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**REPORT OF THE SUBJECT COMMITTEE**  
**ON**  
**THE KERALA REVENUE RECOVERY**  
**(AMENDMENT) BILL, 2024**  
**AND**  
**THE BILL AS REPORTED BY THE SUBJECT COMMITTEE**

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Presented on 4<sup>th</sup> July, 2024.

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**SUBJECT COMMITTEE II**  
**(LAND REVENUE AND DEVASWOM)**  
**(2023-2026)**

**Composition**

*Chairman:*

Shri K. Rajan,  
Minister for Revenue and Housing.

*Ex-Officio Member:*

Shri V. N. Vasavan,  
Minister for Ports, Co-operation and Devaswoms.

*Members:*

Shri Ahammad Devarkovil

DR. N. Jayaraj

Shri N. A. Nellikkunnu

Shri K. D. Prasenan

Shri P. T. A. Rahim

Shri M. Rajagopalan

Shri Saneeshkumar Joseph

Shri P. V. Sreenijin.

*Legislature Secretariat:*

DR. N. Krishna Kumar, Secretary

Shri R. Venugopal, Joint Secretary

Shri Anil Kumar B., Deputy Secretary

Shri Mohanan O., Under Secretary.

# THE KERALA REVENUE RECOVERY

## (AMENDMENT) BILL, 2024

(Report of the Subject Committee)

The Kerala Revenue Recovery (Amendment) Bill, 2024 was referred to Subject Committee II (Land Revenue and Devaswom). Subject Committee II considered the Bill clause by clause and now submits this report with the Bill as reported by the Subject Committee annexed thereto.

2. The Kerala Revenue Recovery (Amendment) Bill, 2024 was published as a Gazette Extraordinary dated 7-6-2024. The Bill was introduced in the Assembly on 1<sup>st</sup> July, 2024 and was referred to the Subject Committee II on the same day.

3. The Committee considered the Bill clause by clause at meetings held on 1<sup>st</sup> and 2<sup>nd</sup> July, 2024. The Committee recommends to adopt the Bill with the following modifications:—

### *Clause 2*

(1) in item (i) for the words “by the Government” the words “on behalf of the Government or the institution” shall be substituted.

(2) in item (iii) for the word “online” the words “online mode” shall be substituted.

### *Clause 3*

in item (ii) for the words “such interest” the words “such interest rate” shall be substituted.

### *Clause 5*

item (3) shall be omitted and the following sub-section shall be inserted.

“(3) The defaulter may request the collector to limit the attachment on a portion of the immovable property attached, if it is found that the total amount of the fair value and the value of improvements in it exceeds the arrear amount. On receiving such application the collector may limit the attachment on

a portion of such property if he is satisfied that the arrear can be collected by selling such portion of the property.

Explanation :— For the purpose of this sub-section, fair value means fair value fixed under the Kerala Stamp Act, 1959 (Act 17 of 1959).”

*Clause 8*

(1) in sub-item (b) of item (4) after the words “processing charges” the symbols and words “, as the case may be,” shall be inserted.

(2) sub-section (6) shall be omitted and the following sub-section shall be inserted.

“(6) When an immovable property is purchased on behalf of Government or any institution notified under section 71 of this Act, the collector shall calculate the value of the property in accordance with the provisions contained in clause (b) of sub-section (1) of section 26 and section 27 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013). If the value so calculated is not sufficient to discharge the arrear dues and the interest thereon and other charges, it shall be deducted from such dues and the deficit amount shall be continued as arrear and if the value so calculated exceeds such dues, the balance amount shall be paid over to the defaulter after liquidating such dues, in such manner as may be prescribed.”

*Clause 12*

After the words “certified by him” the words “the words” shall be substituted with “the words, symbols and figures”.

*Clause 14*

(1) in section 83A proposed to be incorporated,—

(i) the words “for a specified period not exceeding one year” shall be omitted;

(ii) for the word “empowered” the word “notified” shall be substituted;

(2) in section 83B,—

(i) the words “ for a specified period” shall be omitted;

(ii) for the word “prescribed” the word “notified” shall be substituted;

(3) in section 83C,—

(i) for marginal heading, the following marginal heading shall be substituted, namely:— “Settlement Scheme for Bought-in-Land.—”;

(ii) the proviso shall be omitted.

(4) after section 83C, the following section shall be added, namely:—

“83D. *Intimation of Settlement Scheme.*— If any settlement scheme is introduced by the requisition authority for the recovery of arrears or any settlement is entered into between the defaulter and the requisition authority concerned, after the initiation of revenue recovery proceedings, it shall be done under the prior intimation of the Collector or the authorised officer concerned:

Provided that in such instances of settlement of arrears under the settlement scheme, the requisition authority concerned is liable to remit the expenses incurred in connection with the recovery proceedings till the date of such settlement along with the processing charges or collection charges, as the case may be.”.

4. All other changes are either verbal or consequential.

5. The minutes of dissent is appended.

Thiruvananthapuram,

4<sup>th</sup> July 2024.

K. RAJAN,

*Chairman,  
Subject Committee II.*

APPENDIX I  
വിയോജനക്കുറിപ്പ്

റവന്യൂ റിക്കവറി കേസുകളിൽ സ്റ്റേ അനുവദിക്കുന്നതിനും കുടിശ്ശിക തവണകളായി കൊടുക്കുന്നതിന് സാവകാശം നൽകുന്നതിനും നികുതി കുടിശ്ശികയുടെ പലിശ 12%-ൽ നിന്നും 9% ആയി കുറയ്ക്കുന്നതിനും ലേലത്തിൽ എടുക്കാൻ ആളില്ലാതെ വരുന്ന സാഹചര്യത്തിൽ ബോട്ട്-ഇൻ-ലാൻഡ് ആയി എടുക്കുന്ന വസ്തു തിരികെ നൽകുന്നത് സംബന്ധിച്ച പ്രായോഗിക ബുദ്ധിമുട്ടുകൾ പരിഹരിക്കുന്നതിനാണ് The Kerala Revenue Recovery (Amendment) ബിൽ, 2024-ൽ വ്യവസ്ഥ ചെയ്തിരിക്കുന്നത്. പ്രസ്തുത വ്യവസ്ഥകൾ സ്വാഗതാർഹമാണ്.

എന്നാൽ റവന്യൂ റിക്കവറി സംബന്ധിച്ച നടപടി ക്രമങ്ങളിൽ ഇളവ് നൽകുന്നതിനോടൊപ്പം കുടിശ്ശികക്കാർക്ക് ആശ്വാസം പകരുന്ന ചില വ്യവസ്ഥകൾ കൂടി ബില്ലിൽ ഉൾപ്പെടുത്തേണ്ടതായി കാണുന്നു.

ബോട്ട്- ഇൻ- ലാൻഡ് ആയി സർക്കാർ കൈവശം വെച്ചിരിക്കുന്ന അല്ലെങ്കിൽ വകുപ്പ് 71 പ്രകാരം നോട്ടീഫൈ ചെയ്യപ്പെട്ട സ്ഥാപനങ്ങൾ കൈവശം വെച്ചിരിക്കുന്ന ഭൂമിയിന്മേൽ വായ്പ എടുത്ത വ്യക്തി അഞ്ചു വർഷത്തിനുള്ളിൽ മരണപ്പെട്ടാൽ ടിയാന്റെ അവകാശികൾക്ക് ടി വസ്തു നിയമാനുസൃതം തിരികെ ലഭിക്കുന്നതിനുള്ള വ്യവസ്ഥകൾ ഉൾപ്പെടുത്തേണ്ടതാണ്.

ഭൂഹിതനായ കുടിശ്ശികക്കാരന് ബോട്ട്- ഇൻ- ലാൻഡ് ആയി സർക്കാർ / സ്ഥാപനം ഏറ്റെടുത്ത വസ്തുവിന്മേലുള്ള കുടിശ്ശിക പൂർണ്ണമായും അഞ്ച് വർഷത്തിനുള്ളിൽ ഒടുക്കാൻ കഴിയാതെ വരുന്ന സാഹചര്യത്തിൽ, അയാൾ അപേക്ഷിക്കുന്ന പക്ഷം ടി കാലയളവിനുള്ളിൽ അയാൾ ഒടുക്കിയ തുകയ്ക്ക് ആനുപാതികമായ വസ്തു മടക്കി നൽകാൻ കൂടി വ്യവസ്ഥ ചെയ്യാവുന്നതാണ്.

വകുപ്പ് 71 പ്രകാരം നോട്ടീഫൈ ചെയ്ത സ്ഥാപനങ്ങൾ ആർ.ആർ. നടപടികൾ ആരംഭിച്ചതിനുശേഷം ആ സ്ഥാപനവുമായി കുടിശ്ശികക്കാരൻ നേരിട്ട് ബന്ധപ്പെട്ട് കുടിശ്ശിക അടച്ചാൽ കുടിശ്ശികയുടെ ഒരു ശതമാനം മാത്രമാണ് സർവ്വീസ് ചാർജ്ജ് ആയിട്ട് ഈടാക്കി വരുന്നത്. സർക്കാർ വകുപ്പുകളും സർവ്വീസ് ചാർജ്ജ് ഒരു ശതമാനമായി കുറച്ചാൽ കുടിശ്ശികക്കാർക്ക് ഏറെ ആശ്വാസം ലഭിക്കുന്നതാണ്.

ബില്ലിലെ ഖണ്ഡം 3 പ്രകാരം ഭേദഗതി ചെയ്യുന്ന വകുപ്പ് 6-ൽ പൊതു നികുതി കുടിശ്ശികയ്ക്കുള്ള പലിശ 12%-ൽ നിന്നും 9% ആയി കുറച്ചിരിക്കുന്നു. ആക്ടിലെ വകുപ്പ് 71-ൽ വിജ്ഞാപനം ചെയ്യപ്പെട്ടിട്ടുള്ള സ്ഥാപനവും കുടിശ്ശികക്കാരനും തമ്മിൽ ഉണ്ടാക്കിയിട്ടുള്ള കരാറിൽ പലിശ നിരക്ക് എന്ത് തന്നെ ആയാലും ആയത് 9%-നേക്കാൾ



അധികരിക്കാൻ പാടില്ല എന്ന വ്യവസ്ഥ കൂടി ഉൾപ്പെടുത്തണം. അല്ലാത്തപക്ഷം സ്ഥാപനം 9%-ത്തിനു മുകളിൽ പലിശയുള്ള കരാറാണ് ഉണ്ടാക്കിയിട്ടുള്ളതെങ്കിൽ ഈ ആനുകൂല്യം കുടിശ്ശികക്കാരന് ലഭിക്കില്ല.

5 ലക്ഷം വരെയുള്ള കുടിശ്ശികയ്ക്ക് ഗ്രാമങ്ങളിൽ 1 ഏക്കറും നഗരത്തിൽ 50 സെന്റും വരെയുള്ള കൃഷി ഭൂമികളെ ജപ്തിയിൽ നിന്നും ഒഴിവാക്കുന്നതിന് വ്യവസ്ഥ ഉൾപ്പെടുത്തേണ്ടതാണ്.

കുടിശ്ശികക്കാരന്റെ ജപ്തി ചെയ്യേണ്ടുന്ന വസ്തു ആളുടെ ഏക കിടപ്പാടവും ആയത് 1000 ചതുരശ്ര അടിയിൽ കുറവും ആണെങ്കിൽ ജപ്തി പാടില്ലെന്ന വ്യവസ്ഥയും ഉൾപ്പെടുത്തേണ്ടതാണ്.

ചെറുകിട കച്ചവടക്കാരുടെയും ചെറുകിട കർഷകരുടെയും സ്ഥാപനങ്ങളെയും കൃഷി ഭൂമിയെയും ജപ്തിയിൽ നിന്നും ഒഴിവാക്കി പകരം സംവിധാനങ്ങൾ കൊണ്ടുവരുന്നതിനുള്ള വ്യവസ്ഥകൾ ഉൾപ്പെടുത്തേണ്ടതാണ്.

റവന്യൂ റിക്കവറി ആക്റ്റിൽ ഭേദഗതി വരുത്തുമ്പോൾ ലിമിറ്റേഷൻ ആക്ട് പ്രകാരം കാലാവധി കഴിഞ്ഞ കുടിശ്ശിക ഈടാക്കുന്നതിനുള്ള കാലപരിധി സംബന്ധിച്ച് വ്യക്തത വരുത്തി നിയമനിർമ്മാണം നടത്തുന്നത് ഉചിതമായി കാണുന്നു.

മേൽപ്പറഞ്ഞ കാര്യങ്ങൾക്ക് വ്യവസ്ഥ ചെയ്തിട്ടില്ലാത്തതിനാൽ ബില്ലിനോട് വിധേയജിപ്റ്റ് രേഖപ്പെടുത്തുന്നു.

എൻ. എ. നെല്ലിക്കുന്ന് (ഒപ്പ്)

സനീഷ്കുമാർ ജോസഫ് (ഒപ്പ്)

APPENDIX II

**THE KERALA REVENUE RECOVERY (AMENDMENT) BILL, 2024**

(As Reported by the Subject Committee)

[The words underlined /sidelined indicate the modifications suggested by the Committee. Omissions are indicated by asterisks.]

A

*BILL*

*further to amend the Kerala Revenue Recovery Act, 1968.*

*Preamble.*—WHEREAS, it is expedient further to amend the Kerala Revenue Recovery Act, 1968 for the purposes hereinafter appearing;

BE it enacted in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Revenue Recovery (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 2.*—In section 2 of the Kerala Revenue Recovery Act, 1968 (15 of 1968) (hereinafter referred to as the principal Act),—

(i) after clause (b), the following clauses shall be inserted, namely:—

“(ba) “bought-in-land” means and includes any immovable property purchased on behalf of the Government or the institution under sub-section (2) of section 50 of this Act;

(bb) “collection charges” means and includes any amount payable by the defaulter to the Government, at such rate as may be prescribed by the Government in this behalf, for the realisation of amount under the provisions of this Act;”;

(ii) in item (ii) of clause (d) after the words “any property attached”, the words “and service of the notice under postage” shall be inserted;

(iii) after clause (f), the following clause shall be inserted, namely:—

“(fa) “e-auction” means an auction conducted through online mode.”;

(iv) after clause (i), the following clause shall be inserted, namely:—

“(ia) “processing charge” means the amount payable to the Government by an institution notified under section 71 of this Act, at such rate as may be prescribed by the Government in this behalf, in the instances of realisation of arrears directly by the requisition authority after the initiation of revenue recovery proceedings;”.

3. *Amendment of section 6.*—In section 6 of the principal Act,—

(i) for the words “twelve per cent”, the words “nine per cent” shall be substituted;

(ii) after the existing provision, the following proviso shall be added, namely:—

“Provided that such interest rate shall not exceed the contractual rate of interest, if any, entered into between the defaulter and the institution, in cases where the recovery is initiated upon the application of the institution notified under section 71 of this Act.”.

4. *Amendment of section 12.*—In sub-section (1) of section 12 of the principal Act,—

(i) after the words “public auction”, the words “which may include e-auction” shall be inserted;

(ii) after the words “notice shall also be published”, the words “in a newspaper having circulation in the area in which the attachment or sale takes place or both and in the website of the District Administration concerned” shall be inserted.

5. *Amendment of section 36.*—In section 36 of the principal Act, after sub-section (2), the following sub-section shall be added, namely:—

“(3) The defaulter may request the collector to limit the attachment on a portion of the the immovable property attached, if it is found that the total amount of the fair value and the value of improvements in it exceeds the arrear amount. On receiving such application the collector may limit the attachment on a portion of such property if he is satisfied that the arrear can be collected by selling such portion of the property.

Explanation:—For the purpose of this sub-section, fair value means fair value fixed under the Kerala Stamp Act, 1959 (Act 17 of 1959).”

6. *Amendment of section 44.*—In section 44 of the principal Act, after sub-section (3) the following sub-section shall be inserted, namely:—

“(4) Notwithstanding anything contained in this Act, the defaulter may be permitted to make an agreement for sale of the immovable property attached wholly or in part after getting permission from the Collector upon an application jointly submitted by the defaulter and the purchaser of the property. The purchaser shall, before executing the sale deed, remit the revenue recovery dues with interest and other charges out of the sale consideration as per the said agreement at the village office or at the treasury through challan and the original receipt shall be produced before the Collector.”.

7. *Amendment of section 49.*—In section 49 of the principal Act,—

(i) in item (1) after the words “public auction”, the words and symbol “including e-auction” shall be inserted;

(ii) in item (2) after the words “duly served and published”, the words “in a newspaper having circulation in the area in which the attachment or sale takes place or both and in the website of the District Administration concerned” shall be inserted.

8. *Amendment of section 50.*—In section 50 of the principal Act,—

(1) for the marginal heading, the following marginal heading shall be substituted, namely:—

*“Bidding on behalf of the Government or the institution notified under section 71 of this Act”;*

(2) in sub-section (2),—

(a) in item (i), for the words “on behalf of the Government for an amount of ten paise”, the words and figure “on behalf of the Government or the institution notified under section 71 of this Act for an amount of one rupee” shall be substituted;

(b) in item (ii),—

(i) for the words “on behalf of the Government for an amount higher than such bid by ten paise”, the words, figure and symbols “on behalf of the Government or the institution notified under section 71 of this Act, as the case may be, for an amount higher than such bid by one rupee,” shall be substituted;

(ii) after the words “in either case the Government”, the words and figure “or the institution notified under section 71 of this Act” shall be inserted;

(3) in sub-section (3), after the words “on behalf of the Government”, the words and figure “or the institution notified under section 71 of this Act” shall be inserted;

(4) in sub-section (4),—

(a) after the words “on behalf of the Government”, the words and figure “or the institution notified under section 71 of this Act” shall be inserted;

(b) after the words “take possession of the property”, the words, figure and symbols “and if the property is purchased under this section on behalf of the institution notified under section 71, possession of the property shall be handed

over to such institution and appropriate changes shall be effected in the revenue records, after realizing the collection or processing charges, as the case may be, from such institution” shall be inserted;

(5) after sub-section (4), the following sub-sections shall be added, namely:—

“(5) When a property is purchased as bought-in-land, necessary changes are to be made in the village records and the same shall be intimated to the defaulter and to the sub-registry office concerned in the prescribed form.

(6) When an immovable property is purchased on behalf of Government or any institution notified under section 71 of this Act, the Collector shall calculate the value of the property in accordance with the provisions contained in clause (b) of sub-section (1) of section 26 and section 27 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013). If the value so calculated is not sufficient to discharge the arrear dues and the interest thereon and other charges, it shall be deducted from such dues and the deficit amount shall be continued as arrear and if the value so calculated exceeds such dues, the balance amount shall be paid over to the defaulter after liquidating such dues, in such manner as may be prescribed.”

9. *Insertion of new section 50A.*—After section 50 of the principal Act, the following section shall be inserted, namely:—

“50A. *Reconveyance of Bought-in-Land.*—(1) If the defaulter applies for reconveyance of bought-in-land within a period of 5 years from the date of confirmation of sale, after remitting the entire revenue recovery dues with processing charge and interest till the date of application with the permission of the Collector, the Collector shall on the acceptance of the original receipt or treasury challan of such remittance and ensuring that the arrears are realized in full, order reconveyance of such bought-in-land in favour of the defaulter. In cases where the property is purchased as bought-in-land in favour of the institution notified under section 71, if the defaulter applies for reconveyance of bought-in-land within

a period of 5 years from the date of confirmation of sale, after remitting the entire revenue recovery dues with processing charge and interest till the date of application with the permission of the Collector, the institution concerned on satisfaction of the same shall reconvey the bought-in-land in favour of the defaulter.

(2) No application for reconveyance of bought-in-land shall be entertained on expiry of five years from the date of confirmation of such sale.

(3) The Government or the institution notified under section 71 of this Act shall not transfer the land or set apart the land for any public purpose for the said period of five years and no changes shall be made on the property during such period.”.

10. *Amendment of section 54.*—In section 54 of the principal Act, in the proviso after the words and symbols “which has been made and rejected, he may, after” the words “ giving the parties concerned a reasonable opportunity of being heard and” shall be inserted.

11. *Amendment of section 57.*—For sub-section (2) of section 57 of the principal Act, the following sub-section shall be substituted, namely:—

“(2) The certificate of sale issued under sub-section (1) shall be registered as per the provisions of the Indian Registration Act, 1908 (Central Act 16 of 1908).”.

12. *Amendment of section 69.*—In sub-section (2) of section 69 of the principal Act, after the words “certified by him”, the words, symbols and figures “before the debt is barred by limitation under the Limitation Act, 1963 (Central Act 36 of 1963)” shall be inserted.

13. *Amendment of section 74.*—In section 74 of the principal Act,—

(i) in item (a) the word “male” shall be omitted;

(ii) in item (b) after the word “by registered post” the words and symbol “or by e-mail” shall be inserted;

14. *Insertion of new sections 83A, 83B, 83C and 83D.*—After section 83 of the principal Act, the following sections shall be inserted, namely:—

“83A. *Special power of the Government to issue stay and instalments.*—Notwithstanding anything contained in this Act or rules made thereunder, after the service of a demand notice under section 7 or section 34, upon an application by the defaulter, the Government may postpone further proceedings under this Act (\*\*\*) and the Government or such other officer duly notified by the Government may allow the defaulter to remit such arrear in instalments subject to such other conditions, as may be prescribed by the Government, except the cases of compensation under the Workmen Compensation Act, 1923 (Central Act 8 of 1923), gratuity benefits amount to be paid in compliance with the order of any Courts or Tribunals.

83B. *Power of the Government to issue Moratorium.*—Notwithstanding anything contained in this Act, the Government have the power to issue moratorium for the entire revenue recovery proceedings (\*\*\*) subject to the conditions and guidelines, as may be notified by the Government, from time to time.

83C. *Settlement Scheme for Bought-in-Land.*—The Government or requisition authority of the institutions notified under section 71 may introduce settlement scheme for the recovery of arrear amounts before the period stipulated under section 50A of this Act for the reconveyance of the bought-in-land. The settlement entered into between the defaulter and the requisition authority after initiation of revenue recovery proceedings shall be done under the prior intimation of the Collector or authorised officer concerned.

(\*\*\*)



83D. *Intimation of Settlement Scheme.*—If any settlement scheme is introduced by the requisition authority for the recovery of arrears or any settlement is entered into between the defaulter and the requisition authority concerned, after the initiation of revenue recovery proceedings, it shall be done under the prior intimation of the Collector or the authorised officer concerned:

Provided that in such instances of settlement of arrears under the settlement scheme, the requisition authority concerned is liable to remit the expenses incurred in connection with the recovery proceedings till the date of such settlement along with the processing charges or collection charges, as the case may be.”.

Kerala Legislature Secretariat,  
Thiruvananthapuram,  
2024, July 2.

DR. N. KRISHNA KUMAR,  
*Secretary.*