sub-Division. Out of the above cases the Mouzadars concerned have already realised a sum of Rs.2,704/- (Rupees two thousand seven hundred & four) only from the defaulter pattadars. The Deputy Commissioner has also reported that this is a flood prone area and so the public is not in a position to pay the land revenue in time. Hence the Mouzadars were realising the land revenue without the mirans.

OBSERVATION | RECOMMENDATION

5.3.1. The Audit objection that due to non-imposition of penalty in 97,401 cases for delayed payment, Government sustained loss of revenue of Rs. 97,401/- only during the period from 1979-80 to 1986-87. The Department in their oral deposition categorically stated that in the Audit Report there is no mention about the specific cases. It is also stated that the arrears involved suffered from devastating floods. If there is hardship,

there is a circular of the Government by which remission is permissible. Government may issue suspension of payment of revenue when it is felt necessary. During 1985-86 there were 5 successive floods. Even the central team had to come here. There was devastating floods. In such cases Government may issue remission.

5.3.2 The Committee desires that in future such arrears may not arise for which necessary instruction may be issued to all concerned.

CHAPTER 12

MISCELLANEOUS :

(a) Non-realisation of penalty from the encroachers

( Audit para 5'3/CAG/86-87)

6.1.1 According to the Rules framed under the Assam Land and Revenue Regulation, 1886, a person in unauthorised possession of Government land without any bonafide claim, is to be issued a notice requiring him to vacate the land within 15 days of the date of publication/service of the notice. Any person intentionally disobeying the notice shall be liable to pay penalty which may extend to two hundred rupees and in case of continued disobedience, to a further penalty which may extend to fifty rupees for each day during which such breach continued.

6.1.2 The Audit has pointed out that in Jorhat District the Deputy Commissioner registered 38 cases of encroachment during the years 1983-84 to 1985-86. Though notices were served (between 20th June 1984 and 26th May 1986) upon the encroachers, they were not ejected. No penalties had either been imposed in these cases. The duration of encroachment in these cases ranged from 20 to 725 days upto 30th June 1986 beyond the notice period of 15 days. The penalty leviable at the prescribed maximum rates worked out to Rs.6,85,700/-.

6.2.1 The Department in their written memorandum has stated that the encroachment cases are generally instituted under Rule 18(2) & 18(3) of the Rules framed under the Assam Land & Revenue Regulation, 1886 and disposed of in the manner prescribed therein. Under the provisions of the Rule 18(2) the encroachers of reserved roads or road-side land or land for the grazing of village cattle or for other public purposes are ejected or ordered to vacate the land forthwith and crop etc. raised are sold, confiscated or destroyed. Under the provisions of Rule 18(3) of the said rules ejected is done..

by publication of a notice requiring the unauthorised occupant to vacate the land specified in the notice within 15 days of the publication of the notice in manner prescribed in the said Rules. Any building house, fences, crops etc. which had not been removed in accordance with such notice are confiscated to the Government. Thus the cases are completed under these two rules viz. Rule 18(2) and 18(3) and no scope is kept for going to rule 18(5) which provides for action to be taken in cases where the encroachers internationally disobey Sub-Rule (2) and (3) under Rule 18. Rules 18(2) and 18(3) are as such self sufficient and hence no question of going to rule 18(5) arise. Of course, some cases under Rule 18 (3) take more time than 15 days due to some unavoidable problems such as faulty encroachment reports, Judicial interference, Preoccupation of executing officers in other duties etc. But nevertheless, the question of going to rule 18 (5) does not generally arise in these cases also. The 38 encroachment cases as pointed out in Draft para 5'3 have no details. But as desired by Deputy Commissioner, Jorhat, details have been collected from Accountant General's office, Shillong and sent to Deputy Commissioner, Jorhat vide Government letter No. RSS, 268/92/19 dt. 19-5-92. But in reply Deputy Commissioner, vide his letter No. JPA.1/92/15, dt. 16-7-92 has intimated that due to some unavoidable problems they could not realise the penalty even though evictions were not duly carried out after the notice period. In his reply the Deputy Commissioner, Jorhat did not mention any specific unavoidable cause for not carrying out the eviction duly. The Government had asked the Deputy Commissioner to give specific reasons why the evictions could not be carried out and why the penal provisions under Rule 18 (5) could not be effected.

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OBSERVATION | RECOMMENDATION

6.3.1 According to audit, in Jorhat District in 38 cases of encroachment no penalty was levied as per provisions, for un-authorised occupation of Government land, resulting loss of revenue amounting to Rs. 6.87 lakhs. Now, the question arises that when the encroacher did not vacate the land inspite of notices issued to them why no penalty was imposed as per provisions of Rules. The Department could not adduce a convincing reply except saying that the Deputy Commissioner Jorhat has been asked to give specific reasons why the evictions could not be carried out and why the penal provisions could not be effected.

6.3.2 The Committee considers the inaction of the Deputy Commissioner, Jorhat as laxity on his part and wants to know the latest position of eviction and realisation of penalty from the encroachers.

(b) Loss due to delay in sale of defaulting estate.

(Audit para 5.4/CAG/86-87)

7.1.1 As per provisions of the Assam Land and Revenue Regulation, 1886, when arrears in collection of land revenue has accrued in respect of a permanently settled estate or of an estate in which the settlement holder has a permanent, heritable and transferrable right of use and occupancy, the Deputy Commissioner may on the basis of report of concerned mauzadar sell the estate by auction after the expiry of at least 30 days from the date on which the sale has been published in the official gazette.

7.1.2 The Audit has brought out that in Barpeta Mauza, for default in payment of land revenue for a continuous period of 13 to 30 years falling between revenue years 1955-56 and 1984-85 arrears amounting to Rs. 1,45,644 had accrued in 610 cases. All these 610 cases were submitted to the Deputy Commissioner, Barpeta by the Mauzadar in 7 different batches

between 10th August, 1981 and 17th September, 1985 for arranging sale of the estates. No further action had been taken (upto March 1986) by the Deputy Commissioner on these cases and the lands involved continued to be under occupation of defaulting pattadars (holder of land) and further revenue amounting to Rs. 20,710 during the years from 1981-82 to 1985-86 was also recoverable.

7.2.1 The Department in their written reply have stated that out of 610 sale cases submitted by the mauzadar Barpeta during the period 10th August, 1981 and 17th September, 1985 an amount of Rs. 1,11,403,11/- in 511 cases was realised by Deputy Commissioner, office and the Mouzadar and all these cases were dropped. In respect of balance 99 sale cases involving an amount of Rs. 34,240,69/- there was no bidder and the defaulting estates were purchased by the Government under Rule 141 of Settlement Rule at Rs. 1 each.

OBSERVATION | RECOMMENDATION.

7.3.1 The Committee observes that 610 cases in Barpeta Mouza defaulted payment of land revenue for 13 to 30 years upto 1984-85 for which the cases were submitted to the Deputy Commissioner by the Mouzadar for sale of the estates. But no further action was taken by the Deputy Commissioner resulting in loss of revenue amounting to Rs. 1,45,644/- with further accumulating to Rs. 20,710/- only for subsequent years. The Department has now stated that they could realise Rs. 1,11,403.11/- in 511 cases and in respect of remaining 99 sale cases no bidder was available and the estate were purchased by Government at Rs 1 each under Rule 141 of Settlement Rules.

7.3.2 In view of the action taken by the Government the Committee desires that the matter may be dropped.

SUMMARY OF OBSERVATION/RECOMMENDATION

| Sl. No<br>(1) | Reference to<br>Para No.<br>(2) | Observations/Recommendations<br>(3)   |
|---------------|---------------------------------|---|
| 1.            | 1.8.                            | The Committee therefore recommends that the land revenue Department including Deputy Commissioners and S.D.O.'s should take particular care to meet the Audit objection at the first available opportunity. The Committee would further like to know the latest position of settlement of outstanding Audit Objections.   |
| 2.            | 2.3.1                           | From the Audit para it is cleared that there was no systematic supervision over the revenue collections in the Karimganj District. The authority could know about the misappropriation of revenue only when it was pointed out in Audit.  |
| 3.            | 2.3.2.                          | On receipt of the information, the authority had drawn up Departmental proceedings and also a police case against the delinquent officers. As a result, the proceedings the accused officers & Sr. IV, status lost their jobs for realisation of the misappropriated amount, Bahijai proceedings have been started. However, the Committee is a dark about the outcome of the Bahijai proceedings as well as the police case. |



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Apart from the non-gazetted staff, it appears that some one in the higher status immediately after D.C., Karimganj who was in overall charge of the Karimganj Tahsil was also responsible for effective supervision of revenue collection and proper accounting thereof. It is not cleared to the Committee, why action was not taken against the higher officer in charge of the Tahsil.

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2.3.4.

The Committee therefore, recommends that the Government in future will hold responsible the person who is in ultimate charge of the affairs of revenue collection in the Tahsil. The Committee would also like to know the result of the police case as well as the Bakijai proceedings.

6.

3.3.1.

Retention of heavy cash balance by the Mauzadars amounting to Rs.16,24,434 upto March, 1987 in 15 Mauzas of 6 Districts of Sibsagar, Dibrugarh, Nagoan, Kamrup, Barpeta and Nalbari. Such unauthorised retention is stated to have gone-up to Rs. 26.55 lakhs, as reported after studying 34 Mauzas in seven Districts of Barpeta, Darrang, Dibrugarh, Golaghat, Nagoan, Lakhimpur and Jorhat.

7.

3.3.2.

The finding of the Audit are based on test audit. The Committee apprehends that such unauthorised retention of revenue collection by the Mauzadars would be more, if special audit is conducted in all the District covering the entire Mauza when Mauzadari system of land revenue collection

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is in force.

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3.3.3

In respect of Baghmana Muza of Sonitpur District, the Department stated that they are yet to receive any report from the S.D.O., Biswanath. The Committee finds that the report of the CAG of India (R/R) for 1987-88 in which the audit objection has found place was presented before the House on 8-10-90. Even, before, the matter was reported to Government in September, 1988 by Audit. The Committee consider the apathetic attitude on the part of the concerned S.D.O. as unfortunate. Departmental action upon the person/persons at fault should immediately be taken and reported to the Committee latest by 1.3.93.

9.

3.3.4

From the departmental memorandum the position of realisation of unauthorised retention of revenue collection appears to be as under :-

1. No. of cases of realisation in full (including cases of adjustment of Commission) = 30
2. No. of cases of part realisation = 11
3. No. of cases when information of realisation is yet wanting = 8

|       |     |
|-------|-----|
| Total | 49. |
|-------|-----|

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3.3.5

The Committee express satisfaction that a sizeable number of cases of irregular retention of revenue collection in hands by the Muzadars have been reduced. The PAC recommends that the Muza Accounts of the entire state should be made upto date within

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a period of 6 months by entrusting responsibilities upon the officer i/c in the Districts and Sub-divisions and a report thereof may be furnished to the Committee.

11 4.3.1

From the reply of the Department, the Committee could not understand as to why the Bakijai proceedings served no useful purpose in realisation of outstanding dues of the Government pending for long years except striking out cases holding the dues as unrecoverable due to non-availability of the debtors. The Committee apprehends that due to lack of sincere effort, these Bakijai cases are piling-up years together without disposal. The Committee, therefore, feels it desirable to keep this para pending for thorough examination only after receipt of a detail report of enquiry from the Department. The enquiry should include inter alia reasons for delay in disposal of these 26,436 cases and involvement of Government officials responsible for lending Government money without proper address of the loanee.

12. 4.3.2

The Committee, therefore, recommends that an officer of the Land Revenue Department not below the rank of Deputy Secretary should be engaged as outlined in the foregoing para to enquire upto the matter and his report may be furnished to the Committee within 30-6-93.

13. 5.3.1

The Audit objection that due to non-imposition of penalty in 97,401 cases for delayed payment, Government sustained loss of

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revenue of Rs. 97,401/- only during the period from 1979-80 to 1986-87. The Department in their oral deposition categorically stated that in the Audit Report there is no mention about the specific cases. It is also stated that the areas involved suffered from devastating floods. If there is hardship there is a circular of the Government by which remission is permissible. Government may issue suspension of payment of revenue when it is felt necessary. During 1985-86 there were 5 successive floods. Even, the central team had to come here, there was devastating floods. In such cases Government may issue remission.

14. 5.3.2

The Committee desire that in future such areas may not arise for which necessary instruction may be issued to all concerned.

15. 6.3.1

According to Audit, in Jorhat District in 38 cases of encroachment no penalty was levied as per provisions, for un-authorized occupation of Government land, resulting loss of revenue amounting to Rs. 6.87 lakhs, Now the question arised that when the encroacher did not vacate the land inspite of notices issued to them why no penalty was imposed as per provisions of Rules. The Department could not adduce a conviencing reply except saying that the Deputy Commissioner, Jorhat has been asked to give specific reasons why the evictions could not be carried out and why penal provisions could not be effected.

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6.3.2.

The Committee considers the inaction of the Deputy Commissioner, Jorhat as laxity on his part and wants to know the latest position of eviction and realisation of penalty from the encroachers.

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7.3.1.

The Committee observes that 610 cases in Barpeta Mouza defaulted payment of land revenue for 13 to 30 years upto 1984-85 for which the cases were submitted to the Deputy Commissioner by the Mouzadar for sale of the estates. But no further action was taken by the Deputy Commissioner resulting in loss of revenue amounting to Rs.1,45,644/- with further accumulating to Rs.20,710/- only for subsequent years. The Department has now stated that they could realise Rs.1,11,403,11 in 511 cases and in respect of remaining 99 sale cases no bidder was available and the estate were purchased by Government at Rs. 1 each under Rule 141 of Settlement Rules.

18.

7.3.2.

In view of the action taken by the Government the Committee desires that the matter may be dropped.