

**FIFTEENTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2023-2026)**

**EIGHTY FIRST REPORT**

**(Presented on 18<sup>th</sup> September, 2025)**



**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2025**

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ON  
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**EIGHTY FIRST REPORT**

**on**

**Paragraphs relating to Revenue Department contained in the  
Report of the Comptroller and Auditor General of India for the  
year ended 31<sup>st</sup> March, 2016**

**(Revenue Sector)**

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**COMMITTEE ON PUBLIC ACCOUNTS**  
**(2023-2026)**  
**COMPOSITION**

**Chairperson :**

Shri. Sunny Joseph

**Members :**

Shri. Manjalamkuzhi Ali

Shri. M. V. Govindan Master

Dr. K. T. Jaleel

Shri. C. H. Kunhambu

Shri. Mathew T. Thomas

Shri. M. Rajagopalan

Shri. P. S. Supal

Shri. Thomas K. Thomas

Shri. K. N. Unnikrishnan

Shri. M. Vincent

**Legislature Secretariat :**

Dr. N. Krishna Kumar, Secretary.

Shri. Selvarajan P. S., Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.



## INTRODUCTION

I, the Chairperson, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty First Report on paragraphs relating to Revenue Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2016 (Revenue Sector).

The Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2016 (Revenue Sector) was laid on the Table of the House on 6<sup>th</sup> March, 2017.

The Committee considered and finalised this Report at the meeting held on 13<sup>th</sup> August, 2025.

The Committee place on records our appreciation of the assistance rendered to us by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,  
18<sup>th</sup> September, 2025.

**SUNNY JOSEPH,**  
*Chairperson,*  
*Committee on Public Accounts.*

## REPORT

### REVENUE DEPARTMENT

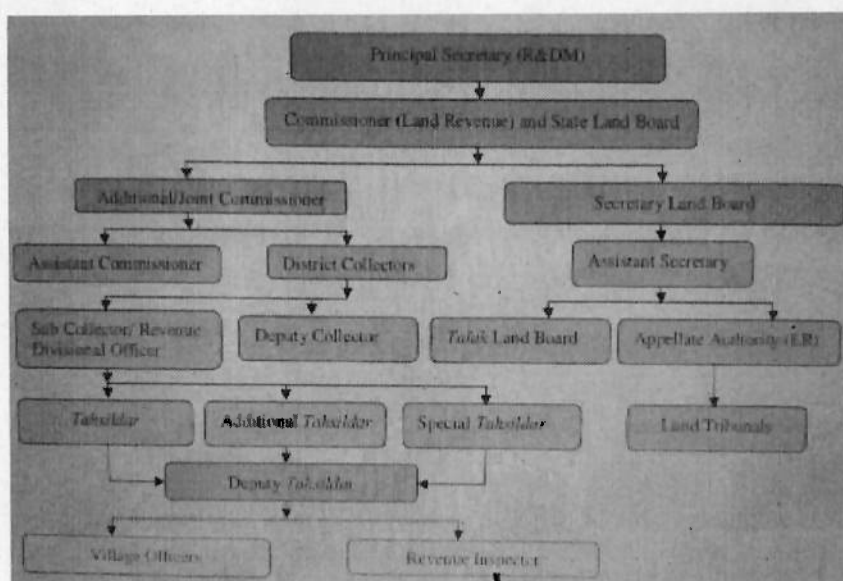
#### 4.5 Land governance in State

##### 4.5.1. Introduction

State Government, being custodian of land in the State is responsible for management of land fulfilling the need of individuals, communities, industry, agriculture etc. In pursuance of this, it passes the right of utilisation of land to the individuals, bodies, authorities, industries etc.

The jurisdiction of the R&DM Department extends to the 14 revenue districts of the State which were subdivided into 21 revenue divisions, 75 *taluks* and 1,635 villages. It is headed by Principal Secretary (R&DM) at the Government/ Department level. At Directorate level it is headed by Commissioner of Land Revenue assisted by Additional Commissioner / Joint Commissioner and Assistant Commissioners at State level and field officers from district level to village level viz., District Collectors, Revenue Divisional Officers (RDOs), *Tahsildars*, Deputy *Tahsildars* and Village Officers.

The organogram of the Department is given below:



The duties assigned upto Village Assistant is given in Appendix III(1).

#### **4.5.2. Objectives and Scope**

The broad objectives of Audit were to assess whether:

- ◆ mechanism for institution, detection, eviction and settlement of encroachment cases was in place, adequate and implemented efficiently and effectively
- ◆ mutation cases were disposed of efficiently and effectively
- ◆ conversion of land was accorded as per Act and Rule

The Audit was conducted between February 2016 and June 2016 covering the period from 2012-13 to 2015-16.

The scope of audit was confined mainly to the Revenue Divisional Offices, Taluk Offices and Village Offices. Eight<sup>1</sup> out of 14 districts, 12<sup>2</sup> out of 21 Revenue Divisional Offices and 24<sup>3</sup> out of 75 taluks were selected by simple random sampling method using IDEA for audit. Some related offices including Village Offices and Special Revenue Office at Munnar, Idukki were also visited during February 2016 to May 2016.

An entry conference was held (08 June 2016) with the Special Secretary to Government, R&DM Department and Commissioner of Land Revenue to discuss the audit plan. An Exit Conference was held on 20 July 2016 with the Additional Secretary to Government, R&DM Department and Commissioner of Land Revenue wherein the audit findings were discussed.

#### **4.5.3. Audit findings**

The cases noticed during audit are discussed below:-

- 
- 1 Ernakulam, Idukki, Kollam, Kottayam, Malappuram, Thiruvananthapuram, Thrissur and Wayanad
  - 2 Alappuzha, Devikulam, Fort Kochi, Idukki, Kollam, Kottayam, Mananthavady, Pala, Perinthalmanna, Thiruvananthapuram, Thrissur and Tirur.
  - 3 Aluva, Devikulam, Idukki, Thiruvananthapuram, Kanayannur, Kanjirappally, Karunagappally, Kollam, Kondotty, Kothamangalam, Kottayam, Mananthavady, Meenachil, Muvattupuzha, Nilambur, Pathanapuram, Peermade, Perinthalmanna, Thrissur, Thodupuzha, Tirur, Sulthan Bathery, Udumbenchola and Vythiri

#### 4.5.3.1. Encroachment of Government land



The Kerala Land Conservancy Act (KLC Act), 1957 and the Kerala Land Conservancy Rules (KLC Rules), 1958 authorise the Tahsildars/ Village Officers to prevent the Government land from encroachment by individuals, organisations or communities. Section 7 of KLC Act, 1957 and Rule 8 of KLC Rules, 1958 stipulate that persons unauthorisedly occupying Government land are liable to pay fine as assessed under the Act and as per Section 11(1) be summarily evicted after giving notice to remove the unauthorised construction, crops raised on the land etc.

- **Undetected encroachments of Government land**

As per the Village Manual Chapter 9 item 134, the Village Assistant should verify the boundary of Government land every three months for detection of encroachments and report to the Village Officer. Out of the cases detected by the Village Assistant, 10 per cent is to be checked by the Revenue Inspector and five per cent by the *Tahsildar*.

Audit observed that verification as per the village manual was not conducted in any of the Village Offices in selected *Taluk* Offices. None of the Village Assistants of the test checked *Taluks* had submitted such reports during the period of Audit. Neither *Tahsildar* nor the Village Officer monitored submission of such report. Register in respect of complaints of encroachments received from public were not maintained in the village offices, though some complaints were duly verified and submitted to the *Taluk* Office.

Audit randomly selected (from the Government land bank records maintained by the Commissioner of Land Revenue) 148 Government plots/ sites involving 1,030.78 ha in various survey numbers in 24 *Taluk* Offices for joint physical inspection (JPI) which were inspected by the representatives of *Tahsildar* concerned in the presence of Audit team. The JPI revealed that in 30 (20 per cent) cases, encroachments of 72.61 ha of Government land (valuing ₹ 65.45 crore as per fair value and when considered in market value, the value would be much higher) remained undetected as detailed in Appendix III(2). Illustrative cases are discussed below:-

- Out of an extent of 11.89 ha of revenue land in Block No 85, Re-survey No. 5 in Vadakevila village, Kollam taluk, 10.62 ha was assigned<sup>4</sup> to Secretary, SreeNarayana Trust (SN Trust), Kollam. Audit found that the SN Trust unauthorisedly occupied the balance area of 1.27 ha of land with fair value of ₹13.30 crore<sup>5</sup> and erected a statue in that plot.
- 
- The revenue land in survey Nos. 1395/1, 1395/2 in Ernakulam village, Kanayannur taluk with an extent of 0.01 ha with fair value of ₹57.01 lakh<sup>6</sup> was under the possession of Kerala Municipal Council Staff Union and one Shri. Paily, which was utilised as union office and residence respectively.
- 

The analysis of the utilisation of land occupied unauthorisedly detected during JPI is as detailed in Table – 4.3.

4 Vide GO (MS) 55/2006 Rev dated 23.02.2006.

5 1.2662 ha x (Fair value ₹10,50,000/Are).

6 0.0127 ha x (Fair value ₹44,88,750 per Are).



Table – 4.3.

(₹ in lakh)

Purposes for which utilised	No. of cases	Area (ha)	Value of land as per fair value
Commercial	6	5.18	3,131.33
Cultivation	4	3.64	210.10
Educational Institutions	2	2.16	371.97
Religious	6	0.08	7.52
Residential	5	57.42	1,113.96
Others	7	4.13	1,709.78
<b>Total</b>	<b>30</b>	<b>72.61</b>	<b>6,544.66</b>

(Source: Results of JPI, records of Tahsildar and Registration Department)

The taluk wise analysis of land occupied unauthorisedly which was detected during JPI is as detailed in Table – 4.4.

Table – 4.4

(₹ in lakh)

Name of Taluk Office	District	No. of cases	Area (ha)	Value of land as per fair value
Devikulam	Idukki	1	2.96	31.10
Thodupuzha		1	Not Available	0.00
Peermedu		4	1.62	37.94
Udumbenchola		4	1.86	176.81
Perinthalmanna	Malappuram	1	0.05	2.93
Tirur		3	4.13	99.68
Kondotty		1	0.61	49.73
Kothamangalam	Ernakulam	9	58.80	1,690.87
Kanayannur		3	1.02	3,085.71
Aluva		1	0.05	37.50
Mananthavady	Wayanad	1	0.24	2.88
Kollam	Kollam	1	1.27	1,329.51
<b>Total</b>		<b>30</b>	<b>72.61</b>	<b>6544.66</b>

Audit observed that non-verification of Government land resulted in non-detection of encroachment. On this being pointed out the Additional Tahsildars stated that report would be sought from the Village Officers concerned and action would be taken. In the exit meeting (October 2016) Special Secretary stated that one of the main reasons for lapses is non-availability of proper records of Government land. A new project would be implemented to start the resurvey of land in 2017 with modern technology.

- **Non-eviction of unauthorised occupants**

As per Section 11 (1) of the KLC Act, 1957 any person unauthorisedly occupying Government land may be summarily evicted by the Collector and any crop or other product raised on the land shall be liable to be forfeited and any building or structure erected or anything deposited thereon shall also, if not removed by him after such written notice as the Collector may deem reasonable, be liable to be forfeited.

A scrutiny of Land Conservancy Files/Registers of 22 Taluk Offices revealed that 1,950 land conservancy cases were booked upto March 2016 for encroachment of Government land, out of which 1,419 cases were cleared by eviction. The balance 531 cases pending for final settlement/eviction included 518 cases which were more than one year old.

Age wise analysis of encroachment cases pending as on 31 March 2016 is detailed in Table – 4.5.

**Table – 4.5**

(₹ in lakh)

Periodicity of pendency	No. of cases	Area (ha)	Value of land as per fair value
<b>Age-wise pendency</b>			
Less than one year	13	0.99	602.70
One year to less than two years	82	11.19	951.08
Two years to less than five years	277	59.36	3,236.62
Five years to less than 10 years	116	80.06	3,044.65
10 years to 30 years	43	4.90	264.91
<b>Total</b>	<b>531</b>	<b>156.50</b>	<b>8,099.96</b>

Audit observed that

- The commercial category included buildings/resorts constructed in two cases<sup>7</sup> involving 28.94 ha with a value of ₹676.75 lakh.
- One Shri. Thulaseedharan Nair encroached an extent of 0.51 ha in Thavinjal village, Mananthavady taluk and land conservancy case was booked in 2003. Even after 13 years no eviction was made.
- An extent of 1.22 ha of surplus land demarcated by Government for the purpose of public crematorium in Edavaka village, Mananthavady taluk was encroached by Shyma Sajeevan & others and land conservancy case was booked in 2003. Even after 13 years no eviction was made.

During exit meeting (October 2016) Commissioner of Land Revenue stated that notices had since been issued to all the individual cases and that in the case of category 'others' action would be taken immediately.

- **Non-eviction even after the directions of High Court**

In the following cases the orders of the Hon'ble High Court were violated/not enforced by the Revenue Department and the land continued to be under the possession of the encroachers with un-authorised construction on it.

Sl No.	Taluk, Village, Survey No & Extent	Particulars
1	Thodupuzha Taluk, Vannapuram Village, Sy. No.1478/1A & 0.50 Ha	Encroached by Sri. Kuriakose and Smt. Mary Kuriakose and leased out to two mobile companies viz. Vodafone Essar Cellular Ltd and Aircel Dishnet Wireless Limited for erecting mobile towers. The Honourable High Court of Kerala directed the RDO, Idukki vide judgment (January 2015) to pass fresh orders in accordance with law after hearing all the parties within three months but RDO took seven months for ordering (August 2015) the eviction.

<sup>7</sup> Choice Paradise in Vagamon village, Peermade taluk and Toll Trees Resort in Pallivasal village, Devikulam taluk.



SI No.	Taluk, Village, Survey No & Extent	Particulars
2	Peermade Taluk, Kumily Village, Sy.No.24/1A	Encroached by individuals and other departments in an extent of 2.35 ha. The Hon'ble High Court in its various judgements (February 2015 & December 2015) directed the revenue authorities to take necessary steps under the KLC Act, 1957 to evict the encroachers, but no evictions were effected.
3	Devikulam Taluk, KDH village	Encroached by Sri. Benny in KDH village, Nallathanni Puzha, Munnar, extent of which was not ascertainable. The High Court in November 2014 ordered that encroachment should be evicted within six weeks.
4	Devikulam Taluk, KDH village, Sy No.62/9	Encroached by Sri. Binu Pappachan in KDH village, Ikka Nagar, Munnar, extent of which was not ascertainable. The High Court in May 2015 ordered that encroachment should be evicted within four months.
5	Devikulam Taluk, KDH village, Sy No.20/1	Encroached by Sri. Issac, extent of which was not ascertainable. The High Court in December 2014 ordered for eviction. The District Collector, Idukki directed (May 2015) Tahsildar to take further action. But no action was taken.
6	Sulthan Bathery Taluk, Krishnagiri Village, Sy No.449/1, 5.72 Ha	Encroached by Sri. P.M. Suresh & K.V. Hasib Ahmmed. The High Court in August 2007 ordered to consider the case. No action was taken by District Collector & Tahsildar even after 9 years.

Audit observed that failure in carrying out High Court direction resulted in continuous encroachment of Government land for years. The District Collectors and Tahsildars/Additional Tahsildar concerned failed to monitor the evictions and were responsible for non eviction of encroachment. During exit conference the Commissioner of Land Revenue stated that time bound action would be taken on cases pointed out in Audit.

**[Audit Paragraphs 4.5.1 to 4.5.3.1 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 28.11.2023)*

1) While considering the audit observation about undetected encroachments of Government land, the Committee excerpted that as per the Village Manual, in every three months, the Village Assistant should inspect the boundary of the Government land for the detection of encroachments and out of the cases detected by the Village Assistant, ten percent of such cases should be inspected by the Revenue Inspector and five percent by the Tahsildar. The Committee enquired whether such inspections were being conducted and also enquired the reason for the delay in that regard. The Additional Secretary, Revenue Department submitted that while notices were being issued to encroachers, as per the Village Manual, they were obtaining stay orders from the Court against that. He added that delay on the part of the officials were also there in certain cases. When the Committee wanted the details of cases filed or notices issued against encroachment of Government land by religious institutions, cultural organisations and political parties, the Additional Secretary, Revenue Department replied that eviction related activities had been made more efficient with the formation of resumption teams.

2) Regarding the audit observations related to Olavampara Subramania Temple, Thodupuzha Taluk, Thodupuzha Village, Idukki District and Ayyappa Temple Peerumedu Taluk, Peerumedu Village, Idukki District, the Additional Secretary, Revenue Department submitted that 1.57 acres of Government land had been encroached by the Olavampara Subrahmaniya Temple, and it was difficult to evict the encroached land as it was a sacred gathering place for thousands of devotees. When asked about imposing a fine or realizing market value on such evictions, the Additional Secretary, Revenue Department stated that a decision at the Government level was needed to regularize encroachments according to the market value. The software related to eviction of encroachments had now been developed and action was being taken by the Government against the encroachments on public land, provided there were no obstacles in other matters related to encroachments. The buildings on the encroached land were demolished earlier, but at present, they were being taken over by the Government.

3) The Deputy Secretary, Revenue Department clarified that as per the Cabinet decision in 2020, religious institutions, temples, cemeteries, and cultural organisations that had been occupying Government land for years were eligible to apply for ownership after identifying the land required for their activities and on getting proposals from those entities, the Government would provide ownership titles to them after charging a certain amount. However, any such proposals had not been submitted for the aforementioned cases. He assured that relevant actions would be taken in consultation with the District Collectors concerned.

4) While discussing the case related to Poabs, Peerumedu Taluk, Peerumedu Village, Idukki District, the Additional Secretary, Revenue Department informed that as per the report obtained, there was no encroachment. However, the surveyor was instructed to conduct a re-inspection, but the exact date of issue of such instruction was not known. The Committee expressed its displeasure over the lethargy of the officials appearing before the Committee without even knowing the relevant details in connection with the audit observation. The Additional Secretary, Revenue Department explained that no action had been taken in that case since August 2018. He assured that the case would be re-examined, and after resolving all the pending cases, a report would be furnished within a month.

5) While considering the cases related to Abraham, Peerumedu Taluk, Wagamon Village, Idukki District and Bhuvaneshwari Kshetram, Peerumedu Taluk, Peruvanthanam Village, Idukki District, the Additional Secretary, Revenue Department submitted that instructions to conduct the survey was issued to the Taluk Surveyor, and the exact date of issue of the instruction was not known. The Committee was of the opinion that the reply was unsatisfactory, and expressed its displeasure on the delinquency occurred on the part of the Officials, who attended the meeting without adequate preparation. The

Additional Secretary, Revenue Department informed the Committee that the case would be reviewed and reported within two weeks.

6) While reviewing the case related to V. X. Albin, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Committee pointed out that as per the Government report, the survey process could not be completed as the land survey documents were not available. The committee sought clarification on the source of information used by the Auditors. The Senior Deputy Accountant General clarified that the audit observation was based on the old survey records made available to them.

7) The Additional Secretary, Revenue Department submitted that in the records available, the land was recorded as Patta land, but on verification it was found not so. He added that the construction on the Patta land of survey number 188/1 was not an encroachment as it was not recorded as Government land in any document. The Committee noted that if the Department officials had disclosed that information during their meeting with the audit team, the audit remarks could have been avoided. The Additional Secretary, Revenue Department informed that the documents examined by the audit were not specifically mentioned in the audit para.

8) When the Committee enquired about the date on which the Taluk Surveyor was instructed to examine whether it was Patta land or Government land, the Assistant Commissioner, Land Revenue Commissionerate submitted that it was on 5<sup>th</sup> January 2023. The Committee observed that no action had been taken even after eleven months. The Committee directed the Department to examine the reason for the delay and to submit a report within two weeks. The Additional Secretary, Revenue Department agreed to do so and submitted that the re-survey could be done only when land survey records were made available. He added that the details of data which was not obtained on inspection of



documents, could be collected within two weeks and a detailed report in that regard would be submitted before the Committee.

9) The Committee opined that the officials attending the meetings of the Committee should present the matters very accurately. However, the Committee expressed its displeasure that the officials did not examine the file properly in that meeting and could not answer any of the questions related to the Audit Report.

10) While considering the case related to SNDP Guru Mandiram, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Committee enquired about the present status of the revision petition filed by SNDP Gurumandiram authorities to the District Collector. The Additional Secretary, Revenue Department submitted that file proceedings were initiated in the Revenue Department 'U' Section but later in 2022, the file was transferred to 'M' Section. A report in that regard was requested from the District Collector, Kollam on 19<sup>th</sup> April 2023, but the same was not received till date. The Committee pointed out that the file was kept idle for one year before the request was made to the District Collector, Kollam. The Additional Secretary, Revenue Department submitted that the District Collector would be contacted in person and a detailed report would be presented before the committee within one month.

11) The Committee opined that the Department officials did not seem to have examined any of the items on the agenda and enquired the date of receipt of the meeting notice. The Additional Secretary, Revenue Department submitted that the file related to the cases of Kadinamkulam lake, Kollam SNDP Trust and Arattupuzha was received on 18<sup>th</sup> October 2023. A report regarding Kadinamkulam lake obtained from District Collector, Kollam was submitted before the Committee in 2018. Though the encroachments were evicted, a recommendation for fencing was also submitted and the responsibility of

fencing was vested with the LSGD. He added that regarding Kollam SNDP Trust, reports were sought from the District Collector, Kollam in 2017 and 2023, but had not been received yet.

12) Regarding the audit observation related to St. Joseph Church, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Committee enquired about the present status of the application submitted by the Church authorities to the Government and the Land Revenue Commissioner, for claiming Title as per Government Order dated 29.01.2020. The Assistant Commissioner, Land Revenue Commissionerate submitted that the file concerned was under the purview of land acquisition, but the Land Revenue Commissioner could not attend the meeting, and a reply in that regard would be submitted within a week after verifying the case. The Committee opined that it was not a good practice to evade the queries of the Committee on the ground that the officer concerned was not present during the meeting. The Committee expressed its dissatisfaction over the attitude of officials who did not attend the meeting without giving any prior intimation. The Committee also observed that the Department officials were attending the meeting without any awareness about the subject matter in the relevant file.

13) Then the Additional Secretary, Revenue Department submitted that the Department had not received the exact details of the audit paragraphs to be considered in the meeting. The Committee expressed its displeasure that the officials were attending the meeting even without any idea about the audit paragraphs. The Additional Secretary, Revenue Department assured that the review of the items in the agenda would be done as a special task and a detailed report would be submitted within a month. The Committee decided to adjourn the meeting and reconsider the items of the agenda in the first week of January 2024.

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

14) While discussing the case related to the Olavampara Subramania Temple, Thodupuzha Taluk, Thodupuzha Village, Idukki District, the Deputy Secretary, Legislature Secretariat excerpted the report of the Government that the eviction of certain lands connected to religious devotees would be challenging. When the Committee enquired about the audit observation, the Principal Secretary, Revenue Department submitted that eviction would be difficult as it was a religious institution, but the leasing of land would be possible. On accepting the explanation, the Committee wanted to know whether the Government generally took any stand. The Committee also wanted to know whether the Government had made any decisions regarding the eviction of land owned by institutions under the Religious Act. The Principal Secretary, Revenue Department replied that instead of taking any general decision, decisions were being made on case-by-case basis. The Committee opined that there should not be any disparity while making decisions and the Principal Secretary, Revenue Department agreed with that. The Committee opined that a list of such cases related to temples and similar institutions should be prepared. The file proceedings should be closed after examining each case separately. The Principal Secretary, Revenue Department agreed to do so and informed that a reply in that regard would be furnished within one month.

15) While discussing the case related to Ayyapa Temple, Peerumedu Taluk, Peerumedu Village, Idukki District, the Principal Secretary, Revenue Department submitted that the case was also similar to the previous one. The Committee opined that the process of construction of temples and such religious institutions should have been prevented at its initial stage. The Committee enquired whether the said land had been identified as Government land or not. The Principal Accountant General intervened and informed that it would not take much time to identify whether the land was Government owned or not. The Principal Secretary, Revenue Department submitted that a report in that regard would be submitted within one month.

16) Regarding the observation related to Poabs, the Principal Secretary, Revenue Department informed that a clarification could be provided only after completing the survey process. When the Committee enquired about the period of audit, the Principal Accountant General informed that the Audit Report belonged to the year 2016, and Poabs was a large company, that manufactures ready mix concrete. The Additional Secretary, Finance Department submitted that the matter had been re-verified in a Department level meeting held on 7<sup>th</sup> December 2023 based on the instructions of the previous meeting of the Committee on Public Accounts. As per the report of the Tahsildar, the land was not owned by the Government. The Committee criticised that the audit observation regarding the encroachment of Government land could have been omitted from the Audit Report if the officials had disclosed the fact in their meeting with the audit team. The Committee pointed out that the revenue authorities (Village Officer / Tahsildar) had not made any comment during the joint verification with the audit team. The Committee also opined that reporting the said land as not owned by Government, after nine years, without recording anything during the joint verification was a serious misconduct.

17) The Principal Accountant General informed that the then officials of the Revenue Department had accepted the facts in the joint verification report that it was government land and it remained undetected. The Additional Secretary, Finance Department stated that a Department level meeting of the District Collectors and concerned officials which was held to discuss the serious remarks of the Committee had sought a report in that regard. He also stated that as per the report obtained, there was no encroachment of Government land at present.

18) To the Committee's query regarding the contradictory statements made in the joint physical inspection report and the latest received report from the Department, the Additional Secretary, Finance Department submitted that procedure at the level of Revenue Department had been completed, and he



proposed to conduct a joint verification, if the Committee demanded to do so. The Principal Secretary, Revenue Department informed that some errors might have been occurred due to numerous survey numbers in Idukki district. The Committee wanted to know whether an enquiry could be conducted by a higher authority as there was a contradiction between the Audit Report and the report of the Department. The Principal Secretary, Revenue Department submitted that the present report of the Tahsilar was correct, and the Committee accepted the reply.

19) While considering the case related to Abraham, Peerumedu Taluk, Wagamon Village, Idukki District, the Principal Secretary, Revenue Department submitted that the said encroachment had been evicted and the Committee accepted the reply.

20) On reviewing the case related to Bhuvaneswary Kshetram, Peerumedu Taluk, Peruvanthanam Village, Idukki District, the Committee opined that decisions related to places of worship had already been taken in the discussion of the previous audit observation.

21) On discussing the case related to V.X.Albin, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Deputy Secretary, Legislature Secretariat excerpted the report of the Government that the survey process could not be completed due to the unavailability of the land survey records. The Committee wanted to submit an explanation regarding the audit para, the Additional Secretary, Revenue Department informed that as per the updated status, the person mentioned in that case had only access to enter his home, and a proposal had been given to fix the width of that road to three feet. The Committee accepted the reply.

22) While considering the case related to SNDP Gurumandiram, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Committee

opined that the case was similar to the one discussed earlier and enquired whether the revision petition filed by the SNDP authorities before the District Collector was pending. The Principal Secretary, Revenue Department submitted that the said petition had been rejected by the District Collector. She further stated that WP(C)1801/2010 filed in connection with the eviction of encroachments in Munnar, was pending before the Munnar Special Bench, in which the aforesaid case was also included.

23) Regarding the case related to St. Joseph Church, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Principal Secretary, Revenue Department submitted that the said case was also similar to the one discussed earlier.

24) Regarding the case related to Sharlet Johnson, Udumbenchola Taluk, Chinnakkanal Village, Idukki District, the Principal Secretary, Revenue Department submitted that the said encroachment had been evicted. Then the Principal Accountant General intervened and informed that they had not received any such report. The Principal Secretary, Revenue Department informed that the said report was the latest one and the same would be made available to the AG in time. To a query of the Committee, the Principal Secretary, Revenue Department submitted that the eviction was done on the basis of a favourable order from the Court.

25) The Committee enquired the reason for not submitting the reports regarding the cases mentioned in Sl. No. 10 to Sl. No. 15. Then Principal Accountant General informed that in addition to those cases, RMT was not received in 11 similar cases as well. When the Additional Secretary, Revenue Department stated that they had already submitted the replies for cases from Sl. No. 10 to 15, the Principal Accountant General responded that the report had not been made available till then. When the Committee enquired whether the pending cases of encroachments were belonged to individuals or institutions like

KSEB, DTPC etc, the Additional Secretary, Revenue Department replied that three encroachment cases were belonged to DTPC and two cases belonged to individuals.

26) When the Committee enquired about the case related to Viswambharan, Kothamangalam Taluk, Kuttambuzha Village, Ernakulam District, the Additional Secretary, Revenue Department submitted that the land had been assigned in that case. He clarified that 06.07 ares of land was allotted for house construction vide G.O.(Ms) No. 280/11/RD dated 27-07-2011 and the remaining land was allotted for agriculture purposes as per G.O. (Ms) No. 163/20/RD dated 01/09/2020. The Committee accepted the reply.

27) While considering the audit observation related to the cases pertaining to various persons in Kothamangalam Taluk, Kuttambuzha Village, Ernakulam District (Sl. No. 17), the Additional Secretary, Revenue Department submitted that the land allotment order had been issued vide G.O.(Ms) No. 178/2020/RD dated 07-07-2020. The Committee accepted the reply. While discussing the other cases related to various persons in Kothamangalam Taluk, Kuttambuzha Village, Ernakulam District (Sl.No. 18 & 19), the Committee referred the Government report that apart from allotting the land to deserving residents, the land assignment process was under progress for 70 more applicants. The Principal Accountant General informed that no comment in that regard could be made as the land had already been assigned. The Committee accepted the reply.

28) In connection with various cases related to KSEB and Education Department in Kothamangalam Taluk, Kuttambuzha Village, Ernakulam District, the Committee pointed out that the RMT for the case in connection with KSEB, Kothamangalam Taluk, Kuttambuzha village in Ernakulam District had not been received. The Principal Accountant General opined that it would be better to legalize the cases regarding the PSUs like DTPC and KSEB. The Principal

Secretary, Revenue Department submitted that those PSUs were being provided land on lease.

29) The Committee opined that the government land owned by the places of worship to be limited to one or two acres and the decision in that regard should be taken at the Government level.

30) The Principal Secretary, Revenue Department submitted that land was being allotted to those deserving Government agencies, and action had also been initiated for the allotment of land to deserving individuals. Similar course of action had also been taken in the case of religious institutions, by verifying each case. The Committee enquired whether any action had been initiated to assign one acre of the occupied land and to give the rest of the land on lease for a fixed amount. The Principal Secretary, Revenue Department submitted that the whole land occupied could not be assigned, but action could be taken as per the Government order that one acre of the land could be assigned, and the rest could only be leased. The Committee opined that similar action should be taken in all such encroachment cases and the process is to be completed within a fixed time frame. Since most of the encroachments were in Idukki District, more time might be allowed there and necessary instructions would be given to complete the process in time.

31) When the Committee directed to give a reply regarding P.H. Kunhu Muhammed, Kothamangalam Taluk, Iramallur Village, Ernakulam District, the Additional Secretary, Revenue Department submitted that eviction proceedings of the said encroachment had been initiated and the Committee accepted the reply.

32) When the Committee directed to give a reply regarding the case related to DTPC, Kanayannur Taluk, Ernakulam Village, Ernakulam District, the Additional Secretary, Revenue Department submitted that the revenue land



occupied by DTPC was being leased for commercial purposes at a nominal rate to benefit the public. The Committee accepted the reply.

33) When the Committee enquired about the two cases related to KMCSU, Kanayannur Taluk, Ernakulam Village, Ernakulam District and Paily, Kanayannur Taluk, Ernakulam Village, Ernakulam District, the Principal Secretary, Revenue Department submitted that the said encroachments had been evicted and the Committee accepted the reply.

34) While considering the land encroachment cases related to various persons in Devikulam Taluk, Mannamkandam Village, Idukki District, the Principal Secretary, Revenue Department submitted that the said case was included in the WP(C)1801/2010 pending before Munnar Special Bench.

35) When the Committee wanted to know about the present status of the audit observation related to various persons, Aluva Taluk, Aluva (E)Village, Ernakulam District, the Principal Secretary, Revenue Department submitted that an eviction notice had already been issued and that the action taken report would be submitted within a month.

36) When the Committee enquired about the cases in connection with Wayanad District, the Principal Secretary, Revenue Department submitted that the land in question was private land and the Government had acquired the land due to arrears of sales tax. When the arrears were cleared, Government had released the land. The Committee accepted the reply.

37) The Committee further enquired whether any illegal constructions related to places of worship or religious institutions had been reported in Kondotty Taluk, Malappuram district. The District Collector, Malappuram replied that such cases were not widely reported. The Committee opined that a mosque should not be built on a land that was not waqf, i.e. land given with someone's consent. Therefore, any mosque that was built on poramboke land had to be

evicted immediately. The District Collector, Malappuram agreed to verify that matter.

38) In response to a query of the Committee regarding the case related to Kondotty Taluk, the District Collector, Malappuram submitted that, as per the Revenue documents, it was recorded as a road for which no tax had been remitted, and hence it could not be considered as encroachment or poramboke. He added that places like 'Parakettu' and 'Chengalkettu' were being maintained without remitting any tax due to high rates of land tax.

39) When the Committee enquired whether it was the only road to that place, the District Collector, Malappuram submitted that it was not a road, but an open space featuring a public pool of around 20 cents, a mosque and a waiting shed in 1.5 cents. A person named Mrs. Khadija had filed a case in Manjeri Munsiff Court claiming the right of 4.9 ares of land. He also stated that as the land was mentioned in the revenue records as a 'road without having any tax remitted'. After examining the matter, the land would be transferred if they had any relevant documents. Hence, the said land could not be considered as poramboke land. The Principal Secretary, Revenue Department also confirmed that it was not a poramboke land. The Principal Secretary stated that such incidents had occurred as the records of right and possession over the land were not specifically mentioned anywhere, and steps were being taken to resolve such issues. The Committee accepted the reply.

40) Regarding the audit para related to Perinthalmanna Taluk, the District Collector, Malappuram submitted that as per the Village records there had been an encroachment of 11 cents of land and a diagonal road, which was not recorded in the Asset Register of the Grama Panchayat. At present, a road was provided along the edge of that property and there was no need for another one. The village records also revealed that a 20 year old house was being situated on the property. Directions from the District Collector for eviction of encroachment

was issued to the Municipality in 2016 and in 2019. An injection order was issued by the Perinthalmanna Munsiff Court in connection with a case filed against it, he added.

41) When the Committee wanted to know whether the encroacher had any other land besides the 11 cents mentioned in the audit para, the District Collector, Malappuram replied that he had another land adjacent to the encroached land and as per the Village records, a portion of the house was situated in the 11 cents of land encroached for the road. The District Collector added that even though the said 11 cents were considered as an encroachment, more land had been given for the public road on both sides of the property. The Committee accepted the reply.

42) Regarding the Non-eviction of unauthorised occupants, the Committee enquired about the objection regarding Tall Tree Resort in Pallivasal Village, Devikulam Taluk, Idukki District. The Principal Secretary, Revenue Department submitted that the Devikulam Sub-Collector had cancelled those Pattas and property had been recovered. The Committee accepted the reply.

43) When the Committee directed to give a reply regarding the audit objection in connection with Choice Paradise in Vagamon Village, Peermade Taluk, Idukki District, the Principal Secretary, Revenue Department submitted that as per the report of Peermade Tahsildar, the institution named Choice Paradise was not functioning in Survey No. 633 of Vagamon Village. As per the Village records, Survey No. 633 belonged to plantation land and no latest report was available in that regard. The Principal Accountant General intervened and pointed out that in the Government reply, it was stated that an institution called Paradise Choice had functioned in Survey No. 633 of Vagamon Village, but no such institution was functioning there at present. He emphasized the need to know whether Choice Paradise was operating there under any other name and who the present owner of the said property was. The Committee wanted to submit a clarification

regarding the report furnished before the Committee and the Principal Secretary, Revenue Department accepted it.

44) While considering the case related to Shri. Thulaseedharan Nair in Thavinjal Village, Mananthavady Taluk, Wayanad District, the Committee noted that no eviction had been made even after thirteen years. The Principal Secretary, Revenue Department submitted that the encroachment had been evicted at present and the Committee accepted the reply. The Principal Accountant General wanted the report on eviction of the encroachment and the Principal Secretary, Revenue Department agreed to submit the report.

45) When the Committee directed to give a reply regarding the case related to Shyma Sajeevan & others in Edavaka Village, Mananthavady Taluk, Wayanad District, the Principal Secretary, Revenue Department submitted that the land had been assigned to 56 persons in 2014-15. The Assistant Commissioner, Land Revenue Commissionerate explained that out of 2.14 ha land in the Re-survey No.350, 0.8094 ha had been allotted for the Grama Panchayat Crematorium. From the remaining 1.33 ha, 1.91 acres of land had been surveyed and sketched, and allotted to 56 persons through the 'Bhoorahitharillatha Keralam' scheme in 2014-15. The Principal Accountant General pointed out that the audit report was prepared after conducting the joint physical verification, and if the land was assigned to the said 56 persons in 2014-15, it should have been disclosed during the joint physical verification conducted in 2016. The Principal Secretary, Revenue Department informed that the land assigned in 2014-15 was the same land that was mentioned in the audit report, and an updated status report in that regard would be submitted.

46) Regarding the cases related to non-eviction, even after the directions of High Court, the Committee directed to furnish an explanation regarding the case related to Survey No.1478/1A & 0.50 Ha, Thodupuzha Taluk, Vannapuram Village, the Principal Secretary, Revenue Department submitted that the report



would be submitted after obtaining the judgment of the Writ Petition pending before the Hon'ble High Court.

47) When the Committee directed to furnish a detailed report in the case of Peermade Taluk, Kumily Village, the Principal Secretary, Revenue Department submitted that the report would be submitted after obtaining the judgment of the Appeal Case pending before the Sub Court, Kattappana.

48) When the Committee enquired about the details regarding the case related to the encroachment of land by Shri.Benny in KDH village, Devikulam Taluk, the Principal Secretary, Revenue Department stated that the report would be submitted after obtaining the judgment of the Writ Petition pending before the Munnar Special Bench.

49) When the Committee enquired about the details regarding the case related to the land encroachment in Survey No. 62/9, KDH Village, Devikulam Taluk, the Principal Secretary, Revenue Department submitted that there were many encroachments in KDH Village and action could be taken only after obtaining the judgment of the Munnar Special Bench. The Additional Secretary, Revenue Department submitted that action had been initiated by the District Collector to evict 330 encroachments.

50) While considering the case related to Survey No. 20/1, KDH Village, Devikulam Taluk, the Committee observed that no action had been taken by the Tahsildar Devikulam as per the order of the Hon'ble High Court despite being instructed by the District Collector, Idukki in May 2015. When the Committee enquired about the present status of the case, the Principal Secretary, Revenue Department explained that so many people had done that kind of encroachments and many of them were provided title for their land, but their genuineness could not be ensured. Necessary action, including survey was in progress to find out the extent of land owned by each person, and whether they were eligible for land

assignment under the Kannan Devan Hills (Resumption of Lands) Act. If not, whether they could be assigned land as per the Kerala Land Assignment Rules 1964, or whether they belonged to the landless-homeless category. He also stated that the process, being a time consuming task, would take more time to complete. When the Committee pointed out that the above said matters were not mentioned in the report, the Principal Secretary, Revenue Department informed that a revised report would be submitted.

51) Regarding the case related to Survey No. 449/1, 5.72 Ha, Krishnagiri Village, Sulthan Bathery Taluk, the Committee enquired the reason for not taking any action even after nine years. The Principal Secretary, Revenue Department submitted that the assignment process was not completed in that case. The Principal Secretary explained that an initial assignment order would be issued to the person and then he had to remit the market value of the land. In the above said case, the person who was eligible for land assignment had deceased, and his son had filed a Writ Petition seeking possession of the land. The claimant had not yet remitted the fair value. The witness assured that a revised report on the present status would be submitted at the earliest. The Committee directed to submit an updated report on all such cases and the Principal Secretary agreed to do so.

#### **Conclusion/Recommendation**

52) **The Committee notes with displeasure the lethargic attitude of officials of the Revenue Department, appearing before the Committee without adequate knowledge of relevant details with regard to various aspects of the audit observations. As such an attitude negatively impacts the proper conduct of the official business of the Committee, the Chief Secretary may look into the matter and take suitable action thereon.**

53) **The Committee opines that many cases of encroachments and illegal improvements of Government land by religious institutions could have been**

prevented, had there been timely monitoring and intervention in the initial stages. Hence, the Committee recommends to increase due diligence in such cases and directs to prepare a list of cases of encroachment of Government land by religious institutions and submit a report within two months.

54) The Committee directs to furnish the present status of the eviction of encroachment of Government land by various persons of Aluva Taluk, Aluva (E)Village, Ernakulam District (Sl No. 29 in Annexure III(2)).

55) The Committee directs to furnish a report clarifying whether the institution named Choice Paradise is functioning under any other name in Survey No.633 of Vagamon village and if not, the details of the present owner of the property should be furnished.

56) The Committee directs the Department to furnish a report of eviction of encroachment (0.51 ha) made by Shri. Thulaseedharan Nair in Thavinjal Village, Mananthavady Taluk, Wayanad District, and the status report of the land assigned to 56 persons in Edavaka Village, Mananthavady Taluk, Wayanad District, within two months.

57) The Committee directs the Department to furnish a detailed list of cases of Government land encroachments that are pending before the Munnar Special Bench and other courts in cases pointed out by the Audit and present status of the said cases.

#### 4.5.3.2 Non-eviction of encroachment on river/kayal poramboke

The State Government, by a notification issued on 29 June 1993, took control of nine<sup>8</sup> rivers from the Panchayats under Sub-section 82(1) of the Kerala Panchayat Act, 1960 which included Periyar River also. As such the poramboke<sup>9</sup> of the banks of Periyar river is under the control of the Revenue Department.

8 Bharathapuzha, Periyar, Chaliyar, Pamba, Kallada, Vamanapuram, Chandragiri, Karamana and Meenachil

9 All unassessed land which are the property of Government which includes land such as held by right of escheat, purchase, resumption, acquisition etc.

Government of Kerala, by an order<sup>10</sup> in May 2010 formed Munnar Special Revenue Office at Munnar under a Special Tahsildar in order to deal with land related issues as well as protection of Munnar river bank in Munnar area of Idukki District. The duty and responsibility of the office included protection of rivers, canals, trees, mountains etc., under Part III (ii) (6) of the GO cited.

Audit noticed the following encroachments in river/kayal<sup>11</sup> poramboke from the records maintained at the selected taluk offices.

- Land conservancy cases were registered on encroachment of Periyar river poramboke in 25 cases with an extent of 0.40 ha under survey No. 67/7 in Periyar village of Peermade taluk and 10 cases with an extent of 0.47 ha under survey Nos. 378, 402 in Chengamanad and Vadakkumbhagam villages of Aluva taluk.
- Erattupetta Grama Panchayath encroached and constructed a double storied building on 0.07 ha of Meenachil river poramboke in survey No.95 in Meenachil village of Erattupetta taluk.
- Public Interest Protection Association made a complaint ( June 2014) to the Hon'ble President of India, stating that illegal constructions of commercial buildings on the encroached land in Munnar are still continuing by various persons which was stayed (SLP 9655/2007) by the Hon'ble Supreme Court on 11 May 2011.
- An extent of 15.15 ha of kayal poramboke (Kadinamkulam kayal) in Kadinamkulam village, Thiruvananthapuram taluk was encroached by 46 persons as detailed in Appendix III(3).
- Sri. K.P. Raghavan encroached 0.56 ha of kayal poramboke in Survey No.1091/347 in Arattupuzha village, Karthikappally taluk.

The land in all the above cases are still under the custody of the encroachers. During exit conference the Commissioner stated that a project has been started for protecting Bharathapuzha riverside at Kuttippuram by planting

<sup>10</sup> Vide GO No. 201/2010/RD dated 31 May 2010

<sup>11</sup> Kayal means backwaters



trees. Similar steps would be taken to protect the river/kayal poramboke. Regarding encroachment on Kadinamkulam kayal and other cases Commissioner/Additional Secretary assured that a special team would be constituted to verify the encroachment and effective action would be taken to evict them.

**[Audit Paragraph 4.5.3.2 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

58) While discussing the land conservancy cases registered on encroachment of Periyar river poramboke in 25 cases with an extent of 0.40 ha under Survey No. 67/7 in Periyar Village of Peermade Taluk and 10 cases with an extent of 0.47 ha under Survey Nos. 378, 402 in Chengamanad and Vadakkumbhagam Villages of Aluva Taluk, the Deputy Secretary, Legislature Secretariat brought to the attention of the committee that the above cases referred to the illegal constructions in the old Munnar area. The Principal Secretary, Revenue Department submitted that there were ten such cases and all of which had been evicted, and a revised report in that regard would be submitted. The Committee pointed out that NOC from Revenue Department was mandatory for any construction in such lands, and wanted to know whether the constructions were done with permission solely from the Local Bodies. The Principal Secretary, Revenue Department replied that there were numerous such constructions in Munnar and an updated report in that regard had been sought from the District Collector. The Committee opined that such buildings might have been allotted temporary numbers as the building number from the Panchayat was mandatory to make use of them.

59) When the Committee directed to give an explanation regarding the case related to the encroachment and construction of a double storied building on 0.07 ha of Meenachil river poromboke in Survey No. 95 in Meenachil Village of Erattupetta Taluk, Kottayam by the Erattupetta Grama Panchayath, the Deputy Collector (RR) submitted that the encroachment had been evicted and the said building had been taken over by the Tahsildar. A report in that regard was also submitted, she added.

60) When the Committee enquired about the illegal constructions of commercial buildings on the encroached land in Munnar which was stayed (SLP 9655/2007) by the Hon'ble Supreme Court on 11 May 2011, the Principal Secretary, Revenue Department submitted that the said encroachment at KDH Village had been evicted. The Committee accepted the reply.

61) When the Committee directed to give an explanation regarding the encroachment case related to an extent of 15.15 ha of kayal poramboke (Kadinamkulam kayal) in Kadinamkulam Village, Thiruvananthapuram Taluk by 46 persons, the Principal Secretary, Revenue Department submitted that the encroachment of the Kadinamkulam lake had been completely evicted. He added that the Puzha Poramboke was vested in LSGIs and it was their responsibility to take action for eviction of the encroachment. However, due to the audit objection, the Revenue Department had taken initiative for eviction and had instructed the Panchayat to fence the area. In response to the Committee's query about the extent of the land, the Principal Secretary, Revenue Department replied that the exact measurement was not available with them then and a report in that regard would be submitted at the earliest. The Committee opined that eviction of encroachments and confiscation of land to Government was a great achievement of the Revenue Department and such achievements should definitely be appreciated. The Committee also suggested that steps should be

taken to make available the details regarding the evicted land and the taluk in which it belonged to in the public domain.

62) Regarding the case related to the encroachment of 0.56 ha of kayal poramboke in Survey No.1091/347 in Arattupuzha Village, Karthikappally Taluk by Sri. K.P. Raghavan, the Principal Secretary, Revenue Department submitted that a Writ Petition, questioning the action of the Revenue Department had been filed before the Hon'ble High Court.

63) The Committee enquired whether the details of the total extent of kayal poramboke encroachment and the total revenue land encroachment in the State were available with the Revenue Department. The Principal Secretary, Revenue Department submitted that Taluk wise details were available, but a Statewide comprehensive document had not been prepared. She added that a lot of encroached land, including kayal poramboke had been regularised and the centralized data on surveyed land might include poramboke land too. It would be sufficient to incorporate details of encroached land to the centralized data. She added that as the preparation of the accurate data of the land would be a time consuming task, steps for the same would be taken soon.

64) The Assistant Commissioner, Land Revenue Commissionerate submitted that the details available with the Department regarding the encroachment cases in which action had been initiated might not contain the complete information. There might be encroachment cases where no action had been initiated so far. He explained that most of the encroachers would be the owners of nearby registered land along the river poramboke, and half a cent or two cents of land might be encroached and attached to their patta land or deeded land as nobody else other than them could enter there. He added that many such small encroachments existed on all the river banks in Kerala, no action had been taken against them. In a meeting convened by the Chief Secretary, the Irrigation Department was directed to check the encroachment of land on the banks of

rivers and canals, and they were also collecting such data. As all those lands were vested in the Panchayat, the three concerned departments (Revenue, Irrigation and Panchayat) could take action against encroachments, but a comprehensive data collection had not been done so far.

65) The Committee enquired whether any action had been initiated to regularise the cases where the land held was more than that in the deed and there were no other objections to such possession. The Assistant Commissioner, Land Revenue Commissionerate responded that any such action had not been initiated so far. The possessor of the land would be allowed to pay the tax on the basis of the digital survey, but title would not be provided to such land. He added that legislation in that regard was under consideration. The Principal Secretary, Revenue Department admitted that some errors had occurred in the earlier surveys. He emphasized that tax was not the proof of title and title could be given only if there was documentary evidence.

66) The Committee noted that there were many land encroachments near Bharathapuzha and opined that if a digital survey could be conducted to identify the encroachments on the banks of Bharathapuzha in Malappuram district such land could be recovered by fixing a time frame and it would benefit many other projects. The District Collector, Malappuram submitted that it could not be done within the stipulated time frame by utilizing the service of existing surveyors in the district. He added that a special team would be required for that. The Principal Secretary, Revenue Department pointed out that the digital survey was being carried out at all places and that would include the encroachments also. An attempt to conduct digital survey exclusively for the encroachments would cause delay in the entire digital survey process.

67) The Committee wanted to know about the utilization of River Management Fund. The District Collector, Malappuram submitted that only rupees four crore were available in the RMF. The Committee made a



recommendation that the RMF received for each district should only be utilized in the respective districts.

### **Conclusion/Recommendation**

**68) The Committee appreciates the Department for the achievements attained in eviction of encroachments of river/kayal poramboke and confiscation of the land to Government, and recommends to make the details of such evicted land in each taluk available in the public domain.**

**69) The Committee recommends to prepare a State wide comprehensive document regarding the total extent of kayal poramboke encroachment and Revenue land encroachment. The Committee directs the Revenue, Irrigation and Panchayat Departments to work together for the comprehensive data collection and for taking action against the encroachments.**

**70) The Committee directs the Department to furnish a detailed report of the present status of the Writ Petition filed in connection with the case related to the encroachment of 0.56 ha of kayal poramboke in Survey No.1091/347 in Arattupuzha Village, Karthikappally Taluk within two months.**

**71) The Committee recommends that the River Management Fund received for each district should be only utilized in the respective districts and the Department concerned should be vigilant in this regard.**

#### **4.5.3.3 Non-detection/eviction of encroachments even after receiving complaints in Revenue Special Office, Munnar**

The Executive Engineer, Kerala State Electricity Board Limited (KSEBL) requested the revenue authorities (June 2014 and May 2015) to take urgent action for eviction on the encroachers who had constructed hotels, resorts etc. The list of encroachers was also attached with the request, as detailed in Appendix III(4).

Audit observed that no action was taken on the request received. This showed laxity on the part of the revenue authorities in protecting Government land. The Special Tahsildar who was responsible for eviction stated that necessary action would be taken with the help of higher authorities. During exit conference (July 2016) the Additional Secretary to Government assured that the case would be examined and stringent action would be taken without further delay.

**[Audit Paragraph 4.5.3.3 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

72) When the Committee directed to furnish the details on the above audit para, the Principal Secretary, Revenue Department submitted that the case belonged to KDH Village and a Writ Petition was pending before Munnar Special Bench and an appropriate action was being taken.

### **Conclusion/Recommendation**

**73) The Committee directs the Department to submit a detailed report regarding the audit observation, along with current status of case pending before the Munnar Special Bench.**

#### **4.5.3.4 Irregular possession of revenue land by other Departments**

As per Government order<sup>12</sup> the transfer of Government land from one department to other shall be ordered by Government/ the Board of Revenue (now Commissioner of Land Revenue)/ District Collector depending upon the area. As per Circular<sup>13</sup> issued by the Commissioner of Land Revenue, for every



12 G O (P)498/61/Rev dated 17-5-1961 of Revenue (E) Department (Rule 1).

13 No.LRK 2/18287/12 dated 8/5/2013.

transfer of Government land, approval from the Revenue Department is compulsory. It was also stated in the circular that the District Collectors should not effect transfers without approval from the Government through Revenue Department.

Based on scrutiny of land records such as basic tax register, poramboke register and the data of the Kerala State Land Bank, 148 plots were selected for JPI, out of these 30 cases were found undetected by revenue authorities. Out of this, seven cases related to irregular possession of other departments. These were not officially transferred to above Departments viz. District Tourism Promotion Council (DTPC)/ Education Department/KSEBL/Local Bodies and no action was taken by the Revenue Department to regain the land as detailed in Appendix III(5). Illustrative cases are given below:

- An extent of 2.91 ha of Bharathapuzha poramboke in survey No.1 in Kuttipuram village, Tirur taluk was under irregular possession of DTPC from 2009 where buildings, approach road, playground, shops etc. Were constructed. The Tahsildar stated that Taluk Office was not aware of the activities done in Government land and the matter would be taken up with the District Collector. The reply of the Tahsildar is not acceptable as he being the custodian of Government land, it is his duty to protect the land from unauthorised occupation.
- An extent of two ha of revenue land under Re-Survey No.209/2 in Kuttambuzha village, Kothamangalam taluk, was under irregular possession of Forest Department which was leased out<sup>14</sup> by that Department to KSEBL on 04 February 1980 to establish the colony for Pooyamkutty Hydro Electric Project. No action was taken by the Revenue Department to regain the land. The Additional Tahsildar stated that even after issuing notice, the land was not vacated and a decision to that effect is to be taken at Government level. Being the empowered person, Tahsildar should have been taken necessary steps.

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14 Vide order No.GO (MS)36/80/AD dated 4 February 1980.

During exit conference the Commissioner of Land Revenue/Additional Secretary to Government stated (July 2016) that report would be sought for and action taken against responsible officers.

**[Audit Paragraph 4.5.3.4 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

74) When the Committee enquired an explanation regarding the audit observation related to an extent of 2.91 ha of Bharathapuzha poramboke in Survey No.1 in Kuttipuram Village, Tirur Taluk which was under irregular possession of DTPC from 2009, the District Collector, Malappuram submitted that the land was suitable for Tourism related projects and as part of the implementation of the project, the Department of Tourism had developed the 'Nilayoram Children's Amusement Park' in Kuttipuram Village.

75) Regarding the case related to an extent of two ha of revenue land under Re-Survey No.209/2 in Kuttambuzha Village, Kothamangalam Taluk, under the irregular possession of the Forest Department, the Committee opined that the case was about the land used as a camp shed of the Forest Department in Kuttampuzha Village. In 1980, the Forest Department had leased the land to KSEB Ltd. but there was no record that the Revenue Department had given the land to the Forest Department. The Principal Secretary, Revenue Department submitted that there was a dispute between the two Departments regarding the possession of the land.

### **Conclusion/Recommendation**

76) The Committee expresses its displeasure over the reply given by the Department that no records are available with the Revenue Department



about the possession of the two ha of revenue land under Re-Survey No.209/2 in Kuttambuzha Village, Kothamangalam Taluk, which is under the possession of the Forest Department at present. The Committee also notices that the Hon'ble High Court ordered District Collector to take a decision after hearing the officials of KSEB and Revenue Department. Hence the Committee directs the Department to comply with the judgment dated 05.11.2021 of the Hon'ble High Court in the WP(C) 5941/16, and report at the earliest.

#### 4.5.3.5 Repeated encroachments

As per Section 10(1) & (2) and Section 11 of the Kannan Devan Hills (Resumption of Lands) Act, 1971, illegal encroachments after 21 January 1971 in the protected Government land under Section 3(1) of the Act shall be summarily evicted.

In the following cases, the encroachers repeatedly encroached the same land even after eviction by revenue authorities as detailed in Table – 4.6.

Table – 4.6

Sl No.	Name/ Village/Survey No. & Extent	No. of times of encroachments
1	Sri. Manimaran/KDH/ Survey No.20/1 : 0.04 ha	Five times
2	Sri. Thillu Natarajan/KDH/ Survey No.20/1: Extent not available	Five times
3	Sri. Gunasingh/KDH/ Survey No.912 : 0.04 ha	Many times
4	Sri. Pushparaj/KDH/Survey No.20/1:0.04 ha	Many times
5	Smt. Umasalima/KDH/ Survey No. 61/16. Extent not available	Twice
6	Sri. Sivan, H/o Smt. Sreedevi, Dy. Tahsildar (Retd.)/KDH/ Survey No.20/1:Extent not available	Twice



Audit observed that even after eviction the encroachment happened again. The Department failed to take adequate measures for the permanent eviction of encroachers. During exit conference, the Additional Secretary to Government stated (July 2016) that a special team would be constituted to investigate the cases pointed out and other similar cases.

**[Audit Paragraph 4.5.3.5 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

77) While discussing the cases related to repeated encroachments, the Committee noted, as inferred from the audit paragraph, that the same land had been encroached upon multiple times, and enquired about the action to be taken in such cases. The Assistant Commissioner, Land Revenue Commissionerate submitted that it was suggested to register criminal cases in such situations. The Committee decided to recommend the same.


#### **Conclusion/Recommendation**

78) **The Committee criticises the Department in its failure to prevent repeated encroachment of the same land even after eviction, and directs to take steps to register criminal cases in such instances and to take adequate measures for the permanent eviction of encroachers.**

#### **4.5.3.6 Eviction not effectively implemented**

Audit observed that in the following cases encroachment could not be evicted effectively as detailed in Table – 4.7.

Table – 4.7

Sl No.	Description	Remarks
1	<p>Government land in Survey No.1208 of Vagamon village, Peermade taluk was in possession by Saj Flight Services Private Limited owned by Smt. Mini Sajan Varghese who also ran a resort named Vagamon Hide Out in that land.</p> 	<p>The revenue officials intimated Audit that the resort was evicted in 2011. The action taken on eviction of encroachment and other details were not available in the file. During JPI on 02 March 2016, it was revealed that the resort was not under the possession of revenue authorities as the gate was locked from inside. Further verification of electricity bill also proved the consumption of electricity during the period.</p>
2	<p>An extent of 1.62 ha (4 Acre) of Government land in Survey No.730 of Vagamon village, Peermade taluk was encroached by Shri. Abraham, which was adjacent to his own land. The Department placed a board showing the land as "Government land" (in Malayalam) after demarcation of the area.</p>	<p>During JPI, it was noticed that Shri. Abraham was still using the land for cultivation and a motor pump was installed. Further he had applied (February 2013) for pattayam for the same piece of land.</p>

During exit conference (July 2016) the Commissioner stated that necessary action would be taken at the earliest to evict the encroachers and to conduct verification frequently.

**[Audit Paragraph 4.5.3.6 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

79) When the Committee enquired whether the report regarding the above audit para was available, the District Collector, Malappuram agreed to submit the report regarding it to the Accountant General. Then the Committee decided to review the case after receiving the report.

### **Conclusion/Recommendation**

**80) The Committee directs to submit a detailed report regarding the remedial measures taken by the Department on the audit paragraph 4.5.3.6.**

#### **4.5.3.7 Irregular possession of escheated land**

As per Section 3 of The Kerala Escheats and Forfeitures Act 1964 (Act 4 of 1964) where a person dies intestate and without leaving legal heirs, all his property shall be escheat and shall belong to the Government. The property taken possession of shall be managed by the Government under the provisions of the KLC Act, 1957.

Illustrative cases showing escheated properties which were not taken possession of by revenue authorities are as detailed below.

- An extent of 0.20 ha of land in Re-Survey No.277/5 in Karinkunnam village, Thodupuzha taluk was owned by Sri. Michael, who died on 13 April 1985 without leaving legal heirs which was liable to be escheated. This land was encroached by Sri. Symon and a building was constructed by him.

Laxity in the part of Village Officers during the period 1985 to 2012 (27 years) resulted in non-possession of the land which was to be escheated.

- As per Section 2 (1) (ii) and Section 2 (2) of the Kerala Private Forests (Vesting and Assignment) Act 1971, any forest not owned by the Government can be notified as vested forest. As per the said Act there was no provision to notify the Government land as vested forest.

As per the Escheat Order<sup>15</sup> of the District Collector, Kozhikode an extent of 343.53 ha of land in Thariode village, South Wayanad taluk named as Bhagyalakshmi estate owned by Shri. V.N. Sundaram was escheated and taken possession of by the Village Officer on 26 July 1976. Forest Department notified (08 July 1977) an extent of 176.29 ha of the escheated land as vested forest and took possession.

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<sup>15</sup> No.28-677/69 (19 July 1976).

Audit observed that the absence of periodical verification of Government land by the Village Officer resulted in these lapses. No action was taken by Revenue Department to regain the revenue land to an extent of 176.29 ha.

- An extent of 301.87 ha of land in survey no.519/3 and 519/4 in Kalpetta village, Wayand district known as "Wood Lands Estate" escheated to Government under the Kerala Escheats and Forfeitures Act, 1964 as per Government order<sup>16</sup> dated 18 June 1971. Out of the total extent, 44.07 ha was under the possession of 322 encroachers.

Audit observed that no land conservancy cases were booked under the KLC Act/Rules for encroachment.

During exit conference (July 2016) the Commissioner of Land Revenue stated that action had since been taken to take possession of the escheat land under Revenue Department.

**[Audit Paragraph 4.5.3.7 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

81) Regarding the possession of escheated land of 0.20 ha in Re-Survey No.277/5 in Karinkunnam Village, Thodupuzha Taluk, the Deputy Secretary, Legislature Secretariat mentioned that the said land was owned by Sri. Michael, who died without leaving legal heirs. The property was not escheated, and a case was pending in that regard. The Committee opined that in the absence of taking proper action in cases pending before the court in connection with escheated land, there were many such lands with no legal claimants.

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<sup>16</sup> Vide GO (MS) No.162/71/RD dated 18 June 1971



82) In response to the query by the Committee regarding the ownership of such lands, the Assistant Commissioner, Land Revenue Commissionerate submitted that the above mentioned land had been taken over through an order issued in 2022 by the Land Revenue Commissioner. While the revision petition filed against it was pending, and WP(C)9891/2022 was filed in the Hon'ble High Court in 2022. The Hon'ble High Court had ordered to maintain the status quo until the judgment of the case. The Assistant Commissioner added that there would be many such cases to which field visit and regular follow up should be done. A general direction had been given to identify the properties on which tax had not been paid for more than five years, and to conduct regular field visits there. The Committee recommended to identify such lands without having legal heirs and allot them to the landless in the State.

83) The Committee enquired about the action taken by the Government regarding the case related to the escheated land of 343.53 ha in Thariode Village, South Wayanad Taluk belonged to the Bhagyalakshmi Estate, in which an extent of 176.29 ha of the land had been notified as vested forest by the Forest Department. The Assistant Commissioner, Land Revenue Commissionerate submitted that no action could be taken on the land notified by the Forest Department. The land would be under the custody of the Forest Department and could not be used for any Government purpose. To a query of the Committee on whether the Forest Department could claim the revenue land, the District Collector, Malappuram replied that it was admissible as per the rules of the Forest Department, and added that even private land could also be notified in that way.

84) The Committee opined that the undue claims of the Forest Department over the revenue land should be reconsidered and necessary decision in that regard should be taken through Government level discussions and joint verification between the two Departments. The committee recommended that a



joint inspection should be conducted between the two departments before notifying the revenue land as Forest land. The Principal Secretary, Revenue Department submitted that it would be better to constitute a committee with the Chief Secretary as Chairman and Secretaries of Forest and Revenue Departments as members for periodic verification and to take necessary decisions in such cases.

85) When the Committee directed to give a reply regarding the encroachment of 301.87 ha of escheated land in Survey nos.519/3 and 519/4 in Kalpetta Village, Wayanad District, the Principal Secretary, Revenue Department submitted that measures were being taken for the possession of land in that case.

### **Conclusion/Recommendation**

**86) The Committee observes that the undue claims of the Forest Department over the revenue land should be reconsidered and necessary decision in that regard should be taken after Government level discussions and joint verification between the two Departments before notifying the Revenue land as Forest land. The Committee recommends to constitute a committee with the Chief Secretary as Chairman and Secretaries of Forest and Revenue Departments as members to take necessary decision in such cases.**

**87) The Committee recommends to identify and prepare a State wide database of lands without having any legal heirs, and to initiate action to allot such lands to the landless.**

#### **4.5.4 Mutation of land**

As per Rule 3 of Transfer of Registry (TR) Rules, 1966, Tahsildar/Village Officer is responsible for the receipt and disposal of application for mutation<sup>17</sup>. Rule 7(2) (iv) of TR Rules, 1966 provides that when the case regarding transfer of registry involves sub division of the property an entry to that effect shall be made in the column provided for the purpose in Form A and a plotted sketch in

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<sup>17</sup> Mutation/Pokkuvaravu is transfer of registry of the property from one person to another

triplicate showing the position and area of the sub division together with sub division statements in triplicate shall be forwarded to Tahsildar concerned.

When a property is sold or transferred from one person to another, there needs to be a change in the title ownership as well. This process of transferring the ownership in the records of the land revenue department under the new owner's name is called mutation/"Pokkuvaravu". After the registration of the transfer deed with the sub-registrar, an application needs to be given to the respective village office. The village officer should effect the mutation in the cases involving no sub Division of the property/Survey number and Tahsildar is the authorised officer to sanction Transfer of Registry in cases involving sub divisions.

#### **4.5.4.1 Non- mutation/pokkuvaravu of land as per Rule**

The mutation process was not done as per Act and Rules at the test checked Taluk offices. The process is now being carried out by assigning a provisional revenue number. When the permanent sanction is allowed the sub division numbers will be given but, no permanent sanction was allowed so far in test checked taluks. Only after subdivision of land and completion of re-survey the mutation can be effected as per TR Rules, 1966.

In the exit meeting Government agreed that mutation proceedings were not done in Malabar<sup>18</sup> area and for those areas where re-survey was not conducted. It was explained that a new system of "e-pokkuvaravu" is being introduced, so that the issue can be tackled.

#### **4.5.4.2 Non-realisation of Government dues consequent to cancellation of un-authorised mutation of Government land.**

The Government ordered to regularise and realise the difference in market value of the alienated land of 0.34 ha in survey No.1478/1A Kodikulam village, Thodupuzha taluk for which sanction was accorded for construction of a school by exchanging it with another landed property of 0.38 ha in same survey number by Shri P.N. Kumaran. District Collector, Idukki ordered to realise (04 January

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18 Comprising six districts of north Kerala which was a district in erstwhile Madras province.

2016) an amount of ₹ 31.86 lakh. The amount due to Government is still to be realised. The Revenue Department has not taken any revenue recovery steps to realise the dues.

On this being pointed out in Audit, the Tahsildar stated that time limit was not fixed in the order by District Collector and the amount would be collected before finalisation of mutation proceeding. The Additional Tahsildar is responsible for collection of the amount. During exit conference (July 2016) the Commissioner of Land Revenue stated that necessary action would be taken to collect the amount.

#### **4.5.5 Illegal conversion of agricultural land/wet land.**

As per Section 23 of the Kerala Conservation of Paddy Land and Wet Land (KCPL&WL) Act, 2008, any person who, in violation of the provisions of the Act converts or reclaims any paddy land or wet land shall on conviction, be punishable with imprisonment for a term which may extend to two years but shall not be less than six months and with fine which may extend to rupees one lakh but shall not be less than rupees fifty thousand.

For monitoring the activities under the Act, there shall be a Local Level Monitoring Committee (LLMC) (Section 5), district level monitoring committee (Section 9) and State level monitoring committee (Section 8). As per Section 7 of the Act, the Agricultural Officers shall be reporting officers and it shall be their responsibility to report to the Revenue Divisional Officer regarding any act in violation of the provisions of this Act.

**[Audit Paragraphs 4.5.4 to 4.5.5 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

88) While considering the above audit observations, the Committee pointed out that in Malappuram district, many cases related to land conversion were still pending, and the LSG Department could not release funds to those beneficiaries who had received housing under the LIFE scheme, as their land conversion process was not completed. The Committee recommended to give special consideration for such land conversion cases. The District Collector, Malappuram replied that Revenue Department had decided to conduct adalats to resolve the issue of land conversion cases below 25 cents. The Committee directed the Department to furnish the remedial measures taken regarding the above audit paragraphs to the Committee at the earliest.

#### **Conclusion/Recommendation**

**89) The Committee directs the Department to submit the remedial measures taken by the Department in response to the objection pointed out by the audit in para 4.5.4.2.**

**90) The Committee recommends to give special consideration for those land conversion cases in which LSG Department could not release funds to the beneficiaries who had received housing under the LIFE scheme. The Committee directs the Department to furnish a detailed report in this regard within two months.**

#### **4.5.5.1 Non-detection of illegal conversion of agricultural land/wet land.**

Joint physical inspection of the following three agriculture plots under the selected RDOs conducted during the audit has shown that these plots were illegally converted and the conversions were not reported by the Agricultural Officer or detected by the Village officer:-

- An extent of 0.81 ha in survey No.940/2, 4 in Mannamkandam village/Adimali panchayat under RDO, Devikulam owned by Mar Baselios College.



- An extent of 0.14 ha in survey No.996/3 in Mannamkandam village/Adimali panchayat under RDO, Devikulam owned by Smt. Sindhu Rajan.
- An extent of 0.12 ha in Block No 22, Re-Survey No. 244/8, 9, 10 of Thrikkovilvattom village in Kollam taluk owned by Mohammed Naufal S/o Abdul Salam.

Audit observed that absence of periodical verification resulted in non-reporting of the offence in a large area which is still usable for agriculture. The RDO stated that action for re-instating of the land would be taken immediately. As per the KCPL&WL Act, the Agricultural Officer is responsible for the lapse. During exit conference (July 2016) the Commissioner of Land Revenue agreed that the Department is also responsible for protection of agricultural land.

**[Audit Paragraph 4.5.5.1 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

91) While considering the illegal conversion of agricultural land/wet land in cases related to 0.81 ha in survey No.940/2, 4 in Mannamkandam Village/Adimali Panchayat, 0.14 ha in survey No.996/3 in Mannamkandam Village/Adimali Panchayat and 0.12 ha in Block No 22, Re-Survey No. 244/8, 9, 10 of Thrikkovilvattom Village in Kollam Taluk, the Deputy Secretary, Legislature Secretariat brought to the attention of the committee that the first case was related to Mar Baselios College, second one was related to Mrs. Sindhu Rajan and the third one was related to 0.012 hectare of land in Kollam Taluk. The Principal Secretary, Revenue Department informed that an updated report had been prepared and the same would be submitted at the earliest. The Committee decided to review the audit para after receiving the report.



### **Conclusion/Recommendation**

**92) The Committee criticises the Department for the negligence on the part of the officials in conducting periodic verification and reporting of the illegal conversion of the agricultural land/wet land. The Committee directs the Department to furnish a report on the progress of restoration of the agricultural land/wet land in cases mentioned in the audit paragraph within two months.**

#### **4.5.5.2 Failure to reinstate the converted land.**

Audit noticed that registers to watch the complaints of illegal conversion and action taken were not maintained in 12 out of 21 Revenue Divisional Offices due to which details of total illegal cases booked, disposed and pending could not be ascertained. Further, the converted land was not re-instated even after the order/direction by RDO / District Collector in the cases mentioned in Appendix III(6).

During exit conference (July 2016) the Commissioner stated that the main reason for failure to reinstate the converted land is the non-availability of sufficient funds.

**[Audit Paragraph 4.5.5.2 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

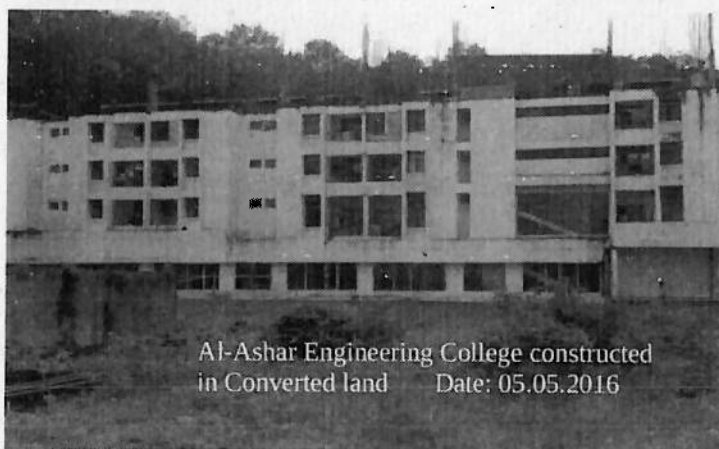
**93) To a query of the Committee regarding the present status, the Principal Secretary, Revenue Department submitted that a restoration order had been issued in that case, but the affected person approached the court. Then the District Collector heard the parties and issued another order. An updated report including that order would be submitted before the Committee.**

### Conclusion/Recommendation

94) The Committee directs the Department to furnish a report on the progress of restoration of the converted land mentioned in the audit paragraph, 4.5.5.2.

#### 4.5.5.3 Continued illegal conversion and construction of buildings in Kumaramangalam village, RDO Idukki.

The RDO ordered<sup>19</sup> (May 2011) Sri. K.M. Moosa to reinstate 0.17 ha agricultural land in Re-survey No. 330/4 of Perumbillichira in Kumaramangalam village which was converted by him. The conversion was done for construction of buildings for



Al-Ashar Engineering College owned by Nurul Islam Trust. Against the order of the RDO, Sri. Moosa filed a revision petition on 11 January 2013 before Secretary to Government, Agricultural Department. It was noticed that Tahsildar had reported to the RDO, Idukki that even after issuing Stop Memo the construction activities are still continuing.

Audit found that the RDO did not collect evidence of the commission of the offence and send report to the court of competent jurisdiction as provided in Section 12 of the KCPL&WL Act, 2008.

The RDO stated that necessary action would be taken immediately.

**[Audit Paragraph 4.5.5.3 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

<sup>19</sup> Vide his Proceedings No. B3-1897/10/K.Dis dated 06 May 2011.

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

95) The Committee decided to review the audit para after getting a detailed RMT.

### **Conclusion/Recommendation**

**96) The Committee directs the Department to furnish a detailed report regarding the remedial measures taken by the Department in response to the audit paragraph, 4.5.5.3.**

#### **4.5.5.4 Non compliance of provisions while sanctioning conversion.**

Section 10 (1) of the KCPL &WL Act, 2008 stipulates that the Government may grant exemption from the provisions of this Act, if such conversion or reclamation is essential for any public purpose. But, as per Sub-section (2) of Section 10, no exemption under sub-section (1) shall be granted by the Government, unless the Local Level Monitoring Committee (LLMC) has recommended the conversion or reclamation and the Government are satisfied on the basis of the report submitted by the State Level Committee, that no alternate land is available and such conversion or reclamation shall not adversely affect the cultivation of paddy in the adjoining paddy land and also the ecological conditions in that area. As per Section 2(xiv) of the Act, "Public purpose" means purposes for the schemes undertaken or financed by the Centre-State Governments, Government-Quasi-Government Institutions, Local Self Government Institutions, Statutory Bodies and other schemes, as may be specified by the Government, from time to time.

Audit noticed that the provisions of Act were not complied with while according sanction for conversion in the following cases as detailed in Table – 4.8.

Table – 4.8

Sl No.	Irregularities noticed	Reply
1	Sanction was accorded by the Principal Secretary, Revenue on 06 May 2015 to acquire the private agricultural land for establishing Harippad Medical College, Alappuzha. The sanction was accorded by the Additional Chief Secretary, Chief Secretary and Chief Minister, without fulfilling the provisions contained in Section 10 (2) of KCPL &WL Act, 2008.	On this being pointed out (September 2016) in Audit, Government stated (October 2016) that details/replies would be furnished without delay.
2	The Government accorded <sup>20</sup> sanction for conversion of paddy land at the suburban of Kottayam town for Kottayam Corridor project. The sanction was accorded by the Additional Chief Secretary, Chief Secretary and Chief Minister, without fulfilling the provisions contained in Section 10 (2) of KCPL & WL Act, 2008; by the Principal Secretary (22 September 2015), Revenue Minister (23 September 2015) and Chief Minister (27 September 2015). The note was submitted before the Cabinet as Item No 7555 and it was approved by the Chief Minister on 07 October 2015.	In the exit meeting (July 2016) Government stated that the case would be examined. Further reply was awaited. (November 2016).
3	The Government accorded <sup>21</sup> sanction for conversion of paddy land in Nattakom Village of Kottayam taluk for Kodimatha Mobility Hub project. The details of the provisions contained in Section 10 (2) of the KCPL &WL Act, 2008 was explained in the office note which was signed by the Principal Secretary (8 January 2016), Chief Secretary (12 January 2016) and Revenue Minister (13 January 2016). The proposal was put up as item No.8104 before the Cabinet and approved by the Chief Minister on 20 January 2016 without fulfilling the provisions of the Act.	Government stated (November 2016) that the cabinet decision on the case was placed before the cabinet sub-committee. Further course of action on the case would be taken based on the decision of the cabinet sub-committee.
4	The Government accorded <sup>22</sup> sanction for conversion of land for the project at Methran Kayal paddy fields to the Kumarakam Echo Tourism Village Project of Rekindo Developers Private Limited. giving exemption from the provisions of the Act. The sanction for conversion of land for the project Medi City at Kadamakkudy panchayat was issued without obtaining the approval by the Agricultural Production Commissioner, being the Chairman of the State Level Monitoring Committee.	Sanctions were cancelled in March 2016.

20 GO (Ord.) No.5925/15/Rev dated 13 November 2015.

21 GO No. 651/16/Revenue dated 29 January 2016.

22 GO MS No.198/2016/Rev dated 01 March 2016.



The cases mentioned above depicts that the Government bypassed all prescribed procedures for the conversion of paddy and wet land.

**[Audit Paragraph 4.5.5.4 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

97) While considering the audit para, the Principal Secretary, Revenue Department informed the Committee that an updated report had been prepared and the same would be submitted at the earliest.

### **Conclusion/Recommendation**

**98) The Committee directs the Department to furnish a report regarding the cases mentioned in the audit paragraph 4.5.5.4 within two months.**

### **4.5.6 Conclusion.**

Though a procedure was prescribed in the Department for the periodical verification of Government land, it was not carried out by the officials for timely detection and eviction of encroachments. The RDOs/Collectors were not monitoring the eviction of encroachments effectively. The system existing in the Department for detection of escheat land and implementation of escheat procedures/taking possession of escheat land was inadequate. Implementation/monitoring of mutation procedure prescribed in the TR Rules, 1966 was not effective. There was no system in the Department for timely detection of illegal conversion of agricultural/wet land and to reinstate the illegally converted agricultural land/wet land.

A few illustrative cases involving ₹ 9.45 crore are given in the following paragraphs.



#### 4.6 Non-assessment of building tax

As per Section 5(1) of the Kerala Building Tax Act (KBT Act), 1975, building tax shall be charged on every building the construction of which is completed on or after 10 February 1992 based on the plinth area of the buildings at the rates prescribed. Section 7(1) of the KBT Act, 1975 stipulates that the owner of every building the construction of which is completed or to which major repair or improvement is made on or after 10 February 1992 shall furnish to the assessing authority a return in the prescribed form along with a copy of the plan approved by the local authority or such other authorities as may be specified by the Government in this behalf. As per Rule 3 of the Kerala Building Tax (Plinth Area) Rules, 1992 every Village Officer shall transmit to the assessing authority, within five days of the expiry of each month, a monthly list of buildings liable to assessment, together with extracts from building application register of the local authority within whose area the buildings included in the list are situated. As per Section 7(3) of the KBT Act, 1975 if the assessing authority is of opinion that any person is liable to furnish a return under sub-section (1), it may serve a notice upon that person requiring him to furnish within such period a return in the prescribed form. If any person fails to make a return in response to any notice issued under sub-section 3 of Section 7, the assessing authority shall assess the amount payable by the person as building tax to the best of its judgement.

##### 4.6.1 Cases which were not reported by Village Officers

- 21 Taluk offices<sup>23</sup>

Audit collected the details of buildings completed from the local authorities which were cross-verified with the building tax assessment registers, booking registers and collection registers of Taluk offices. Audit found that in 21 out of 33 Taluk Offices, 671 buildings<sup>24</sup> completed/assessed by local authority

23 Alathur, Changanassery, Chavakkad, Kannur, Kochi, Kothamangalam, Kunnathunadu, Mavelikkara, Neyyattinkara, Nilambur, North Paravur, Ottappalam, Perinthalmanna, Ponnani, Ranni, Thalappilly, Thalassery, Thiruvananthapuram, Thodupuzha, Vatakara and Vythiri.

24 Including one building completed during 2004-05.

between April 2010 and March 2015 in 57 villages were not reported by Village Officers to the assessing authorities for assessment of building tax. The root cause for non identification of new buildings completed was non-filing of return by the building owners to the Taluk Office and failure of Village officers to forward the monthly list of completed buildings to Tahsildars. Though a penalty clause had been envisaged in the Act, this was not being enforced. This resulted in non-assessment of buildings by the Tahsildars and consequent non-levy of tax of ₹2.98 crore as shown in Appendix III(7).

Audit found that Taluk Offices, Ottappalam (192 cases; ₹32.67 lakh) and Kochi (83 cases; ₹7.15 lakh) have maximum number of cases of non levy of building tax where the village officers had not reported the buildings for assessment.

An analysis of the details revealed that the major cases of non-reporting of buildings by Village officers were in the category 'Other Buildings' which included hospital, auditorium, showroom and service centre etc., as detailed in Table – 4.9.

**Table – 4.9**

Sl No.	Name of Office	Name of Owner/Building	Plinth area (sq.m)	Building Tax not levied (₹ in lakh)
1	Taluk Office, Ottappalam	Smt. V.R.Sudha, Harisree Square	3,059.41	10.44
2		Musthafa Haji, Auditorium	2,755.07	4.69
3		Nehru Group Institutions	1,839.26	6.05
4	Taluk Office, Kannur	Rashida Mustapha	4,325.43	7.52
5	Taluk Office, Thalappally	William Varghese, BRD Car World Ltd	2,584.68	2.19
6		William Varghese, BRD Ape Showroom and Service Centre	1,163.84	1.82
7	Taluk Office, Ponnani	Moideen Kutty	2,102.75	3.51
8	Taluk Office, Mavelikkara	Raju, Neelambari Hospital	1,304.79	2.08

The Audit findings were referred to Government in April 2016. The Government stated (October 2016) that ₹7.99 lakh has been realised and an amount of ₹17.89 lakh could not be collected due to pending appeal/Court cases. It was also stated that directions have been given to all District Collectors concerned to realise the balance tax amount.

**[Audit Paragraphs 4.5.6, 4.6 and 4.6.1 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

99) When the Committee directed to a give reply on the audit para, the Principal Secretary, Revenue Department submitted that the updated status of the audit para had been prepared, but it was not in a comprehensive manner. Action had been taken in all the cases, but the amount had not yet been fully recovered. Reports of cases related to paddy land and wet land had been submitted. The Principal Secretary added that most updated version of the report would be submitted before the Committee. The Committee agreed to it and directed to submit the pending replies at the earliest.

### **Conclusion/Recommendation**

**100) The Committee directs the Department to take urgent steps to collect the arrears of building tax at the earliest, and submit a State wide status report on the cases pending due to appeal / Court cases.**

#### **4.6.2 Cases which were reported by Village Officers**

- 24 Taluk Offices<sup>25</sup>

<sup>25</sup> Alathur, Changanassery, Chittoor, Kanayannur, Kanjirappally, Kannur, Kochi, Kothamangalam, Koyilandy, Kunnathunad, Mavelikkara, Meenachil, Nilambur, North Paravur, Ottappalam, Perinthalmanna, Ponnani, Ranni, Thalappilly, Thalassery, Thodupuzha, Vatakara, Vaikom, Vythiri.

Audit cross-verified the building tax assessment registers of 34 Taluk Offices with the booking registers and collection registers of village offices and found that in 24 Taluk Offices, 1,884 buildings in 245 villages were reported by Village Officers during 2012-2015 (including a building in 2000) to the Tahsildars for assessment. But the Tahsildars did not levy and assess tax on these 1,884 buildings, the completion of which were reported by the Village Officers, resulting in non-levy of building tax amounting to ₹4.92 crore (Appendix III(8)).

Maximum number of cases of non-assessment by Tahsildars was found in Taluk Office, Vatakara (547 cases; ₹58.85 lakh) and Taluk Office, Kunnathunad (278 cases; ₹16.64 lakh). In the case<sup>26</sup> reported by Village Officer in 2000, though a verification report was furnished by the Special Squad Officer to the Tahsildar in 2010, the Tahsildar did not assess the building and levy the building tax of ₹2.02 crore.

Audit noticed that the inaction on the part of the Tahsildars had affected the revenue and Government was taking action only after these defects/deficiencies were being pointed by Audit.

The Audit findings were referred to Department between March 2015 and February 2016 and to Government in April 2016. The Government stated (October 2016) that ₹94.64 lakh was realised in 740 cases, ₹2.10 crore was pending due to appeal/Court cases and an amount of ₹5,400 was exempted from payment. It was also stated that strict directions have been given to all the District Collectors concerned to collect the balance amount.

**[Audit Paragraph 4.6.2 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

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<sup>26</sup> Taluk Office, Kanayannur – Amrita Institute of Medical Sciences- Plinth area- 89,988.90 sq.m- Building tax leviable – ₹2.02 crore



*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

101) While considering the audit para, the Deputy Secretary, Legislature Secretariat cited the Government report that 80.10% of the amount had been realized. The Committee noted that when a permit for construction of building is issued from the Panchayat, taxes are collected. The software programs used by the Revenue and Local Self Government Departments were not compatible. It would be more useful if the software used in the LSG Department could be modified so that its access is made available to the Revenue Department also. Hence, the Committee recommended for necessary action for such compatibility in the software program. The Principal Secretary submitted that it was possible as the Kerala Building Tax Act had been amended. The Principal Accountant General suggested that it would be better to link the software and the database used by the Local bodies and the Revenue Department. The Committee enquired whether the Revenue Department had its own software development wing like that of Information Kerala Mission (IKM) of LSG Department. The Principal Secretary, Revenue Department submitted that the Department had an IT Cell functioning under the Assistant Commissioner, but it was not as much developed as IKM. The Committee suggested that the IT agency entrusted by the Revenue Department could function together with IKM or IKM alone could be entrusted to do it.

#### **Conclusion/Recommendation**

102) **The Committee views with serious concern that many Tahsildars show laxity in assessing and levying tax due on buildings which were reported by the Village Officers, and directs to take stringent measures to realize the arrears.**

103) **The Committee observes that lack of compatibility between the software programs used by the Revenue and LSG Departments causes delay in building tax assessment and collection. Hence, the Committee recommends to do the needful to bring about compatibility in the software programs used by the Departments so that the necessary data at the**

disposal of the LSG Department could be accessed by the Revenue Department to monitor the assessment and levy of taxes on buildings.

#### **4.7 Non-assessment of extended area of commercial buildings to tax**

- Eight Taluk Offices<sup>27</sup>

As per Section 5(4) of the Kerala Building Tax Act 1975, where the plinth area of the building, the construction of which is completed after 10 February 1992 is subsequently increased by new extensions or major repair or improvement, building tax shall be computed on the plinth area of the building including that of the new extension or repair or improvement and credit shall be given to the tax already levied and collected, if any, in respect of the buildings before such extension or repair or improvement. Section 7 (1) further stipulate that the owner of every building the construction of which was completed, or to which major repair or improvement is made on or after 10 February 1992 shall furnish to the authority a return in the prescribed form within the prescribed period along with a copy of the plan approved by the local authority or such authorities as may be specified by the Government in this behalf and verified in the prescribed manner and containing such particulars as may be prescribed. As per Rule 3 of the Kerala Building Tax (Plinth Area) Rules, 1992 every Village Officer shall transmit to the assessing authority, within five days of the expiry of each month, a monthly list of buildings liable to assessment, together with extracts from building application register of the local authority within whose area the buildings included in the list are situated.

Audit test checked 33 Taluk Offices and cross verified the building tax assessment details maintained in those Taluk Offices with the property tax register in the local bodies and found that in eight offices the assessee extended the areas of the buildings by subsequent addition or improvement in 13 cases. The buildings were originally assessed between 2008 and 2014. Audit noticed that neither the assessee filed the returns on extension of buildings, nor the Village Officers reported the extended portions for assessment as prescribed in

27 Kannur, Kothamangalam, Ponnani, Thalappilly, Thalassery, Thaliparamba, Thodupuzha, Vythiri

the Act. The non-assessment of the extended portion of buildings resulted in non-levy of building tax of ₹22.95 lakh as given in Appendix III(9).

The audit findings were referred to the Government in April and June 2016. The Government stated (October 2016) that an amount of ₹2.97 lakh has been realised and strict directions have been given to all the District Collectors concerned to realise the balance tax amount.

**[Audit Paragraph 4.7 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

104) Regarding the audit para, the Committee accepted the report of the Land Revenue Commissioner that 100% amount had been realised so far. The Committee accepted the reply.

### **Conclusion/Recommendation**

105) No comments

#### **4.8 Non-levy/short realisation of luxury tax**

- 24 Taluk offices<sup>28</sup>

As per Section 5A of the Kerala Building Tax Act, 1975, a luxury tax is leviable at the rate of ₹2,000 per annum on all residential buildings completed on or after 1 April 1999, having a plinth area of 278.7 square metres or more. The rate was revised to ₹4,000 per annum from 1 April 2014. As per the Act, luxury tax is to be paid in advance on or before 31 March every year. As per Section 19 of the Act, in case of default, such

<sup>28</sup> Alathur, Changanassery, Chavakkad, Chittur, Kannur, Karthikappally, Kothamangalam, Koyilandy, Meenachil, Muvattupuzha, Neyyattinkara, Nilambur, Ottappalam, Perinthalmanna, Ponnani, Ranni, Thalappilly, Thalassery, Thaliparamba, Thiruvananthapuram, Thodupuzha, Vadakara, Vaikom, Vythiri

amount shall be recoverable under the law relating to the recovery of arrears of public revenue due on land. Further, the arrears of tax shall attract interest at six per cent per annum from the date of default. As per Rule 13A of Kerala Building Tax (PA) Rules a register showing the details of residential buildings coming under assessment of luxury tax with particulars of remittance shall be maintained by the Tahsildars and Village Officers in Form D.

As per the luxury tax assessment records maintained in 24 Taluk offices, the assesseees either did not pay luxury tax or paid the tax partially during the period 1999-2000 to 2015-16 in 3,857 cases. Audit found that the building owners had not paid the luxury tax in advance and the assessing officers were not reviewing the register containing details of residential buildings maintained for watching the remittance of luxury tax to ensure that luxury tax due [wahttps://www.google.com/s](https://www.google.com/s) paid by the owners of buildings regularly. The absence of such a review led to the failure of Tahsildars concerned to take action under Section 19 which resulted in non-realisation of luxury tax and interest amounting to ₹1.34 crore as shown in Appendix III(10).

Audit observed that maximum cases of non levy of luxury tax were in Taluk Office, Kannur (274 cases- ₹14.18 lakh) and those of short levy in Taluk Office, Nilambur (431 cases – ₹8.62 lakh).

All buildings which escaped from assessment of luxury tax can be identified and assessment completed by taking details of completed buildings from local bodies concerned and cross verifying the same with the details available in the Taluk offices. Audit found that the Tahsildars in the Taluk Offices are not effectively following such a system to make good the non/short collection of tax.

The audit findings were referred to the Department between February 2015 and February 2016 and to the Government in April 2016. Government stated (October 2016) that short collection was only ₹62.40 lakh in 1,619 cases, of which ₹35.76 lakh has been realised in 1,363 cases so far and an amount of ₹74,000 was exempted from payment in 12 cases and an amount of ₹18,000 was



pending in six appeal/Court cases. It was also stated that strict directions have been given to all District Collectors concerned to realise the balance amount.

Audit points out the above observations regularly. Still Government has not evolved an effective system to detect such cases and make good the non collection of tax.

**[Audit Paragraph 4.8 contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2016. (Revenue Sector)]**

[Note furnished by the Government on the above audit paragraph is included as Appendix II]

*(Excerpts from the discussion of Committee with officials concerned on 03.01.2024)*

106) Regarding the audit para, the Committee accepted the report of the Land Revenue Commissioner that 95.99% of the amount has been realised so far.

### **Conclusion/Recommendation**

**107) No comments**

Thiruvananthapuram,  
18<sup>th</sup> September, 2025.

**SUNNY JOSEPH,**  
Chairperson,  
Committee on Public Accounts.

## APPENDIX I

### SUMMARY OF MAIN CONCLUSIONS / RECOMMENDATIONS

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
1	52	Revenue	The Committee notes with displeasure the lethargic attitude of officials of the Revenue Department, appearing before the Committee without adequate knowledge of relevant details with regard to various aspects of the audit observations. As such an attitude negatively impacts the proper conduct of the official business of the Committee, the Chief Secretary may look into the matter and take suitable action thereon.
2	53	Revenue	The Committee opines that many cases of encroachments and illegal improvements of Government land by religious institutions could have been prevented, had there been timely monitoring and intervention in the initial stages. Hence, the Committee recommends to increase due diligence in such cases and directs to prepare a list of cases of encroachment of Government land by religious institutions and submit a report within two months.
3	54	Revenue	The Committee directs to furnish the present status of the eviction of encroachment of Government land by various persons of Aluva Taluk, Aluva (E) Village, Ernakulam District (Sl No. 29 in Annexure III(2).

4	55	Revenue	The Committee directs to furnish a report clarifying whether the institution named Choice Paradise is functioning under any other name in Survey No.633 of Vagamon village and if not, the details of the present owner of the property should be furnished.
5	56	Revenue	The Committee directs the Department to furnish a report of eviction of encroachment (0.51 ha) made by Shri. Thulaseedharan Nair in Thavinjal Village, Mananthavady Taluk, Wayanad District, and the status report of the land assigned to 56 persons in Edavaka Village, Mananthavady Taluk, Wayanad District, within two months.
6	57	Revenue	The Committee directs the Department to furnish a detailed list of cases of Government land encroachments that are pending before the Munnar Special Bench and other courts in cases pointed out by the Audit and present status of the said cases.
7	68	Revenue	The Committee appreciates the Department for the achievements attained in eviction of encroachments of river/kayal poramboke and confiscation of the land to Government, and recommends to make the details of such evicted land in each taluk available in the public domain.

8	69	Revenue	The Committee recommends to prepare a State wide comprehensive document regarding the total extent of kayal poramboke encroachment and Revenue land encroachment. The Committee directs the Revenue, Irrigation and Panchayat Departments to work together for the comprehensive data collection and for taking action against the encroachments.
9	70	Revenue	The Committee directs the Department to furnish a detailed report of the present status of the Writ Petition filed in connection with the case related to the encroachment of 0.56 ha of kayal poramboke in Survey No.1091/347 in Arattupuzha Village, Karthikappally Taluk within two months.
10	71	Revenue	The Committee recommends that the River Management Fund received for each district should be only utilized in the respective districts and the Department concerned should be vigilant in this regard.
11	73	Revenue	The Committee directs the Department to submit a detailed report regarding the audit observation, along with current status of case pending before the Munnar Special Bench.



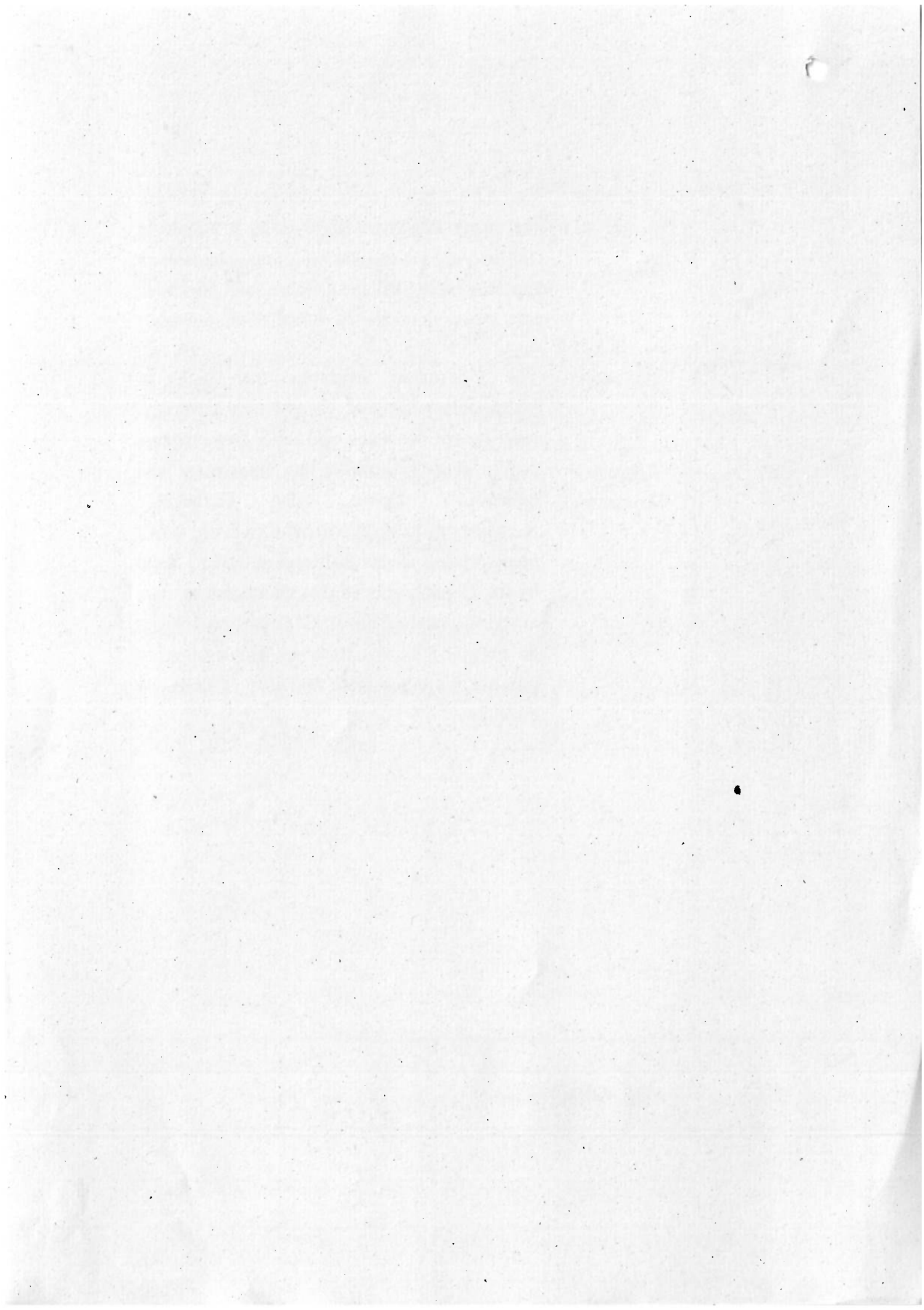
12	76	Revenue	The Committee expresses its displeasure over the reply given by the Department that no records are available with the Revenue Department about the possession of the two ha of revenue land under Re-Survey No.209/2 in Kuttambuzha Village, Kothamangalam Taluk, which is under the possession of the Forest Department at present. The Committee also notices that the Hon'ble High Court ordered District Collector to take a decision after hearing the officials of KSEB and Revenue Department. Hence the Committee directs the Department to comply with the judgment dated 05.11.2021 of the Hon'ble High Court in the WP(C) 5941/16, and report at the earliest.
13	78	Revenue	The Committee criticises the Department in its failure to prevent repeated encroachment of the same land even after eviction, and directs to take steps to register criminal cases in such instances and to take adequate measures for the permanent eviction of encroachers.
14	80	Revenue	The Committee directs to submit a detailed report regarding the remedial measures taken by the Department on the audit paragraph 4.5.3.6.

15	86	Revenue  Forest	The Committee observes that the undue claims of the Forest Department over the revenue land should be reconsidered and necessary decision in that regard should be taken after Government level discussions and joint verification between the two Departments before notifying the Revenue land as Forest land. The Committee recommends to constitute a committee with the Chief Secretary as Chairman and Secretaries of Forest and Revenue Departments as members to take necessary decision in such cases.
16	87	Revenue	The Committee recommends to identify and prepare a State wide database of lands without having any legal heirs, and to initiate action to allot such lands to the landless.
17	89	Revenue	The Committee directs the Department to submit the remedial measures taken by the Department in response to the objection pointed out by the audit in para 4.5.4.2.
18	90	Revenue	The Committee recommends to give special consideration for those land conversion cases in which LSG Department could not release funds to the beneficiaries who had received housing under the LIFE scheme. The Committee directs the Department to furnish a detailed report in this regard within two months.

19	92	Revenue	The Committee criticises the Department for the negligence on the part of the officials in conducting periodic verification and reporting of the illegal conversion of the agricultural land/wet land. The Committee directs the Department to furnish a report on the progress of restoration of the agricultural land/wet land in cases mentioned in the audit paragraph within two months.
20	94	Revenue	The Committee directs the Department to furnish a report on the progress of restoration of the converted land mentioned in the audit paragraph, 4.5.5.2.
21	96	Revenue	The Committee directs the Department to furnish a detailed report regarding the remedial measures taken by the Department in response to the audit paragraph, 4.5.5.3.
22	98	Revenue	The Committee directs the Department to furnish a report regarding the cases mentioned in the audit paragraph 4.5.5.4 within two months.
23	100	Revenue	The Committee directs the Department to take urgent steps to collect the arrears of building tax at the earliest, and submit a State wide status report on the cases pending due to appeal / Court cases.

24	102	Revenue	The Committee views with serious concern that many Tahsildars show laxity in assessing and levying tax due on buildings which were reported by the Village Officers, and directs to take stringent measures to realize the arrears.
25	103	Revenue  Local Self Government	The Committee observes that lack of compatibility between the software programs used by the Revenue and LSG Departments causes delay in building tax assessment and collection. Hence, the Committee recommends to do the needful to bring about compatibility in the software programs used by the Departments so that the necessary data at the disposal of the LSG Department could be accessed by the Revenue Department to monitor the assessment and levy of taxes on buildings.





**APPENDIX II**  
**NOTES FURNISHED BY THE GOVERNMENT**

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Public Accounts Committee (2021-23) - Action Taken Report on the Audit Para 4.5 in C&AG Report

Audit Objection	Reference Number	Action Taken Report
<p><b>Encroachment of Government Land ( Audit para 4.5.3.1 )</b></p> <p>The Kerala Land Conservancy Act (KLC Act), 1957 and the Kerala Land Conservancy Rules (KLC Rules), 1958 authorise the Tahsildars/Village Officers to prevent the Government land from encroachment by individuals, organisations or communities. Section 7 of KLC Act, 1957 and Rule 8 of KLC Rules, 1958 stipulate that persons unauthorisedly occupying Government land are liable to pay fine as assessed under the Act and as per Section 11(i) be summarily evicted after giving notice to remove the unauthorised construction, crops raised on the land etc.</p>	<p>17579/P.A.C.A4/2017 /KLA</p>	<p style="text-align: center;"><u>Wayanad</u></p> <p>The property having an extent of 0.2430 ha comprised in block 57, resurvey 280/1, was originally belongs to Sri.C.P.Abdul Nazar, Noor Mahal, Panamaram. It is a private land. Due to non-payment of Sales Tax the property had taken by the Government as bought-in-land. The Order of Tahsildar has been confirmed by the Sub Collector, Mananthawady as per Section 54 of Revenue Recovery Act 1968 vide order No.B5/2739/2007/K.Dis. Hence the property came under Government land.</p> <p>The Honble Highcourt of Kerala has issued an order in WP(c) 30866/2015 dated 13.11.2015 to pay the sales tax dues through Amenity Scheme. The whole amount of sales tax dues has been remitted by the defaulter through Amenity Scheme. After collecting 1% collection charge and notice charge, the acquired land has been returned to Sri.Abdul Nazar as per the order of Sub Collector Mananthawady vide order No. RDO MDY-701/2019-B.</p> <p>The land in question is Private land and not Government land. The above land has given back to the owner of the property after collecting sales tax dues. Hence the Audit Pare may be dropped from the list.</p> <p style="text-align: center;"><u>Malappuram</u></p> <p><b>Kondotty Taluk</b></p> <p>The civil suit is filed (OS 118/2017) before Hon.Munsif court,</p>

This file is for  
 reference only  
 and should not be  
 used for any other  
 purpose.

6

		<p>Manjeri by Smt.Kadeeja in connection with land tax receipt of land in Re Sy No.231/5 in Pallikkal village of Kondotty Taluk. The Kondotty Tahsildar reported that survey report of Taluk Surveyor is submitted to Hon.Court and the case is now pending before Court for disposal.</p> <p><b>Perinthalmanna Taluk</b></p> <p>The major part of land in Sy.No.18/3 in village Perinthalmanna of Perinthalmanna Taluk which is included as Ooduvazhi in village records. Currently this is under Municipality and Tahasildar reported that the direction is given to Municipality to take necessary action to evict the encroachment.</p>
<p><b>Irregular possession of revenue land by other Departments (Audit Para 4.5.3.4).</b></p> <p>An extent of 2.91 ha of Bharathapuzha poramboke in survey No.1 in Kuttippuram village, Tirur taluk was under irregular possession of DTPC from 2009 where buildings, approach road, playground, shops etc, were constructed. The Tahsildar stated that Taluk Office was not aware of the activities done in Government land and the matter would be taken up with the District Collector. The reply of the Tahsildar is not acceptable as he being the custodian of Government land, it is his duty to protect the land from unauthorised occupation.</p>		<p><b>Malappuram</b></p> <p>An extent of 2.91 ha of Bharathapuzha poramboke in Sy No 1 in Kuttippuram village, Tirur Taluk is under the possession of District Tourism Promotion Council under the leadership of Government. It is required to conduct detailed survey of the land to find out the irregular possession of the exact area occupied by DTPC. Since the land in question is under the possession of DTPC, which was under the leadership of Government.</p>

Handwritten signature: *Prithvi*

Official stamp (rotated):  
 DISTRICT TOURISM PROMOTION COUNCIL  
 KUTTIIPURAM  
 MALAPPURAM DISTRICT  
 KERALA

**REMEDIAL MEASURES TAKEN STATEMENT ON REPORT OF THE C&AG (REVENUE SECTOR) FOR THE YEAR  
ENDED 31<sup>ST</sup> MARCH 2016**

**Para 4.5.3.1 Encroachment of Government Land**

● **Undetected encroachments of Government land**

**Appendix XXVII List Of Undetected Encroachment as per JP1**

<b>Sl. No.</b>	<b>Name of the encroacher</b>	<b>District</b>	<b>Taluk</b>	<b>Village</b>	<b>C&amp;AG Appendixes Action taken</b>
1	Olavampara Subramania Temple	Idukki	Thodupuzha	Thodupuzha	On enquiring it is found that an extent of 1.57 Acres of land was encroached by the Olavappara Temple authority in Sy.No.598/1B/148 and is form a part of Government Tharissu land in Sy. No.598/1B as per the BTR.  There are thousands of devotees arrives in this temple for worship. Therefore it is difficult to evict the encroachment as it may leads to communal problems.
2	Ayyapa Temple		Peerumedu	Peerumedu	Direction has been given to the Village Officer to identify whether the temple is located in Sarkar Puramboke.
3	Poabs		Peerumedu	Peerumedu	Pobs group company is functioning in Peerumade Village of Peerumade Taluk Sy. No. 534, but encroachment on Govt. land has not been detected till date . The Tahsildar has reported that the letter



				has been issued to the Surveyor for re inspection
4	Abraham	Peerumedu	Wagamon	An extent of land about 2 acres in Sy.No. 730 encroached by Abraham Athialil was evicted
5	Bhuvaneshwari Kshetram	Peerumedu	Peruvanthanam	The direction has been given to Taluk Surveyor to identify whether the land belongs to Travancore Devaswam Board Mundakkayam Group
6	VX.Albin	Udumbenchola	Chinnakkanal	In Chinnakkanal Village Sri.V.X. Albin illegally constructed a house and a road in Survey No.11/1 which is Government land in revenue records. Kerala Land Conservancy proceedings were initiated against the encroacher. Sri.Albin later informed that house was constructed on survey 188/1 which is patta land. Hence directions were given to the Taluk surveyor to ascertain whether the road was on patta land or Government land. The resurvey in Chinnakkanal village has not been completed, it is necessary to obtain the old survey records and conduct a detailed survey to verify the encroachment. The survey process could not be completed as the survey records of the land were not available.
7	SNDP Guru Mandiram	Udumbenchola	Chinnakkanal	The members of Sreenarayana Dharma Paripalana Yogam (SNDP) illegally constructed Guru Dhyana Mandapam on Government land in Survey 34/1 in Chinnakkanal Village. A case was registered under Kerala Land Conservancy Act as LC 15/16/ and Tahsildar issued final order to resume land from Encroachers. Against the order of Tahsildar the

				authorities of SNDP Guru Dhyana Mandapam had filed an appeal before the Devikulam Sub Collector and dismissed the appeal. A revision petition filed by SNDP authorities before District Collector is pending.
8	St. Joseph Church	Udumbenchola	Chinnakkanal	The Vicar St. Joseph Church Sooryanelli had encroached 0.0809 hector Government land in survey number 34/1 in Chinnakkanal village and built church in the land. The Tahsildar LR issued order on 03.03.2017 to resume the Government land. The church authorities filed appeal before Devikulam Sub Collector and dismissed. They also filed revision petition to District Collector Idukki and this petition also dismissed. Against this the church authorities filed Writ Petitions before the Hon'ble High Court of Kerala which is still pending. Tahsildar has filed a criminal case against the priest for encroaching on the land. Removal of encroachment is practically not easy as it is a place of worship for many families and it become a socio-political issue. The church authorities had submitted application to the Government and Land Revenue Commissioner for claiming patra for religious institutions as per GO(Ms)40/20/Rev dated 29.01.2020.
9	Sharlet Johnson	Udumbenchola	Chinnakkanal	Sharlet Johnson and Nadia Johnson encroached 2 hectares of Government land in Survey 20/1 in Chinnakkanal Village. Action had been taken from Taluk office to evacuate the encroachment. The

					parties has filed a petition WP(C)No.1153/1c before the Hon'ble Kerala High Court against the action . The writ petition is still pending.
16	Viswambharan		Kothamangalam	Kuttambuzha	20.40 Ares of land in Re Sy. No.39/3, Block No.3 of Kuttampuzha Village was possessed by Sri.Tholkudiyil Viswambharan & others and application for assigning the land was also filed. As per G.O.(Ms)280/11/RD dtd 27/07/2011 06.07 Ares of the land was assigned for house construction and the remaining portion was assigned for cultivation as per G.O(Ms)163/20/RD dtd 01/09/2020
17	Various Persons	Emakulam	Kothamangalam	Kuttambuzha	4.8620 Hectares land in Re-Survey No.431, Block 3 of Kuttanpuzha Village was leased on 'Kuthakapattam' and under possession of various people along with their dwelling places for more than 40 years. Order for assigning the land in Re Survey 431 was issued vide G.O.(Ms)178/2020/RD dtd 07/07/2020. Subsequently pattayam has been issued for 12 occupants and 12 applications are under process.
18	Various Persons		Kothamangalam	Kuttambuzha	49.3878 Hectares of land in Re Survey No.502/1, Block No.3 of Kuttampuzha Village was under possession of a large number of persons with their constructed houses. Land has been allotted to eligible occupants and the assignment process is under progress for 70 more applicants
19	Various Persons		Kothamangalam	Kuttambuzha	
20	KSEB		Kothamangalam	Kuttambuzha	Action taken will be submitted later.
21	Education Department		Kothamangalam	Kuttambuzha	A Government school is functioning on the land in

					Survey No.214/2 of Kuttambuzha village. There is no record available transferring the land to Education Department
22	KSEB		Kothamangalam	Kuttambuzha	Action taken will be submitted later.
23	Education Department		Kothamangalam	Iramallur	Nellikuzhy Government school is functioning in 1.011 Hectare land in Survey No.405/1/81/78 of Iramallur Village. Resumption of the land by vacating school is not desirable.
24	P.H.Kunhu Muhammed		Kothamangalam	Iramallur	0.0060 Hectar land in Survey No.405/1/81/78 of Iramallur Village is under illegal occupation of Sri.P.H.Kunhu Muhammed. Tahsildar (LR) Kothamangalam has initiated proceedings for vacating and resuming the land
25	DTPC		Kanayannur	Ernakulam	1.0121 Hectare (2.5 Acres) Revenue puromboke in Survey No.1558, 1560 of Ernakulam village is under occupation of DTPC (District Tourism Promotion Council) under the Chairmanship of District Collector and used for conducting commercial activities useful for public by charging nominal lease rent which is utilized for maintaining the ground.
26	KMCSU		Kanayannur	Ernakulam	The village officer has informed that the entire encroachments in Survey No. 1395/1 and 1395/2 in Ernakulam village in Kanayannur Taluk has been vacated and taken over to the Government as per the Kerala Land Conservation Act 1957. The land was encroached by Kerala Municipal Council Staff Union and another person Mr. P.V.Paily who was
27	Paily				



					deceased. The Ernakulam Central Police Station House Officer has been directed to register a criminal case against Kerala Municipal Council Staff Union General Secretary. They have filed an appeal before the Sub-Collector against the eviction order of the Tahsildar and the petition is pending before the Sub-Collector. Since all the legal steps has been taken to vacate the the encroachment, audit para may be dropped.
28	Various Persons	Idukki	Devikulam	Mannamkandam	Action taken will be submitted later.
29	Various Persons	Ernakulam	Aluva	Aluva (E)	Tahsildar (LR) Aluva has issued Form C notices under the Kerala Land Conservancy Act to the illegal occupants in 0.0500 Hectares land in Resurvey No.107, Block No.36 of Aluva East village, on 04/03/2017 and one of the occupant has vacated, and actions being initiated to expedite the process for removing 3 illegal occupants

#### PARA 5 - Land possessed by Kerala Municipal Council Staff Union

The village officer has informed that the entire encroachments in Survey No. 1395/1 and 1395/2 in Ernakulam village in Kanayannur Taluk has been vacated and taken over to the Government as per the Kerala Land Conservation Act 1957. The land was encroached by Kerala Municipal Council Staff Union and another person Mr. P.V.Paily who was deceased.

The Ernakulam Central Police Station House Officer has been directed to register a criminal case against Kerala Municipal Council Staff Union General Secretary. They have filed an appeal before the Sub-Collector against the eviction order of the Tahsildar and the petition is pending before the Sub-Collector. Since all the legal steps has been taken to vacate the the encroachment, audit para may be dropped.

- Non-eviction of unauthorised occupants

● Choice Paradise & Tall Tree Resort

Name of Taluk/Village	Name of District	No. of cases	Institutions	Action Taken
Devikulam, Pallivasal	Idukki	6 (2) Idukki	1. Tall Tree Resort	An extent of 17.51 acres of land in Survey No. 540 Part (Resurvey block 15, Sy.No 243/1-2, 243/1-1, 231) in Pallivasal Village of Devikulam Taluk owned by Sri.Prabhakara Kammath , Managing Director, Pearl Spot Company (Tall Tree Resort) as per Pattas LA 137/93, LA 140/93, LA 143/93, LA 145/93, LA 147/93, LA 168/93, LA 169/93. Devikulam Sub Collector Cancelled these Pattas on the ground that they had been irregularly issued violating the Act and Rules and taken over the property into Government.
Peermade,	Idukki		2. Choice Paradise	An institution called Paradise Choice was operating in Survey No.633 of Vagamon Village. Now there is no such institution is functionin. As per village records, survey No.633 belongs to plantation land.

- Non-eviction even after the directions of the High Court

Sl. No.	District	Taluk	Village & Sy. No & extent	Name of encroacher	Action taken
1	Idukki	Thodupuzha	Vannappuram, Sy. No.14781/IA & 0.50 Ha	Sri.Kuriakose & Mary Kuriakose	It is submitted that on 16/02/2011, one Sri.Sunny Joseph, Kolencheril, Vannappuram submitted a complaint before the District Collector Idukki, indicating the illegal erection of two mobile communication towers on the Government land in Sy. No.1478/IA. On the basis of the complaint received the matter was referred To Taluk Surveyor, Thodupuzha for survey and demarcation and to find out encroachment if any, as directed by the District Collector. Sri.Mathai Kuriakose and his wife have encroached upon Government Tharisu land comprised in Sy. No.1478/IA and reduced it into their possession. The survey reveals that out of the two mobile towers, the Indus Tower Ltd. constructed completely in government land illegally encroached by Sri.Mathai Kuriakose. With respect to the other tower, The Airtel Dishnet wireless Limited (Presently GTL Infrastructure Ltd), its half portion rests on the Government land illegally encroached by Smt.Mary Kuriakose

				<p>and the other half rests on her registered patta land. Shortly after the determination of encroachment, appropriate steps under the Land Conservancy Act has been initiated against Sri.Mathai Kuriakose and his wife Mary Kuriakose including the booking of L.C case. The encroachment was immediately reported to the District Collector, Idukki and the Revenue Divisional Officer Idukki. The Revenue Divisional Officer, vide proceedings dated 24/06/2011 issued direction to the 1) The Manager (Legal), AIRCEL, Dishnet Wireless Limited, presently owned by the petitioner herein (GTL Infrastructure Ltd) and 2) the Senior Manager (Legal) Vodafone Essar Cellular Limited to remove the towers from the Government land within two weeks.</p> <p>Later, the company disputed the order of Revenue Divisional Officer before the appellate Authority/District Collector Idukki. Beside, they filed W.P.(C)No.19002/2011 before the Hon'ble High Court on apprehension</p>
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					<p>of implementation of Revenue Divisional Officer's order. Honourable High court disposed of the writ petition on 13/07/2011 with a direction to the District Collector, Idukki to consider the appeal within 8 weeks from the date of receipt of a copy of judgment. Vide proceedings dated 04/01/2012, the appellate Authority/District Collector, Idukki dismissed the appeal and upheld the order of Revenue Divisional Officer and directed the Tahsildar to take necessary steps to evict the encroachers from the government land in accordance with the relevant provisions of law. Met with the situation the party VODAFONE Essar Cellular limited pursued the matter further by way of a revision petition before the Commissioner of Land Revenue, Thiruvananthapuram. After hearing both the sides, the revision petition before the Commissioner of Land Revenue, Thiruvananthapuram, the revision petition was disposed of by the Commissioner as per order dated 08/06/2012, whereby the matter was remanded to the Revenue</p>
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				<p>Divisional Officer for fresh consideration, giving some specific directions.</p> <p>Thereafter, alleging inordinate delay in finalizing the proceedings by Revenue Divisional Officer, The Janasakthi organisation filed WP(C)609/2015 before the Hon'ble Court of Kerala. Hon'ble Court pronounced the judgment in WP(C)609/2015 on 08/01/2015 with direction to the Revenue Divisional Officer to finalise the proceedings within 3 months from the date of receipt of a copy of judgment, after hearing all the parties concerned. In compliance with the direction of the Hon'ble Court in WP(C)609/2015 dated 08/01/2015 filed by the Janasakthi and order of the Commissioner of Land &amp; Revenue dated 08/06/2012, the Revenue Divisional Officer has finalized the proceedings on 17/08/2015 with a finding that the mobile towers constructed by the companies are without any consent of the Government and therefore the construction of towers are unauthorized and illegal misinterpreting the possession</p>
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certificate issued to the neighbouring property. The Revenue Divisional Officer issued direction to the Tahsildar to take necessary steps to evict the encroachers from the government property since the unauthorized possession of government land is illegal and objectionable and liable to be evicted. Ensuing the order, the already initiated proceedings under the land conservancy act against the petitioners has been expedited and directed The VODAFONE Essar Cellular Ltd to remove their Telecommunication tower from the Government land. Though notice was given to the VODAFONE Essar Cellular Limited (The Indus Tower limited) and AIRCEL Dishnet Wireless Limited presently owned by GTL infrastructure early as on 24/06/2021 by the Revenue Divisional Officer, Idukki ordering removal of their mobile towers from the Government land, the former company agitated the case diligently but the later company remained idle for several years and not even cared to submit reply until 2015. In

				<p>continuation of the already initiated proceedings under the Land Conservancy Act, a notice in Form B was provided to Sri.Mathai Kuriakose (encroacher) VODAFONE Essar Cellular Ltd on 21/01/2016 and the Tahsildar Thodupuzha heard the competent officers of the company on 30/01/2016 and 06/02/2016 and recorded their depositions in writing. While the follow up actions for the removal of towers are moving on a good pace, on following the judgment of Honourable High court in Writ Petition 33314/2015, AIRCEL Dishnet Wireless Ltd. approached the Hon'ble High Court and filed Writ Petition 9129/16 and also Mathai Kuriakose jointly with Indus Tower Ltd filed writ Petition 4374/16 challenging the order of the Revenue Divisional Officer dated 17/08/2015. The Hon'ble High Court granted stay order against the eviction procedure for about 3 years. This Hon'ble Court vide judgment dated 05/08/2019 jointly disposed these cases directing that the District Collector, Idukki to conduct and enquiry to identify the nature of the</p>
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					land and directing that the petitioners can be evicted only after passing a final order and issuing Form C notice. The judgment also directed that the entire proceedings shall be concluded within a period of three months from the receipt of the judgment. However considering the complexities involved in the execution, in the light of conducting a detailed survey using advanced Total Station Machine, this Hon'ble court granted a further extension of time for 4 months vide order dated 27/01/2020 complying the direction of the Hon'ble court the District Collector issued direction for a detailed survey using advanced Total Station Machine by a special survey team, and their report was obtained vide No.G4-4547/11 dated 28/11/2019. On the basis of the said report and hearing the objections of the petitioner, the District Collector, Idukki identified the ownership of the disputed property as Sarkar Tharaisu and passed order on 30/06/2020. As per the order this office directed Tahsildar Thodupuzha to evict the encroachers from the Government land under KLC Act and to collect
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				<p>lease amount given to encroachers by the mobile tower authorities with interest. Accordingly Tahsildar Thodupuzha issued From C notice on 17/08/2020. On receipt of the From C notice on 17/08/2020 The Indus Tower Ltd had removed their tower from the encroached land. Against order of the District Collector Sri.Mathai Kuriakose and the GTL Infrastructure Ltd filed revision petition before the Land Revenue Commissioner and also approached the Hon'ble High Court by filing Writ Petition 18472/2020 and WP(C)22147/2020 respectively. The WP(C)18472/2020 filed by Sri.mathai Kuriakose was disposed of 08/10/2020, directing the Land Revenue Commissioner to take up the revision petition expeditiously on merit with in a period of 6 weeks from the date of receipt of the judgement. In the same manner WP(C)22147/2020 filed by the GTL Infrastructure Ltd was also disposed on 19/10/2020. The order of the District Collector, Idukki is not a cause of action against the petitioner rather it is a confirmation and substantive evidence of the</p>
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					<p>encroachment by the petitioner and it finds only a direction to Tahsildar to initiate a cause of action, in line with the order issued by the Honourable Court, which have no scope of appeal under KLC Act 1957. For this reason, the Revision petition submitted by the GTL Infrastructure Ltd and Sri.Mathai Kuriakose against the order of the District Collector, was dismissed by the Land Revenue Commissioner, on 22/10/2020 and 05/10/2020 respectively. Against the order of the Land Revenue Commissioner the parties filed WP(C)22837/2020, WP(C)23420/2020 before the Hon'ble High Court a detailed instruction submitted by Tahsildar Thodupuzha in order to safeguards the interest of Government. The GTL Infrastructure was not ready to remove the tower from the encroached land even after receiving the Form C Notice. So this Office invited a Quotation, in order to remove the mobile tower from the encroached land. Against this action Sri.Mathai Kuriakose filed violation Petition in OS 77/1970 judgment before Hon'ble Munsiff Court,</p>
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					Thodupuzha. From seeking legal opinion from government pleader in EP 42/15 on OS 77/70 case, the government pleader suggested that eviction procedure can only be initiated after disposing the case before Munsiff Court, Thodupuzha. There are several connected cases are pending before different court.
2°		Peernumedu	Kumaly	Sy. No.24/1A	Tahsildar Peernumedu registered LC case regarding encroachment on the property belonging to Survey No.24/1A in Kumily Village and following the proceedings, the encroachers approached the Hon'ble Court against the action. Accordingly, notice has been given to the parties and the documents provided by them have been examined. In addition, all the encroachments on site inspection were under Survey No.24/1A. All these holdings are based on deals and transaction agreements related with LT I pattas. Due to the fact that the possession and surroundings belonged to the Thandapper parties and the lack of availability of accurate survey documents led to the issuance of LT leases, these holdings were entirely the

					livelihoods of the parties, such as shops, lodges and hotels. There is also a private bus stand, a forest check post, a post office, a police station, a tourism information center, a village office and public roads in the heart of Kumily town, developed because of Thekkady tourist centre. OS before the Hon'ble Munsiff Court Peerumade is also pending in this regard.
3		Devikulam	KDH Sy. No.	Sri.Benny	Action taken will be submitted later.
4		Devikulam	KDH Sy. No.62/9	Sri.Binu Pappachan	Sri.Binu Pappachan, Smt.Asha Alex and Smt.Mini Pappachan approached the Honourable High Court with WP(C)14514/16, 14230/15, 1396/15 respectively against the alleged inaction on the part of the respondent in considering and passing orders in application filed for assignment of certain lands claimed to have been in their possession for years in Sy.Nq.843 & 62/9 of KDH Village. The Honourable High Court directed competent authority to consider and pass orders in the applications for assignment within a stipulated time. District Collector, Idukki rejected their application as per proceedings No.C10-49634/14 dtd 14/11/2016. As

				<p>per G.O.(Rt) No.5541/2017/RD dtd 22/12/17, G.O(Rt)No.5542/2017/RD dtd 22/12/17, G.O.(Rt) No.5543/2017/RD dtd 22/12/17 government have complied the judgments dtd 11/04/2017 of the Hon'ble Court in WP (C) No. 13077 / 2017, WP(C)13147/2017 and WP(C)13342/17 filed by Smt.Mini Pappachan, Sri.Binu Pappachan and Smt.Asha Alex respectively and issued orders setting aside the orders passed by the District Collector, Idukki against the petitioners application for assignment of land in Sy. No.843 of Kannan Devan Village under Rule 11(8) &amp; 16(1) of Kerala Land Assignment Rules and directed District Collector, Idukki to consider the petitioner's application of assignment of land afresh as per law. The petitioners filed a review petition before the Addl. Chief Secretary to Government Revenue Department and filed WP(C)16390/18 before the Hon'ble High Court of Kerala to give direction to the Additional Chief Secretary to Government to consider their review petition within a</p>
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					<p>stipulated time. The Hon'ble High Court in its judgment dtd 19/07/2018 directed the government to consider and pass orders under Rule 21(9) of the Kerala Land Assignment Rules within a period of 2 months. The Government through the G.O(Rt)No.4024/2018/RD dtd 01/10/2018 directed District Collector, Idukki to forward the Petitioners applications for assignment of land, to the Tahsildar Devikulam for consideration of Land Assignment Rules 1964, if it is pending with District Collector, Idukki, Sri.C.R.Neelakandan filed WP(C)38462/2018, alleging the Official respondents in this case are trying to assign the encroached land to the above said persons and the case is still pending and eviction is not effected.</p>
5		Devikulam	KDH Sy. No.20/1	Sri.Issac	Action taken will be submitted later.

#### 4.5.3.2 Non-eviction of encroachment on River/Kayal puramboke

##### Para 2. Munnar Special Revenue Office

When it was came to the notice of Special Tahsildar that construction permission was given along river puramboke by the concerned



Panchayat, an order issued to the Panchayat Vide number A 30/2013 dated 05/11/2013 instructing the Panchayat not to issue permission without NOC from Revenue Department. But in the Old Munnar area construction was going on without permission, Stop Memo was issued in many cases and the situation was under control. But during the holidays special Revenue Office cannot control the construction activities. Letter was given to RDO to control such illegal activities with the help of Police, Panchayat, KDHP Company and Revenue Officials. As per the File Nos.109/13, 22/15, 30/13, 20/14, 78/14 and 21/12 the same was informed to RDO and Panchayat on time. In order to find the extent of encroachment a survey should be done along the river side, letter was given to Tahsildar in this regard. All the encroachments are evicted on time from the Special Revenue Office. Hence this audit reference may be omitted.

**Para 3.**

Sl. No.	Taluk / Village	River	Sy. No.	Extent	Action taken
1	Peermedu / Periyar Village	Periyar	67/7	0.40 Ha	Following the findings that there are 25 possessions in Survey No.67/7 in Periyar Village in Peermedu Taluk, the Periyar Village Officer has prepared and submitted an A Forum Report and Mahazar for LC action under the Kerala Land Conservancy Act. These holdings are 50 years old when examined. Many of these occupants were plantation workers of RBT Company. After retirement they have been living on the river bank due to lack of other accommodation. They must be rehabilitated before they can be evicted. Therefore, they can only be evacuated as part of a rehabilitation package.

2	Devikulam Taluk Public Interest Protection Association(PIPA)				<p>Sri.Mohankumar, Secretary Public Interest Protection Association, Munnar filed a petition before the Hon'ble President of India about the illegal constructions on the river banks. The Sub Collector Devikulam (as per Order No.B1-761/81 dtd 20/04/1982) prohibited the company M/s Tata Finlay Limited Munnar from carrying out the sale and freezing the sale made by the company in the property included in the width of 50 yards on both sides of rivers Nallathanni, Kanniyar, Munnar &amp; Kundala flowing through the land comprised in survey numbers 62/4, 62/7, 62/12 A, 62/28A, 61 or 61 Parts of Munnar Village (Formerly KDH Village) till further order. But because it appears that Company has violated the order and sold the land again, since it is Government land, the Devikulam Sub Coll as per order No. B5-320/94 dtd 24/09/1994 ordered to take- over these lands to the government and cancel the Transfer of Registry of land sold by the company. The company filed a suit as OP 551/1995 in the Hon'ble High</p>
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				<p>Court of Kerala against the Sub-Collector's order but the Hon'ble Court upheld the Sub Collector's orders and has been directed the Tahsildar Devikulam to demolish and remove the constructions on the banks of the river.</p> <p>Against this judgement the company filed WA 227/2001 before the Hon'ble High Court and the Hon'ble Court passed the interim order on 08/03/2001 in CMP 459/2001 of WA 227/2001. This interim order, temporarily freezing the direction to the Devikulam Tahsildar to remove the constructions in the judgment of OP 551/1995 and restraining the new/further construction and sale of land on the banks of the river referred to this judgment till the disposal of WA 227/2001. In WA 227/2001 and connected cases the Hon'ble Court passed judgment on 30/06/2005. In it the Hon'ble High Court has set aside judgment in OP 551/1995 and the Sub-Collector's orders and other related orders and has accepted and recorded the assurance of the Tata Tea</p>
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					Limited Company that construction work will not be allowed on the river banks in the future. And the Hon'ble Court has granted the appeal stating that the government can take necessary further steps in these matters. The Government filed an in the Supreme Court against the judgment in WA 227/2001 but the Hon'ble Supreme Court ordered the continuation of the Status Quo in this case and the cases mentioned in the complaint of Sri.Mohankumar and later the Hon'ble Supreme Court passed order dtd 19/04/2018 which upheld the judgment on in WA 227/2001 of the Hon'ble High Court. A perusal of the courts's website regarding the case No.OS 131/2012 in Hon'ble Devikulam Munsiff Court mentioned in the complaint shows that the case has been transferred to Munnar Special Tribunal Office on 15/06/2014. On checking the website, it is not seen that there are any orders from the Hon'ble Munsiff Court on this case and since the Munnar Special Tribunal Office has been accepted in the file or the follow-up
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				<p>action is not available. Pursuant to the judgment of the Hon'ble High Court dated 21/01/2010 in the case No. WP(C)34095/2007 and WP(C)1801/2010 and on the basis of Government orders in Munnar, KDH, Pallivasal, Anaviratti and Vellathuvai villages of Devikulam Taluk. NOC from the Revenue Department is mandatory for construction of new buildings or repairs. Therefore, permission is given from Devikulam Tahsildar's office for new constructions or repairs to existing buildings in the above mentioned villages. Any construction activities without NOC will be noticed and legal action will be taken against them. As the judgment of Hon'ble Supreme Court in CA 5768/08 dtd 19/04/2018 has been upheld the judgment of the Hon'ble High Court in WA 227/2001 it is clear that the Government can take necessary follow-up measures regarding the construction activities on the river banks and the issues considered by the court.</p>
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#### 4.5.3.3 Non-detection/eviction of encroachments even after receiving complaints in Revenue Special Office, Munnar

The encroachments included in the list mentioned in Appendix XXIX fall within the limits of Munnar Village. Many of the encroachments in this list have existing stay orders of the Hon'ble High Court of Kerala and the encroached land is said to be belong to KSEB. It is only possible to submit a reply in this matter after a detailed examination of the survey records and case files in each case in this regard,

#### 4.5.3.4 Irregular possession of Revenue land by other Departments

Many buildings for years by the Forest Department have existed on 3.3560 Ha of land recorded as camp shed, as per BTR, comprised in Re.sy. No. 209/2 of block 3 of kuttampuzha village. There is also an existing village office, Police station, Government Higher Secondary School, KSEB quarters and Playground. No records are available handing over the land to Forest Department.

It was requested to District Collector Idukki whether any records are available in this regard, as Kuttampuzha village was part of the then Devikulam Taluk. The DC Idukki informed that there are no records available and 2 Ha of land comprised in old Sy. No. 866 was leased out to KSEB in connection with Pooyamkutti hydro electric project as per GO(Ms) No. 36/80/F&WLD by the Forest Department.

Kerala Hydel Tourism Center filed WP( C) 5941/16 before the honourable High Court alleging that the land in question is ours when starting construction of quarters by the Revenue Department adjacent to Kuttampuzha village office. The Hon'ble High Court was ordered to DC to take a decision after hearing the officials of KSEB and Revenue vide judgment dated 05.11.2021 in WP(C) 5941/16. Decision in this regarding is pending as KSEB officials demands more time for presenting documents.

**4.5.3.5 Repeated encroachment**  
**Table 4.6**

SL.No.	File No	Name	Village	Sy. No. Extent	Action taken
1	52/2014	Sri.Manimaran	KDH	20/1, 0.04 Ha	Irrespective of repeated eviction of government land, the encroachment could not be curtailed fruitfully. Eventhough the
2	42/2014	Sri.Thillu Nadarajan	KDH	20/1, 10 cent	

3	43/2014	Sri.Gunasingh	KDH	912, 10 cent	PLPF (GLPP) has tried to evict the encroachers it could not be completed due to the opposition of local people, and the same is reported to RDO Devikulam. Apart from that letter has been issued to the Sub Inspector of Police to take action as per criminal procedure code and order has been issued to collect prohibitory tax under KLC Act.
4	50/2014	Sri.Pushparaj	KDH	20/1, 10 cent	
5	18/2014	Smt.Umasalima	KDH	61/16	
6		Sri.Sivan H/o Smt.Sreedevi, Dy.Tahsildar (Retd)	KDH	20/1	Action taken will be submitted later.

#### 4.5.3.6 Eviction not effectively implemented

##### Table 4.7

Action taken will be submitted later.

#### 4.5.3.7 Irregular possession of escheated land


1	Thodupuzha	Karimkunnamm	Sri.Simon	Re.Sy.No. 277/5	0.20 ha	20.40 Ares of property belonging to Resurvey 277/5 at Karimkunnamm village in Thodupuzha taluk was acquired as escheat
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**Report of the Comptroller and Auditor General of India for the year  
ended 31<sup>st</sup> March 2016 (Revenue Sector)**

Recommendations	Action Taken
<p><b>Para No.4.5.4.1 Non mutation/ pokkuvaravu of Land as per Rule.</b></p> <p>The mutation process was not done as per Act and Rules at the test checked Taluk offices. The process is now being carried out by assigning a provisional revenue number. When the permanent sanction is allowed the subdivision numbers will be given but, no permanent sanction was allowed so far in test checked taluks. Only after subdivision of land and completion of re-survey the mutation can be effected as per TR Rules, 1966.</p> <p>In the exit meeting Government agreed that mutation proceedings were not done in Malabar area and for those areas where re-survey was not conducted. It was explained that a new system of "e-pokkuvaravu" is being introduced, so that the issue can be tackled.</p>	<p>Mutation of lands in the erstwhile Malabar area comprising of Malappuram, Kozhikode, Wayanad, Palakkad, Kannur and Kollam districts, were not properly updated as per the Transfer of registry rules, 1966. Instead of doing mutation of lands in a proper manner in certain areas, revenue numbers are allotted in addition to survey number and land tax is collected accordingly. Now the old defective system of mutation of land is dispensed in Malabar area and integrated "e-pokkuvaravu" system is implemented all over Kerala according to the 'TR' rules, 1966. Due to the implementation of "e-pokkuvaravu", mutation of land can be able in villages with old survey number or re-survey number. Also "e-pokkuvaravu" implemented in villages in which re-survey is not conducted or re-survey is progressing. So presently the earlier defective mutation system is dispensed with and new integrated "e-pokkuvaravu" implemented.</p>

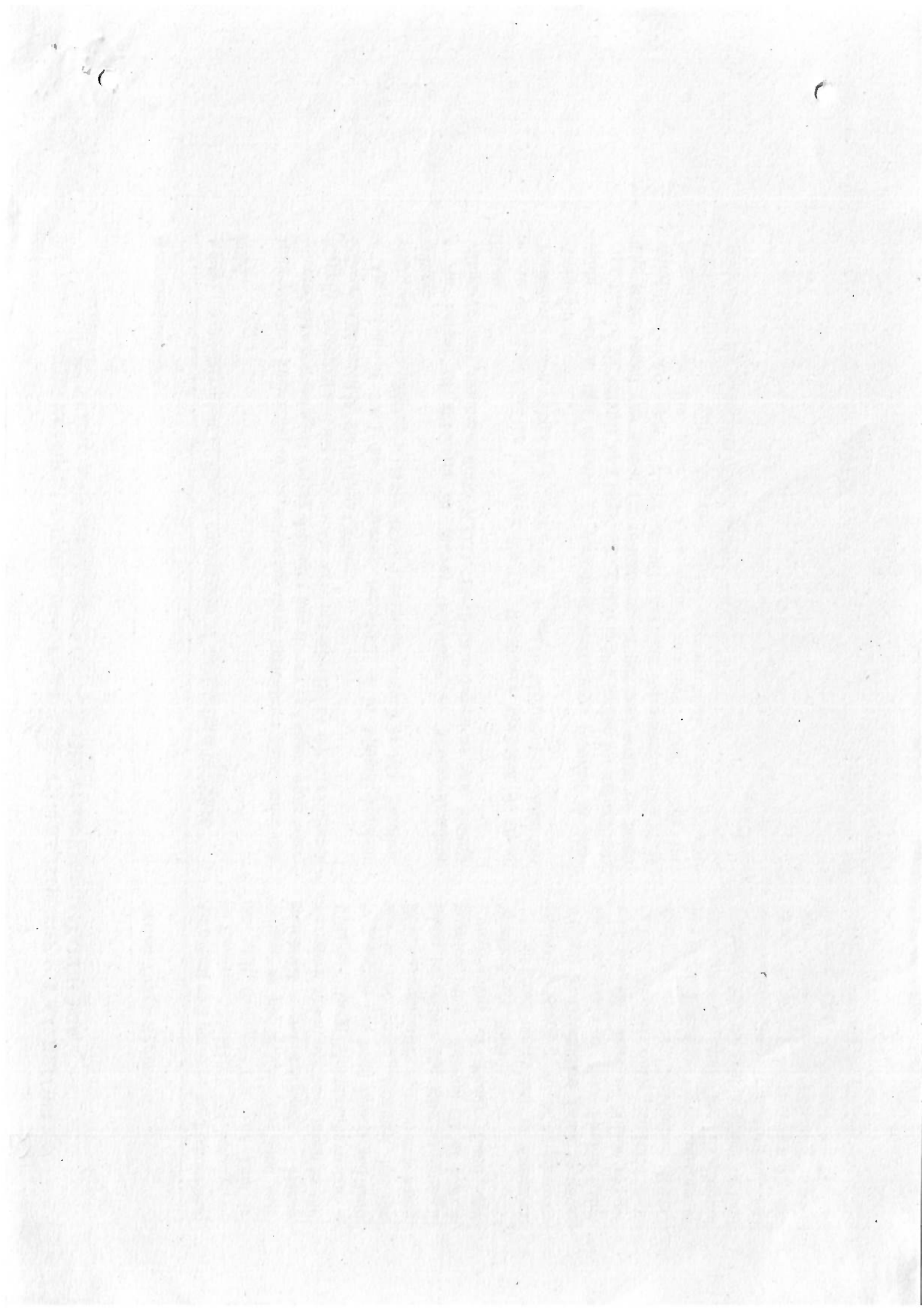
  
**GEETHA. L**  
 Special Secretary to Govt.  
 Revenue Department  
 Govt. Secretariat





**ACTION TAKEN REPORT ON PARA (SUB PARA 4.5.5.1 TO 4.5.5.3) OF THE C & A.G REPORT ON  
GENERAL AND SOCIAL SECTOR FOR THE YEAR ENDED MARCH 2016.**

Recommendation	Action Taken Report
<p><b><u>4.5.5.1 Non-detection of illegal conversion of agriculture land/wet land</u></b></p> <p>Joint physical inspection of the following three agriculture plots under the selected RDOs conducted during the audit has shown that these plots were illegally converted and the conversions were not reported by the Agricultural Officer or detected by the Village Officer:-</p> <ul style="list-style-type: none"> <li>• An extent of 0.8.1 ha in Survey No.940/2, 4 in Mannamkandam village/Adimali panchayat under RDO, Devikulam owned by Mar Baselios college.</li> <li>• An extent of 0.14 ha in Survey No.996/3 in Mannamkandam village/adimali panchayat under R.D.O, Devikulam owned by Smt. Sindhu Rajan.</li> <li>• An extent of 0.12 ha in Block-No.22 , Re-Survey No.244/8, 9, 10 of Thrikkovilvattom village in Kollam Taluk owned by Mohammed Naufal S/o Abdul Salam.</li> </ul> <p>Audit observed that absence of periodical verification resulted in non-reporting of the offense in a large area which is still usable for agriculture. The RDO stated that action for re-instating of the land would be taken immediately. As per the KCPL &amp; WL Act, the Agricultural Officer is responsible for the lapse. During exit conference (July 2016) the commissioner of Land Revenue agree that the Department is also responsible for protection of agricultural land.</p>	<p>An extent of 2 acres of land comprised in Resurvey No.940/1, 24 belongs to the M.B College. The said land is 'Nilam' as per B.T.R. The land was converted unauthorisedly. Hence necessary action has been taken by the Village Officer, Mannarkadavu and a stop memo has been issued and land tax is not being accepted by the Revenue authorities and action is being taken to restore the land to original position, under Section 13 of Kerala Conservation of Paddy Land and Wetland Act, 2008.</p> <p>Land comprised in Resurvey No.996/3 Block 5 of Mannarkadavu Village in Devikulam Taluk is under the ownership of Smt. Sindhu Rajan and the said land is Nilam as per B.T.R. As per order No.B35138/08 dated 08.06.2005 Devikulam R.D.O has granted sanction for reclamation of 10 cents of land for Residential building. But the whole extent of land was reclaimed by the land owner. The land tax is not being taken by the Revenue authorities. Necessary action is being taken to restore the land to original position as per Section 13 of</p>



#### 4.5.5.2 Failure to reinstate the converted land

Audit noticed that registers to watch the complaints of illegal conversion and action taken were not maintained in 12 out of 21 Revenue Divisional Officers due to which details of total illegal cases booked, disposed and pending could not be ascertained. Further, the converted land was not re-instituted even after the order/direction by RDO/District Collector in the cases mentioned in Appendix XXXI.

During exit conference (July 2016) the commissioner stated that the main reason for failure to reinstate the converted land is the non-availability of sufficient funds.

#### 4.5.5.3 Continued illegal conversion and construction of buildings in

##### Kumaramangalam Village, RDO Idukki

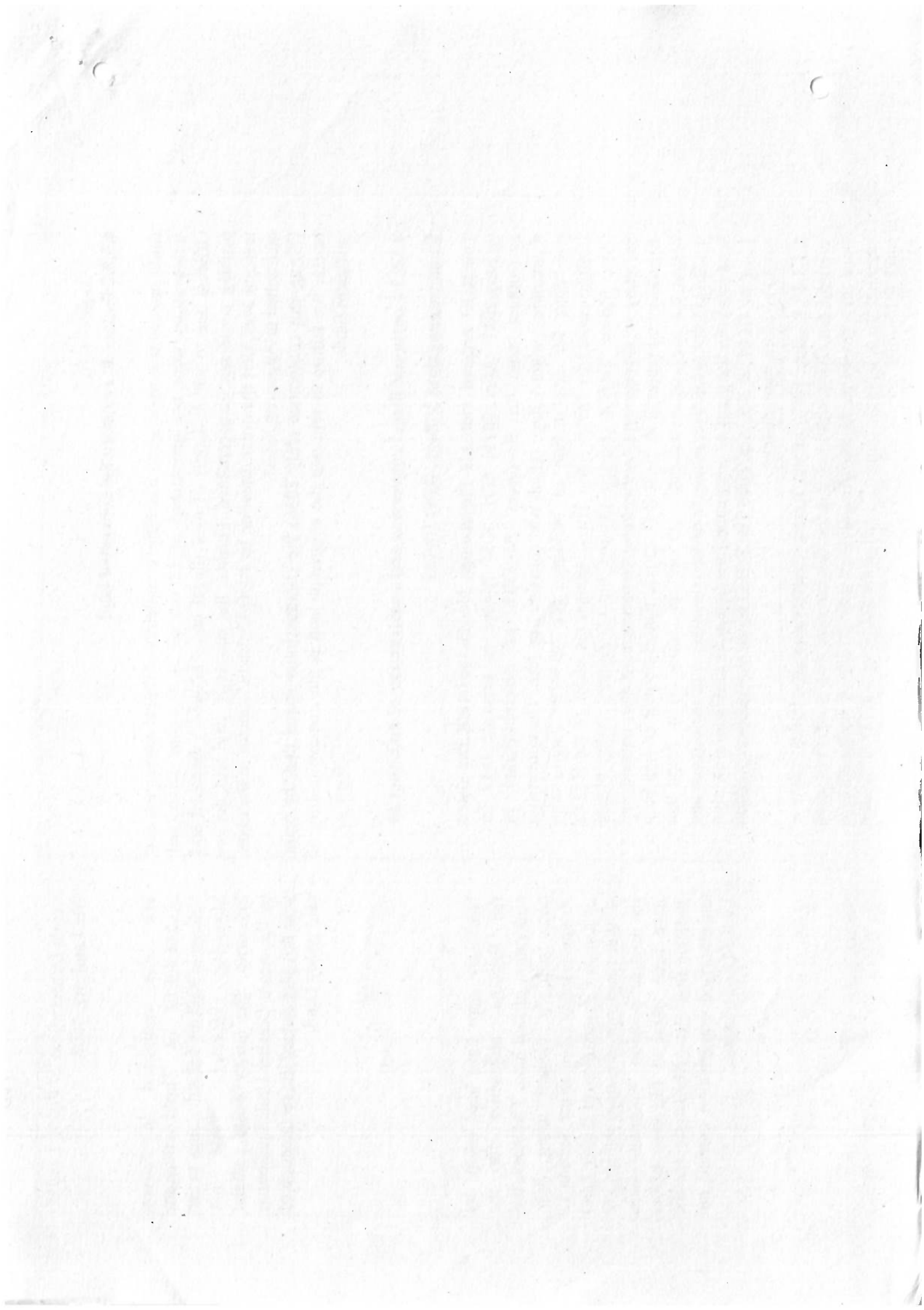
The RDO ordered vide his Proceedings No.B3-1897/10/K.Dis dated 06.May.2011 (May 2011) Shri. K.M Moosa to reinstate 0.17 ha agricultural land in Re-survey No.330/4 of Perumbillichira in Kumaramangalam village which was converted by him. The conversion was done for construction of buildings for Al-Ashar Engineering College owned by Nurul Islam Trust. Against the order of the R.D.O, Shri.. Moosa filed a revision petition on 11 January 2013, before Secretary to Government, Agricultural Department. It was noticed that Tahsildar had reported to the R.D.O, Idukki that even after issuing Stop Memo the construction activities are still continuing. Audit found that the R.D.O did not collect evidence of the commission of the offence and send report to the court of competent jurisdiction as provided in Section 12 of the KCPL & WL Act, 2008. The R.D.O stated that necessary action would be taken immediately.

4.5.5.4 Section 10(1) of the Kerala Conservation for Paddy Land & Wetland Act, 2008 stipulates that the Government may grant exemption from the provisions of this Act, if such conversion of reclamation is essential for any public purpose. But, as per Sub – section (2) of Section

Kerala Conservation of Paddy Land & Wet Land Act, 2008.

The land comprised in Survey No.244/8,9,10 of Thrikovilvatom Village in Kollam Taluk belongs to the Managing Director, Taste nut Industries. The quarry waste dumped by the Acam Crusher Unit functioning near this plot caused the reclamation of said paddy Land.

Necessary steps have been taken by the Revenue authorities for the restoration of said land. The waste has been partially cleared using JCB. Action is being taken as per Section 13 of Kerala Conservation of Paddy Land & Wet Land Act to restore the land to its original position. Necessary steps have been taken to file case before Judicial first class Magistrate for the unauthorised construction carried out by the Land owners.



10, no exemption under sub-session (1) shall be granted by the Government, unless the reclamation and the Government are are satisfied on the basis of the report submitted by the State Level Committee, that no alternate land is available and such conversion or reclamation shall not adversely affect the cultivation of paddy in the adjoining paddy land and also the ecological conditions in that area. As per Section 2(xiv) of the Act, "Public purpose" means purposes for the schemes undertaken or financed by the Centre-State Governments, Government - Quasi-Government institutions, Local Self Government institutions, Statutory Bodies and other schemes, as may be specified by the Government, from time to time.

Audit noticed that the provisions of Act were not complied with while according sanction for conversion in the following case as detailed in the below Table.

Sl.No	Irregularities noticed	
1	Sanction was accorded by the Principal Secretary, Revenue on 06 May 2015 to acquire the private agricultural land for establishing Harippad Medical College, Alappuzha. The sanction was accorded by the Additional Chief Secretary, Chief Secretary and chief Minister, without fulfilling the provisions contained in Section 10(2) of KCPL & WL Act, 2008	Sanction was accorded to acquire private agricultural land for establishing Harippad Medical College, Alappuzha. But as it is found that land is comprised in paddy category, no further action has been taken so far for the Conversion. No acquisition procedures started for this project so far.
2	The Government accorded sanction for conversion of paddy land at the suburban of Kottayam town for Kottayam Corridor Project. The sanction was accorded by the Additional Chief Secretary, Chief Secretary and Chief Minister, without fulfilling the provisions contained in Section 10(2) of KCPL & WL Act. 2008. by the Principal Secretary (22 September 2015), Revenue Minister (23 September 2015)	Sanction was accorded for the conversion of paddy land at the suburban of Kottayam town for Kottayam Corridor project. This project was envisaged for decreasing the traffic congestion in Kottayam town. The land was constructed by





and Chief Minister (27 September 2015). The note was submitted before the Cabinet as Item No.7555 and it was approved by the Chief Minister on 07 October 2015.

3 The Government accorded sanction for conversion of paddy land in Nattakom Village of Kottayam taluk for Kodimatha Mobility Hub project. The details of the provisions contained in Section 10(2) of the KCPL & WL Act, 2008 was explained in the office note which was signed by the Principal Secretary (8 January 2016), chief Secretary (12 January 2016) and Revenue Minister (13 January 2016). The proposal was put up as item No.8104 before the Cabinet and approved by the Chief Minister on 20 January 2016 without fulfilling the provisions of the Act.

4 The Government accorded sanction for conversion of land for the project at Methran Kayal paddy fields to the Kumarakam Echo tourism village Project of Rekindo Developers Private Limited. The sanction for conversion of land for the project Medi City at Kadamkkudy panchayat was issued without obtaining the approval by the agricultural Production Commissioner, being the Chairman of the State Level Monitoring Committee,

PWD as a public purpose. The work is completed and hence future examination in this case is not possible. Even then government have not given permission to convert the paddy land.

Sanction was accorded for the conversion of land for the Rakindo Developers Pvt. Ltd. But later when protests arised against this project through mass medias, Government cancelled the decision vide G.O (P) 279/16/Rev dated 15.05.2016 and no conversion of paddy field is effected Cabinet Sub committee which examined in this case also suggested that no more action is necessary in the matter.

Eventhough sanction was accorded for conversion of land for the projects Kumarakom Echo Tourism Village at Kumarakom Village and Cochi Medi City at Kadamakudy Village, Government cancelled both the orders immediately. Hence no paddy land was converted for both the projects.



**Non-assessment of Building Tax**

As per Section 5(1) of the Kerala Building Tax (KBT Act) 1975 building tax shall be charged on every building the construction of which is completed on or after 10 February 1992 based on the plinth area of the buildings at the rates prescribed. Section 7(1) of the KBT Act, 1975 stipulates that the owner of every building the construction of which is completed or to which major repair or improvement is made on or after 10 February 1992 shall furnish to the assessing authority a return in the prescribed form along with a copy of the plan approved by the local authority or such other authorities as may be specified by the Government in this behalf. As per Rule 3 of the Kerala Building Tax (Plinth Area) Rules 1992 every Village Officer shall transmit to the assessing authority, within five days of the expiry of each month a monthly list of buildings liable to assessment, together with extracts from building application register of the local authority within whose area the building included in the list are situated. As per section 7(3) of the KBT Act, 1975 if the assessing authority is of opinion that any person is liable to furnish a return under sub-section (1), it may serve a notice upon that person requiring him to furnish within such period a return in the prescribed form. If any person fails to make a return in response to any notice issued under sub-section 3 of Section 7, the assessing authority shall assess the amount payable by the person as building tax to the best of its judgment.

No Remarks



## Cases which were not reported by Village Officers

## 21 Taluk Offices.

Audit collected the details of buildings completed from the local authorities which were cross-verified with the building tax assessment registers, booking registers and collection registers of Taluk Office. Audit found that in 21 out of 33 Taluk Offices, 671 buildings completed /assessed by local authority between April 2010 and March 2015 in 57 villages were not reported by Village Officers to the assessing authorities for assessment of building tax. The root cause for non identification of new buildings completed was non-filing of return by the building owners to the Taluk Office and failure of Village Officers to forward the monthly list of completed buildings to Tahsildars. Though a penalty clause had been envisaged in the Act, this was not being enforced. This resulted in non-assessment of building by the Tahsildars and consequent non-levy of tax of Rs.2.98 crore as shown in Appendix XXXII.

Audit found that Taluk Offices, Ottappalam (192 cases Rs.32.67 lakh) and Kochi (83 cases Rs.7.15 lakh) have maximum number of cases of non levy of building tax where the village officers had not reported the building for assessment.

An analysis of the details revealed that the major cases of non-reporting of buildings by village officers were in the category "Other Building" which included hospital, category "Other Buildings" which included hospital, auditorium showroom and service centre etc., as detailed in Table 4.9

Audit observed that non-assessment of 671 buildings resulted in non-levy of building tax of Rs.2.98 crore. But District Collector's concerned have reported that non-levy of Building Tax in 708 cases is of Rs.2,84,87,727/- and out of which Rs.75,13,275/- has since been realised from 291 cases. 3 cases involving Rs.93,300/- have been exempted. Strict directions have been issued to the District Collector's concerned to realise the balance amount in all the remaining cases.

Out of Rs.32.67 lakh in 192 cases in Ottappalam Taluk, Rs.9,78,450/- in 29 cases has been realised and out of Rs.7.15 lakh in 83 cases in Kochi Taluk, Rs.5,03,550/- in 49 cases has since been realised.





**Table-4.9**

SL No	Name of Office	Name of Owner/ Building	Plinth area (sq.m)	Building Tax not levied (Rs.in lakh)
1	Taluk Office Ottappalam	Smt.V.R.Sudha , Harisree Square	3,059.41	10.44
2		Musthafa Haji, Royal Auditorium	2,755.07	4.69
3		Nehru Group of Institutions	1,839.26	6.05
4	Taluk office Kannur	Rashida Mustapha	4,325.43	7.52
5	Taluk Office Thalappally	William Varghese, BRD Car World Ltd	2,584.68	2.19
6		William Varghese, BRD Ape showroom and service centre	1,163.84	1.82
7	Taluk Office, Ponnai	Moiddeen Kutty	2,102.75	3.51
8	Taluk Office, Mavelikkara	Raju, Neelanbari Hospital	1,304.79	2.08

The audit findings were referred to Government in April 2016. The Government stated (October 2016) that Rs.799 Lakh has been realised and amount

stated (October 2016) that Rs.7.99 Lakh has been realised and an amount of Rs.17.89 lakh could not be collected due to pending appeal/ court cases. It was also stated that directions have been given to all District Collectors concerned to realise the balance tax amount.

#### 4.6.2 Cases which were reported by Village Officers

##### 24 Taluk Offices

Audit cross-verified the building tax assessment registers of 34 Taluk Offices with the booking registers and collection registers of Village offices and found that in 24 Taluk Offices, 1,884 buildings in 245 villages were reported by village officers during 2012-2015 (including a building in 2000) to the Tahsildars for assessment. But the Tahsildars did not levy and assess tax on these 1,884 buildings, the completion of which were reported by the village officers, resulting in non-levy of building tax amounting to Rs.4.92 crore (Appendix XXXIII)

Maximum number of cases of non-assessment by Tahsildars was found in Taluk office, Vatakara (547 cases Rs.58.85 Lakh) and Taluk Office, Kunnathunad (278 cases Rs.16.64 lakh). In the case reported by Village Officer in 2000, though a verification report was furnished by the Special Squad Officer to the Tahsildar in 2010, the Tahsildar did not assess the building and levy the building tax of Rs.2.02 crore.

Audit noticed that the inaction on the part of the Tahsildars had affected the revenue and Government was taking action only after these defects/deficiencies

Out of Non-levy of building tax on 1884 cases amounting to Rs.4.92 crore as reported by AG Rs.2,37,76,299/- in 1095 cases has been realised till date and Rs.10,200/- in 4 cases has been exempted. 5 cases amounting to Rs.7,38,625/- are in court case pending disposal. Strict directions have been issued to collect the balance amount in the remaining cases.

Out of Rs.58.85 Lakh in Vatakara Taluk, Rs.43,07,400/- in 170 cases has been realised. As for Kunnathunad Taluk full amount has been realised in all cases. As per the provisions in the KBT Act 1975, the Tahsildar Kanayanoor has assessed the building (Amrita Institute of Medical Sciences) and levied the tax amounting Rs.2,02,16,250/- with direction to remit the amount in four installments. Out of which 1<sup>st</sup> installment of Rs.50,54,064/- has been remitted by the party.



were being pointed by Audit.

The audit findings were referred to Department between March 2015 and February 2016 and to Government in April 2016. The Government stated (October 2016) that 94.64 lakh was realised in 740 cases, Rs.2.10 crore was pending due to appeal/ court cases and an amount of Rs.5,400 was exempted from payment. It was also stated that strict directions have been given to all the District Collectors concerned to collect the balance amount.

4.7 Non-assessment of extended area of commercial building tax

Eight Taluk Offices

As per section 5(4) of the Kerala Building Tax Act 1975, where the plinth area of the building, the construction of which is completed after 10 February 1992 is subsequently increased by new extensions or major repair or improvement, building tax shall be computed on the plinth area of the building including that of the new extension or repair or improvement and credit shall be given to the tax already levied and collected, if any, in respect of the buildings before such extension or repair or improvement. Section 7(1) further stipulate that the owner of every building the construction of which was completed, or to which major repair or improvement is made on or after 10 February 1992 shall furnish to the authority a return in the prescribed form within the prescribed period along with a copy of the plan approved by the local authority or such authorities as may be specified by the Government in this behalf and verified in the prescribed manner and containing such particulars as





may be prescribed. As per Rule 3 of the Kerala Building Tax (Plinth Area) Rules, 1992 every Village Officer shall transmit to the assessing authority, with in five days of the expiry of each month, a monthly list of buildings liable to assessment together with extracts from building application register of the local authority within whose area the buildings included in the list are situated.

Audit test checked 33 Taluk Offices and cross verified the building tax assessment details maintained in those Taluk Offices with the property tax register in the local bodies and found that in eight offices the assesses extended the areas of the buildings by subsequent addition or improvement in 13 cases. The building were originally assessed between 2008 and 2014. Audit noticed that neither the assesses filed the returns on extension of buildings, nor the Village Officers reported the extended portions for assessment as prescribed in the Act. The on-assessment of the extended portion of buildings resulted in non-levy of building tax of Rs.22.95 lakh as given in Appendix XXXIV.

The audit findings were referred to the Government in April and June 2016. The Government stated (October 2016) that an amount of Rs.2.97 lakh has been realised and strict directions have been given to all the District Collectors concerned to realise the balance tax amount.

Audit noticed that the non-assessment of the extended portion of 13 commercial buildings resulted in non-levy of building tax of Rs.22.95 lakh. District Collector's concerned have reported that the actual amount levied after reassessment is Rs.27.53 lakh and out of which Rs.19,85,541/- has since been realised from 11 cases Rs.1,79,289/- has been exempted as per the order of the Hon'ble High Court. Directions have been issued to the District Collector's concerned to realise the balance amount in the remaining cases.

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<p>4.8 Non -levy/short realisation of luxury tax (24 Taluk Offices)</p> <p>As per Section 5A of the Kerala Building Tax Act, 1975, a luxury tax is leviable at the rate of Rs.2,000/- per annum on all residential buildings completed on or after 1 April 1999, having a plinth area of 278.7 square metres or more. The rate was revised to Rs.4,000/- per annum from 1 April 2014. As per the Act, luxury tax is to be paid in advance on or before 31 March every year. As per Section 19 of the Act, in case of default, such amount shall be recoverable under the law relating to the recovery of arrears of public revenue due on land. Further, the arrears of tax shall attract interest at six percent annum from the date of default. As per Rule 13A of Kerala Building Tax (PA) Rules a register showing the details of residential buildings coming under assessment of luxury tax with particulars of remittance shall be maintained by the Tahsildars and Village Officers in Form D.</p>	
<p>Audit pointed out that total non/short levy in Rs.1,34,18,190/- in 3857 cases. But District Collector's concerned have reported that total short levy is Rs.1,13,38,000/- in 3440 cases and out of which Rs.92,66,000/- has since been realised from 2,990 cases. Rs.2,20,000/- in 31 cases has been exempted due to the plinth area is below 278.2m2. Forty cases amounting to Rs.2,38,000/- are pending in court cases. Directions have been issued to all District Collectors concerned to realise the balance amount in the remaining cases.</p>	



Audit observed that maximum cases of non levy of luxury tax were in Taluk Office, Kannur (274 cases -Rs.14.18 lakh) and those of short levy in Taluk Office, Nilambur (431 cases -Rs.8.62 lakh)

All buildings which escaped from assessment of luxury tax can be identified and assessment completed by taking details of completed buildings from local bodies concerned and cross verifying the same with the details available in the Taluk Offices. Audit found that the Tahsildars in the Taluk Offices are not effectively following such a system to make good the non/short collection of tax.

The audit finding were referred to the Department between February 2015 and February 2016 and to the Government in April 2016. Government stated (October 2016) that short collection was only Rs.62.40 lakh in 1619 cases, of which Rs.35.76 lakh has been realised in 1363 cases so far and an amount of Rs.74,000/- was exempted from payment in 12 cases and an amount of Rs.18,000/- was pending in six appeal/ court cases. It was also stated that strict directions have been given to all District Collectors concerned to realise the balance amount.

Audit points out the above observations regularly. Still Government has not evolved an effective system to detect such cases and make good the non collection of tax.

As for Taluk Office Kannur, total short levy mentioned in Appendix XXXV is Rs.20,32,000/- in 573 cases. But District Collector Kannur has reported that it is in 574 cases. Out of which Rs.12,48,000/- in 402 cases has since been realised. One case amounting Rs.2,000/- has been exempted since plinth area of the building is below 278.72m<sup>2</sup>. 10 cases amounting Rs.24,000/- have been in court cases pending disposal. In Nilambur Taluk, out of 8.62 lakh in 431 cases, Rs.7,34,000/- in 367 cases has been realised so far.

Now Revenue Department initiates to prepare a software for building tax assessment, collection etc with the help of C-Dit. In the software the details of building now came before LSG institutions for building number/ revision of property tax will automatically transferred to the Revenue portal through online. So in future there will be no building left with non-assessment.

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പ്രസിദ്ധൻ ഐസ്.  
അസിസ്റ്റന്റ് ട്രഷററർ  
കാലം: 2016.10.20  
തൃശ്ശൂർ നഗരസഭ





**Action taken report on Para 4.5.3.1 of C&AG Report for the year ended 31st March 2016**

Year	Para No	Audit Findings	Action Taken Report
2015-16	4.5.3.1	<p>Out of an extent of 11.89 ha of revenue land in Block No 85, Re-survey No. 5 in Vadakkevila village, Kollam taluk, 10.62 ha was assigned to Secretary, Sree Narayana Trust (SN Trust), Kollam. Audit found that the SN Trust unauthorisedly occupied the balance area of 1.27 ha of land with fair value of ₹13.30. crore and erected a statue in that plot.</p>	<p>The Land Revenue Commissioner had informed that out of 11.8880 hectares of poramboke land in Block No. 85 ReSurvey No. 5 in Vadakkevia Village in Kollam Taluk, an extent of 10.6218 hectares was under the possession of SN Trust under Kuthakapattom. As per G.O (MS) No. 55/2006/REV Dated 23.02.2006, the said 10.6218 hectares was assigned to SN Trust for educational purpose.</p> <p>Based on the report from the District Collector, Kollam, Land Revenue Commissioner (LRC) has reported that, an extent of 0.5393 hectares of land in Resurvey 5/3 is adjacent to "Kollam Peeranki Maidanam" and this land is not under the possession of SN Trust. LRC has also reported that, at present the extend of the land encroached by SN Trust, Kollam is only 23.46 Ars in Re-Sy 5/1. The rest of 0.4923 hectares from encroached area has been acquired for PWD Road.</p> <p>Tahsildar (LR), Kollam booked Case No. 05/17 on 23.03.2018 under Land Conservancy Act. Against this, the Secretary, SN Trust filed an appeal before the Sub Collector, Kollam. The appeal was rejected and direction was given to the Tahsildar (LR) for evicting the encroached area.</p> <p>It is also reported that, the men's toilet of SN College, Compound wall, Parking area, a portion of Auditorium, statue of Sri.R.Sankar, former Chief Minister of Kerala etc are located in the encroached portion. Objections has been raised against the eviction proceedings by the political parties and other organizations. Because of the chance of</p>




			<p>communal issues the eviction process has not yet been completed.</p> <p>After perusing the reports, direction has been given to the District Collector, Kollam to check whether the encroached land (23.46 Ars in Re-Sy 5/1) under the possession of the college is necessary for its functioning and if so, to obtain the lease application from the college authorities for getting the said land on lease basis, and submit the same to Government with specific recommendation.</p> <p>After getting the proposal from the District Collector, necessary action will be taken in this matter and the final report will be submitted.</p>
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**GOPAKUMAR. R. L.**  
 Additional Secretary to Govt.  
 Revenue Department  
 Govt. Secretariat  
 Thiruvananthapuram

Phosphoribitol  
Cofactor  
Nucleoside  
Adenosine  
Guanosine

**ACTION TAKEN REPORT ON PARA 4.5.3.2 OF C& AG REPORT FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH 2016**

Year	Para and file number	Recommendation	Action taken Report
2015-16	4.5.3.2 (CA) U3/246/2017/Rev	An extent of 15.15 Ha of kayal puramboke (Kadinamkulam kayal) in Kadinamkulam Village, Thiruvananthapuram Taluk was encroached by 46 persons.	The Tahsildar, Thiruvananthapuram had heard the 46 parties mentioned in the encroachment list and has issued 'C' form notice for evicting the parties as per Kerala Land Conservancy Act. As no construction work has been initiated in these encroached lands, a protection fence has to be made to avoid further encroachment. As per section 218 of the Panchayath Raj Act, the protection of kayal puramboke is entrusted with the LSGD. The District Collector, Thiruvananthapuram has given direction to the Secretary, Kadinakulam Grama Panchayath for fencing the puramboke land and to erect board indicating Government land. Since the Tahsildar has heard the encroachers and issued eviction notices, no further action remains on this para in Revenue Department this may be dropped. Further action is pending with the Panchayath.

  
**GOPAKUMAR. R. L**  
 Additional Secretary to Govt.  
 Revenue Department  
 Govt. Secretariat  
 Thiruvananthapuram

GOVERNMENT OF INDIA  
Ministry of Revenue  
Additional Secretary to Govt.  
Revenue Department  
East, Secretariat  
Luzern, Switzerland



**ACTION TAKEN REPORT ON PARA 4.5.3.2 OF C & AG**  
**REPORT FOR THE YEAR ENDED 31st MARCH 2016**

Year	Para Number	Recommendations	Action Taken Report
2015-16	4.5.3.2	Sri.K.P.Raghavan encroached 0.56 ha of Kayal Puramboke in Survey No. 1091/347 in Arattupuzha village, Karthikapally Taluk.	<p>0.56 ha of Kayal puramboke in Survey No. 1091/347 (resurvey 201) in Arattupuzha village, Karthikapally Taluk was encroached by Sri. K.P.Raghavan in 1977 and since then the land was occupied by him and he made some construction works therein. He was deceased and the land is presently held by his son Rameshan. Vide order dated 02.04.1978 the Tahsildar, Karthikapally issued notice in form C under section 11 of Kerala Land Conservancy Act 1958. As per The Kerala Panchayath Raj (Removal of Encroachment and Imposition and Recovery of Penalty for Unauthorised Occupation) Rules, 1996, the concerned Local Self Government Institution is bound to evict the illegal encroachment on the land vested with Gramapanchayath under section 169 and 218 of Kerala Panchayath Raj Act. Hence encroachment was confirmed and sketch was forwarded to the Secretary, Gramapanchayath, Arattupuzha on 05.10.2016 with instruction to evict the encroachment.</p> <p>After the death of Raghavan, the said land is under the occupation of his son, Sri.Rameshan, Babu Sadanam. Case was booked against him under Land Conservancy Act and then he filed WP(C)30644/2018 challenging the same. Since the case prolonged, AG, Ernakulam was instructed on 6.1.2022 through the Tahsildar (I.R), Karthikapally to take action</p>



		<p>according to the Order of the Hon'ble Supreme Court in M.A.No.1577 of 2020 in Criminal Appeal Nos.1375 - 1376 of 2013 (The said Order of the Hon'ble Supreme Court dated 15.10.2020 is that whatever stay has been granted by any court including the High Court automatically expires within a period of six months, and unless extension is granted for good reason, as per our judgment, within the next six months, the trial court is, on the expiry of the first period of six months, to set a date for the trial and go ahead with the same). The WP(C) is still pending before the Hon'ble High Court. Action will be taken in accordance with the judgment of the Hon'ble High Court when it is pronounced.</p>
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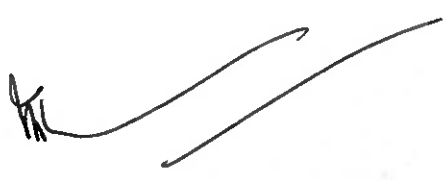
  
**GOPAKUMAR. R. L.**  
 Additional Secretary to Govt.  
 Revenue Department  
 Govt. Secretariat  
 Thiruvananthapuram

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10. 10. 1961 (1961/61)  
10. 10. 1961 (1961/61)

Report of the Comptroller and Auditor General of India for the  
year ended 31<sup>st</sup> March 2016 (Revenue Sector)

Recommendations	Action Taken
<p><u>Para No.4.5.4.1 Non mutation/pokkuvaravu of Land as per Rule</u></p> <p>The mutation process was not done as per Act and Rules at the test checked Taluk offices. The process is now being carried out by assigning a provisional revenue number. When the permanent sanction is allowed the sub division numbers will be given but, no permanent sanction was allowed so far in test checked taluks. Only after subdivision of land and completion of re-survey the mutation can be effected as per TR Rules, 1966.</p> <p>In the exit meeting Government agreed that mutation proceedings were not done in Malabar area and for those areas where re-survey was not conducted. It was explained that a new system of "e-pokkuvaravu" is being introduced, so that the issue can be tackled.</p>	<p>Mutation of lands in the erstwhile Malabar area comprising of Malappuram, Kozhikode, Wayanad, Palakkad, Kannur and Kasargod districts were not properly updated as per the Transfer of Registry Rules 1966. But State Government has embarked upon a prestigious programme called 'ente bhoomi' wherein the 1550 villages in the State will be digitally surveyed. Once the land data/survey data is digitalized, it would pave way for completely digitalized land transaction system leading to generation of digitized thandaper/RoR. State Government has already started work with that direction and has introduced a single window platform called Integrated Land Information Management System(ILIMS) integrating the service offered by Registration, Revenue and Survey Departments which is being developed by Survey Department with the help of NIC.</p> <p>Revenue Department has successfully digitised the Basic land Tax Register and Thandaper Register in all 1,666 villages across the State as a result of which online services are being offered to the public not only for electronic mutation but also for land tax payment, land conversion and for obtaining electronic copies of land certificates.</p>

With the completion of the ongoing Digital Survey, targeted to be completed in four years, both textual and spatial records of the land records of all the villages in the State will become available in the common web-based platform, Integrated Land Information Management System (ILMS) which is being developed taking into considerations of all requirements and services of Revenue, Registration and Survey Departments.

  
**S. SABIR HUSSAIN**  
Special Secretary  
PEN : 101240  
Revenue Department  
Govt. Secretariat  
Thiruvananthapuram



GOVERNMENT OF KERALA  
Revenue (Special Cell) Department  
Comptroller & Auditor General Report on Revenue Sector  
for the year ended 31.03.2016  
Revised Action Taken Report in respect of paras 4.6.1,4.7,4.8

1/8

Audit Para				Action Taken Report
4.6.1	Cases which were not reported by Village Officers			
	21 Taluk Offices.			
	<p>Audit collected the details of buildings completed from the local authorities which were cross-verified with the building tax assessment registers, booking registers and collection registers of Taluk Office. Audit found that in 21 out of 33 Taluk Offices, 671 buildings completed /assessed by local authority between April 2010 and March 2015 in 57 villages were not reported by Village Officers to the assessing authorities for assessment of building tax. The root cause for non identification of new buildings completed was non-filing of return by the building owners to the Taluk Office and failure of Village Officers to forward the monthly list of completed buildings to Tahsildars. Though a penalty clause had been envisaged in the Act, this was not being enforced. This resulted in non-assessment of building by the Tahsildars and consequent non-levy of tax of Rs.2.98 crore as shown in Appendix XXXII.</p> <p>Audit found that Taluk Offices, Ottappalam (192 cases Rs.32.67 lakh) and Kochi (83 cases Rs.7.15 lakh) have maximum number of cases of non levy of building tax where the village officers had not reported the building for assessment.</p> <p>An analysis of the details revealed that the major cases of non-reporting of buildings by village officers were in the category "Other Building" which included hospital, category "Other Buildings" which included hospital, auditorium showroom and service centre etc., as detailed in Table 4.9</p>			<p>Audit observed that non-assessment of 671 buildings resulted in non-levy of building tax of Rs.2.98 crore. As per the latest report of the Commissioner of Land Revenue, non-levy of Building Tax in 686 cases is of Rs.3,65,89,637/- against which 83.54% amount has been realized so far. 10 cases involving Rs.21,79,500/- have been exempted. Taluk wise details are attached as Annexure-I</p> <p>Out of Rs.32.67 lakh in 192 cases in Ottappalam Taluk, Rs.9,78,450/- in 29 cases has been realised and out of Rs.7.15 lakh in 83 cases in Kochi Taluk, Rs.6,59,350/- in 65 cases has been realised.</p>

Table-4.9

SL	Name of	Name of Owner/	Plinth area	Building
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No	Office	Building	(sq.m)	Tax not levied (Rs.in lakh)
1	Taluk Office Ottappalam	Smt. V.R.Sudha, Harisree Square	3,059.41	10.44
2		Musthafa Haji, Royal Auditorium	2,755.07	4.69
3		Nehru Group of Institutions	1,839.26	6.05
4	Taluk office Kannur	Rashida Mustapha	4,325.43	7.52
5	Taluk Office Thalappally	William Varghese, BRD Car World Ltd	2,584.68	2.19
6		William Varghese, BRD Ape showroom and service centre	1,163.84	1.82
7	Taluk Office, Ponnai	Moideen Kutty	2,102.75	3.51
8	Taluk Office, Mavelikkara	Raju, Neelambari Hospital	1,304.79	2.08

The audit findings were referred to Government in April 2016. The Government stated (October 2016) that Rs.799 Lakh has been realised and an amount of Rs.17.89 lakh could not be collected due to pending appeal/ court cases. It was also stated that directions have been given to all District Collectors concerned to realise the balance tax amount.



4.6.2	Cases which were reported by Village Officers  24 Taluk Offices	
	<p>Audit cross-verified the building tax assessment registers of 34 Taluk Offices with the booking registers and collection registers of Village offices and found that in 24 Taluk Offices, 1,884 buildings in 245 villages were reported by village officers during 2012-2015 (including a building in 2000) to the Tahsildars for assessment. But the Tahsildars did not levy and assess tax on these 1,884 buildings, the completion of which were reported by the village officers, resulting in non-levy of building tax amounting to Rs.4.92 crore (Appendix XXXIII)</p> <p>Maximum number of cases of non-assessment by Tahsildars was found in Taluk office, Vatakara (547 cases Rs.58.85 Lakh) and Taluk Office, Kunnathunad (278 cases Rs.16.64 lakh). In the case reported by Village Officer in 2000, though a verification report was furnished by the Special Squad Officer to the Tahsildar in 2010, the Tahsildar did not assess the building and levy the building tax of Rs.2.02 crore.</p> <p>Audit noticed that the inaction on the part of the Tahsildars had affected the revenue and Government was taking action only after these defects/deficiencies were pointed by the Audit.</p> <p>The audit findings were referred to Department between March 2015 and February 2016 and to Government in April 2016. The Government stated (October 2016) that 94.64 lakh was realised in 740 cases, Rs.2.10 crore was pending due to appeal/ court cases and an amount of Rs.5,400 was exempted from payment. It was also stated that strict directions have been given to all the District Collectors concerned to collect the balance amount.</p>	<p>As per the latest report of the Commissioner of Land Revenue, out of Non-levy of building tax on 1828 cases amounting to Rs.6.72 crore, 80.10% amount has been realized so far. 16 cases involving Rs.4,38,150/- have been exempted. Taluk wise details are attached as Annexure-II</p> <p>As per the report from CLR, out of Rs.58.85 Lakh in Vatakara Taluk, Rs.90,67,506/- in 354 cases has been realized. In Kunnathunad, an amount of Rs.17,68,650/- has been realized from 277 cases.</p>
4.7	Non-assessment of extended area of commercial building tax  Eight Taluk Offices	
	<p>As per section 5(4) of the Kerala Building Tax Act 1975, where the plinth area of the building, the construction of which is completed after 10 February 1992 is subsequently increased by new extensions or major repair or improvement, building tax shall be computed on the plinth area of the building including</p>	





<p>that of the new extension or repair or improvement and credit shall be given to the tax already levied and collected, if any, in respect of the buildings before such extension or repair or improvement. Section 7(1) further stipulate that the owner of every building the construction of which was completed, or to which major repair or improvement is made on or after 10 February 1992 shall furnish to the authority a return in the prescribed form within the prescribed period along with a copy of the plan approved by the local authority or such authorities as may be specified by the Government in this behalf and verified in the prescribed manner and containing such particulars as may be prescribed. As per Rule 3 of the Kerala Building Tax (Plinth Area) Rules, 1992 every Village Officer shall transmit to the assessing authority, with in five days of the expiry of each month, a monthly list of buildings liable to assessment together with extracts from building application register of the local authority within whose area the buildings included in the list are situated.</p> <p>Audit test checked 33 Taluk Offices and cross verified the building tax assessment details maintained in those Taluk Offices with the property tax register in the local bodies and found that in eight offices the assesses extended the areas of the buildings by subsequent addition or improvement in 13 cases. The building were originally assessed between 2008 and 2014. Audit noticed that neither the assesses filed the returns on extension of buildings, nor the Village Officers reported the extended portions for assessment as prescribed in the Act. The on- assessment of the extended portion of buildings resulted in non-levy of building tax of Rs.22.95 lakh as given in Appendix XXXIV.</p> <p>The audit findings were referred to the Government in April and June 2016. The Government stated (October 2016) that an amount of Rs.2.97 lakh has been realised and strict directions have been given to all the District Collectors concerned to realise the balance tax amount.</p>	<p>As per the latest report of the Commissioner of Land Revenue, out of Non-levy of building tax on 13 buildings amounting to Rs.30,28,865 and 100% amount has been realized so far. The exempted amount is Rs.1,79,282/-. Taluk wise details are attached as Annexure-III</p>
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4.8

Non-levy/short realisation of luxury tax

(24 Taluk Offices)

As per Section 5A of the Kerala Building Tax Act, 1975, a luxury tax is leviable at the rate of Rs.2,000/- per annum on all residential buildings completed on or after 1 April 1999, having a plinth area of 278.7 square metres or more. The rate was revised to Rs.4,000/- per annum from 1 April 2014. As per the Act, luxury tax is to be paid in advance on or before 31 March every year. As per Section 19 of the Act, in case of default, such amount shall be recoverable under the law relating to the recovery of arrears of public revenue due on land. Further, the arrears of tax shall attract interest at six percent annum from the date of default. As per Rule 13A of Kerala Building Tax (PA) Rules a register showing the details of residential buildings coming under assessment of luxury tax with particulars of remittance shall be maintained by the Tahsildars and Village Officers in Form D.

As per the luxury tax assessment records maintained in 24 Taluk offices, the assesses either did not pay luxury tax or paid the tax partially during the period 1999-2000 to 2015-16 in 3,857 cases. Audit found that the building owners had not paid the luxury tax in advance and the assessing officers were not reviewing the register containing details of residential buildings maintained for watching the remittance or luxury tax to ensure that luxury tax due was paid by the owners of buildings regularly. The absence of such a review led to the failure of Tahsildars concerned to take action under Section 19 which resulted in non-realisation of luxury tax and interest amounting to Rs.1.34 crore as shown in Appendix XXXV.

Audit observed that maximum cases of non levy of luxury tax were in Taluk Office, Kannur (274 cases -Rs.14.18 lakh) and those of short levy in Taluk Office, Nilambur (431 cases -Rs.8.62 lakh)

All buildings which escaped from assessment of luxury tax can be identified and assessment completed by taking details of completed buildings from local bodies concerned and cross verifying the same with the details available in the Taluk Offices. Audit found that the Tahsildars in the Taluk Offices are not effectively following such a system to make good the non/short collection of tax.

The audit finding were referred to the Department between

As per the latest report of the Commissioner of Land Revenue, total non/short levy is Rs.1,23,16,100/- in 3607 cases against which 95.99% amount has been realized so far. 35 cases amounting to Rs.2,54,000/- are pending in court / appeal cases. 58 cases got exemption (i.e., Rs.3,66,000/- exempted) Taluk wise details are attached as Annexure-IV.

As for Taluk Office Kannur, total short levy mentioned in Appendix XXXV is Rs.20,32,000/- in 573 cases. Out of which Rs.19,80,000/- in 564 cases has been realized. In the case of Nilambur taluk, the amount involved in short levy in 431 cases is Rs.8.62 lakh. As per the report of CLR, this amount has been fully realized.



February 2015 and February 2016 and to the Government in April 2016. Government stated (October 2016) that short collection was only Rs.62.40 lakh in 1619 cases, of which Rs.35.76 lakh has been realised in 1363 cases so far and an amount of Rs.74,000/- was exempted from payment in 12 cases and an amount of Rs.18,000/- was pending in six appeal/ court cases. It was also stated that strict directions have been given to all District Collectors concerned to realise the balance amount.

Audit points out the above observations regularly. Still Government has not evolved an effective system to detect such cases and make good the non collection of tax.

  
**GOPAKUMAR. R. L**  
 Additional Secretary to Govt.  
 Revenue Department  
 Govt. Secretariat  
 Thiruvananthapuram





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Annexure - 1

C&AG Report for the year ended 31.03.2016, Para - 461 - Statement on cases of non reporting of buildings by village officers to Tahsildars resulting in non levy of BT

Sl.No.	Taluk	No. of cases	Amount (in Rs.)	Realised		Exempted		Court/Appel Cases		Balance		Remarks
				No. of cases	Amount (in Rs.)	No. of cases	Amount (in Rs.)	No. of Cases	Amount (in Rs.)	No. of cases	Amount (in Rs.)	
1	Ahilya	5	278280	20	1008204					1	12000	
2	Changanassery	8	439650	8	439650			1	276300	2	29600	
3	Chavakkad	17	989700	20	649800					1	1476000	
4	Kannur	8	922500	8	1058400							
5	Kochi	83	76725	85	659350					18	55775	
6	Kottayam	18	928980	17	2250905	1	345600					
7	Kuthuvilandi	15	207600	14	775650	1	43200					
8	Kayalakkara	16	1237020	21	892800							
9	Kayamkulam	29	1459200	28	145700			1	800			
10	Kannur	14	319550	14	319550							
11	North Paravur	52	627467	45	3538050	4	1696200	1	33600	4	100200	
12	Ottappalam	192	3266562	29	979450					63	229872	
13	Perthalamanna	13	808200	13	239050							
14	Perambur	9	403950	9	750242							
15	Perai	26	376200	26	736550							
16	Thalappally	13	1652012	2	202500					2	607500	
17	Thalassery	13	477840	11	442800					2	28800	
18	Thiruvananthapuram	45	7757700	42	8920700			3	837000			
19	Thodupuzha	19	57830	17	171823	2	83000					
20	Vadakara	54	358800	57	118725	2	500					
21	Vythiri	11	564000	11	564000							
Total		671	25779575	477	2839950	10	278900	8	755000	83	4885957	
		Total No. of Cases		686	Total Collectable Amount	36589637	Percentage of completion(amtount)	83.54				

*[Signature]*



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C&AG Report for the year ended 31.03.2016, Para - 4.6.2 (statement of details of building reported by Village officers, but not assessed by Tahasildars)

Short levy pointed out in Audit		Realised		Exempted		Court/Appeal Cases		Balance		Remarks
S.No.	Taluk	No. of cases	Amount (In Rs)	No. of cases	Amount (In Rs)	No. of Cases	Amount (In Rs)	No. of cases	Amount (In Rs)	
1	Alathur	23	376650	27	578950					
2	Changanassery	50	8903039	149	1410050					
3	Chittoor	37	123200			1	20400			
4	Kannur	1	2026250	1	2026250			37	123200	
5	Kanjirappally	7	338900	7	675000					
6	Kannur	38	544550	27	1738200	1	5400			
7	Kochi	31	666300	29	396575					
8	Kothamangalam	73			116861	3	15900	2	269725	
9	Koylandi	129	820270	126	1841850	1	1500			
10	Kunnethuruthu	278	1684250	277	1768650					
11	Mavelikkara	2	30840	2	94800	1	12200			
12	Meenachil	24	22250	22	257700					
13	Nilambur	16	448800	16	419550					
14	North Paravur	154	578925	152	5014050	2	7500	3	6956400	
15	Ottappalam	39	163875	30	325275					
16	Perinthanney	48	1070700	47	1075950			7	54000	1 case duplication

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## C&amp;AG Report for the year ended 31.03.2016, Para - 4.7 ( Non levy of Building Tax )

C&AG Report for the year ended 31.03.2016, Para - 4.7 ( Non levy of Building Tax )											
Short levy pointed out in Audit				Realised		Exempted		Court/Appeal Cases		Balance	
SL.No	Talk	No. of cases	Amount (In Rs)	No. of cases	Amount (In Rs)	No. of cases	Amount (In Rs)	No. of Cases	Amount (In Rs)	No. of cases	Amount (In Rs)
1	Kannur	1	140144	1	140414						
2	Kothamangalam	1	392395	1	604800						
3	Porranj	1	192571	1	192571						
4	Thalappally	1	86447	1	396000						
		1	55132	1	55132						
5	Thalassery	1	110606	1	110606						
		1	520841	1	520841						
6	Thalparamba	1	470882	1	291600	1 pt	179282				
7	Thodupuzha	1	56272	1	56272						
		1	114095	1	318244						
		1	67703	1	67703						
8	Vythiri	1	33010	1	30600						
		1	55264	1	64800						
Total		12	2295362	13	2849583	1 pt	179282				
			Total No. of Cases	13	Total Collectable Amount	3028865	Percentage of Amount Collected	100.00			

*Signature*





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Approved

C&AG Report for the year ended 31.03.2018, Para - 4B (Details of cases in which luxury tax due was either not levied short)

Short levy pointed out in Audit				Realised		Exempted		Court/Appeal Cases		Balance		Remarks
Sl.No.	Talk	No. of cases	Amount (in Rs)	No. of cases	Amount (in Rs)	No. of cases	Amount (in Rs)	No. of Cases	Amount (in Rs)	No. of cases	Amount (in Rs)	
1	Alathur	123	350000	124	350000							Para dropped as per AGS letter No RSA/HO/LR-4/2-1056/14 dated 24.11.2017
2	Changanassery	330	1152000	189	704000	5	20000	19	76000			
3	Chavakkad	22	100000	19	89000	2	4000			3	12000	
4	Chittur	104	270000	98	252000	4	12000			2	4000	
5	Kannur	573	2032000	564	1980000	1	2000			9	50000	has been initiated in 03 steps have been taken to waive LT in 3 cases as that has been handed over
6	Karthikappally	118	589000	100	592000							
7	Kothamangalam	19	56000	14	56000							
8	Koylandy	128	334000	128	286000	5	20000			5	28000	
9	Meerapatti	54	276000	34	168000	9	76000	2	14000			
10	Malvattupuzha	10	76000	10	58000	1	18000					
11	Neyyattinkara	58	302000	40	248000			2	26000	6	28000	
12	Nilambur	431	862000	431	862000							
13	Ottappalam	62	132000	67	146000							
14	Perinthalmanna	372	1070000	372	1028000	5	48000					

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# APPENDIX III APPENDICES FROM AG's AUDIT REPORT

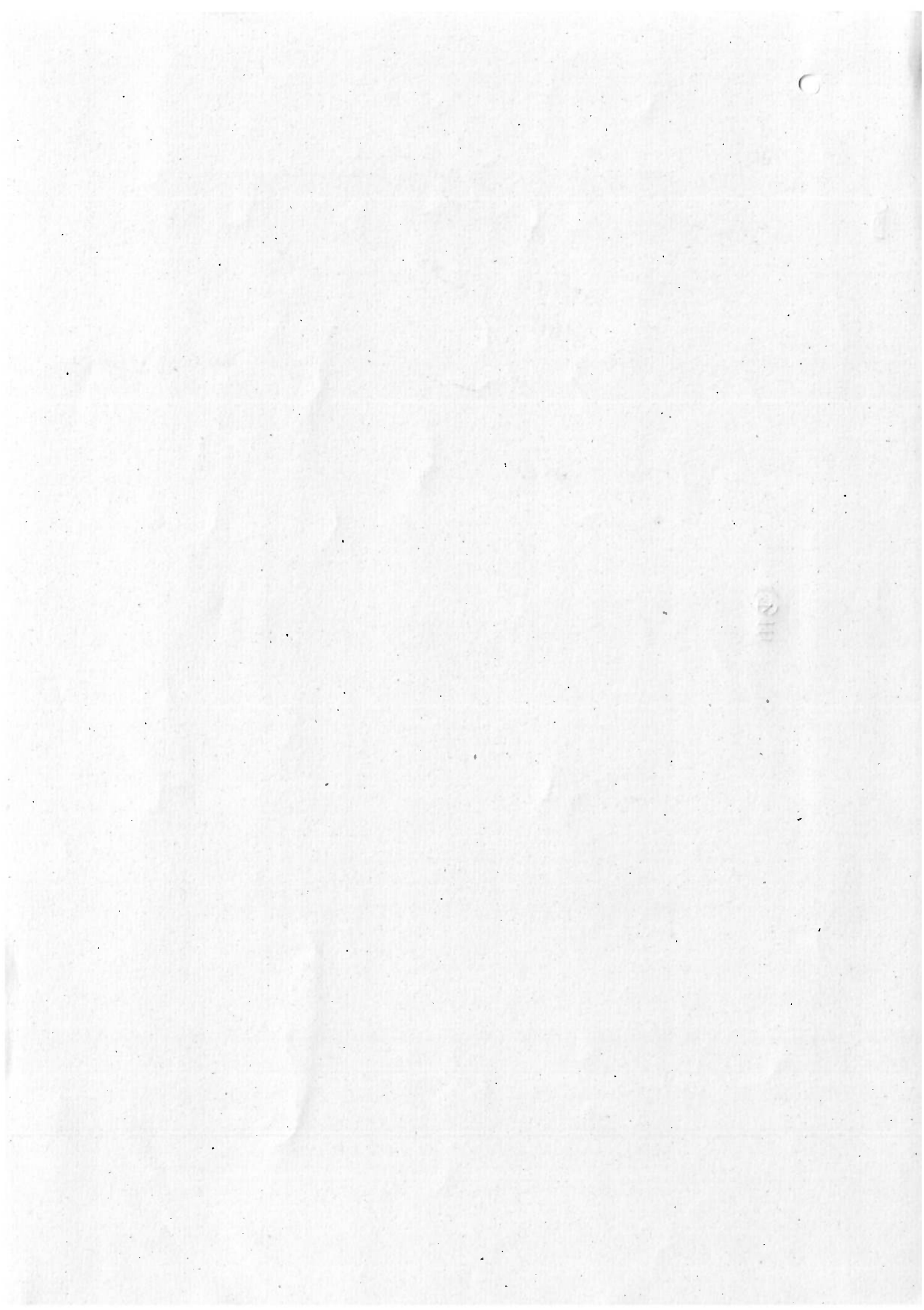
Appendix

Appendix - III (C)

(Ref. Paragraph 4.5.1)

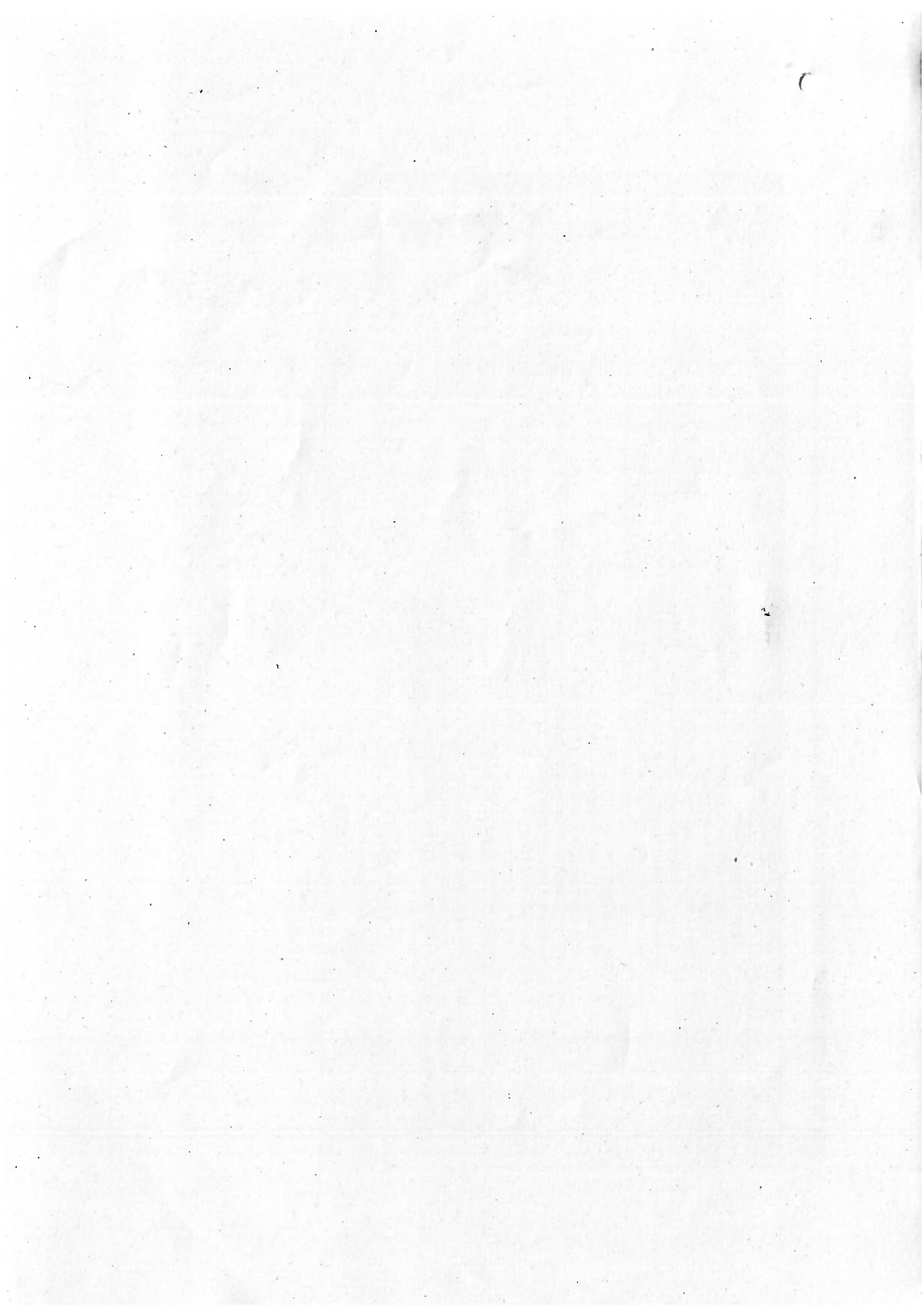
Duties of Tahsildar, Additional/Deputy Tahsildar, Revenue Inspector, Village Officer, Special Village Officer and Village Assistant.

Sl No.	Designation	Duties
1	Tahsildar	Administrative control of a Taluk Assessment of Basic Tax, Plantation Tax, Building Tax etc; Works relating to Elections including revision of electoral rolls and issuance of photo identity cards; Works relating to general census; Implementation of calamity and other relief operations and disbursement of relief funds; Implementation of various social welfare pension schemes; Management and control of natural resources, regulation of sand mining, granite mining etc; Report on issuance of Arms License, Explosive license etc; Report on Implementation of various development schemes; Redressal of public grievances; Taluk level Executive Magisterial Functions; Issuance of various certificates for general public purpose.
2	Additional Tahsildar	Maintaining and updating of land records and act as custodian of Govt land; Assignment of Government lands and acquisition of land for public purposes; Transfer of Government lands between Departments; Conservation of Government lands and trees; Eviction of unauthorised occupation in Govt land; Effecting Revenue Recovery; (In addition to these works, the general works in a Taluk office is bifurcated between Tahsildar and Additional Tahsildar).
3	Special Tahsildar	Control of the special offices like revenue special offices and reporting to the District Collector Acquisition of land for special projects He shall act as the reporting authority and implementing authority in case of land related cases in the special offices and report to the District Collector.
4	Deputy Tahsildar Revenue Inspector	He shall assist the Tahsildar and Additional Tahsildar in all their duties.
5	Village Officer	Representing the Govt at village level; Maintenance of village records of various accounts; Serving and publication of notices;



Sl No.	Designation	Duties
		<p>Collection of land revenue;            Preparation of mahazar of the land and ascertaining market value of the land;            Enquiry and report on assignment of land on registry and lease.            Effecting transfer of registry and effecting sub-divisions of land.            Custody of Government land, prevent unauthorised occupation of Govt land, in case of encroachment to report, seize un-authorisedly removed timber, earth, metal, laterite, sand, lime, shell or such other articles of valuable and take over under custody and report;            Preparation of mahazar and sketch of the land to be relinquished;            In respect of Land Tax:- collection of basic tax, enquiry and verification of details in the application for assessment with respect to revenue records and report;            Collection of arrears of revenue due on land, serving of demand notice, attachment notice, sale notice etc., attachment of movable and immovable property and protection of attached property;            Prevent destruction, removal and alteration of any survey mark, report, creation of new sub division;            In respect of escheats and forfeitures report to Tahsildar            Issue various certificates like: Community Certificate Nativity Certificate, Residence Certificate, Location Certificate, Identification Certificate, Solvency Certificates, Possession Certificates, Relationship Certificates, Family Membership Certificate, Certificates to prove marital relationship.</p>
6	Special Village Officer/Revenue Inspector.	<p>Assist the village officer in all his duties;            Keep the village records in a systematic way;            Site verification of lands and buildings;            Perform duties of village officer in his absence.</p>
7	Village Assistant	<p>Assist the village officer, special village officer and revenue inspector;            Collection of tax and fees;            Serving of notices;            Site verification.</p>







## Appendix - III(2)

(Ref. Paragraph 4.5.3.1 – bullet I)

## List of undetected encroachment as per JPI

Sl. No	Name of the Encroacher	Tafuk	Village	Survey No.	Block No	Re-Sy No	Fair value per Are (₹)	Encroached Extent in ha	Use of land	Value of the land (₹)
1	Olavampara Subramania Temple	Thodupuzha	Thodupuzha	598/1B			18000	Not available	Religious	0
2	Ayyapa Temple	Peermedu	Peermedu	534			7500	Not available	Religious	0
3	Poabs	Peermedu	Peermedu	534			9375	Not available	Commercial	0
4	Abrajam	Peermedu	Wagamon	730			15625	1.6187	Cultivation	3793828
5	Bhuvanawary Kshetram	Peermedu	Peruvanthanam	811, 814			20000	0.0000	Religious	0
6	V.X. Albin	Udumbenchola	Chinnakanal	11/1			67500	0.1618	Cultivation	1638225
7	SNDP Garumandiram	Udumbenchola	Chinnakanal	34/1			62000	0.0809	Religious	752370
8	St. Joseph Church	Udumbenchola	Chinnakanal	34/1			62000	Not available	Religious	0
9	Sharlet Johnson	Udumbenchola	Chinnakanal	20/1			63000	1.6180	Cultivation	15290100
10	K.V. Salih	Perinthalmanna	Perinthalmanna	18/3			44000	0.0445	Commercial	293700
11	DTPC	Tirur	Kuttiapuram	1			15000	2.9130	Commercial	6554250
12	DTPC	Tirur	Thripurangode	319			18750	1.2140	Commercial	3414375
13	DTPC	Tirur	Purathur	68/1			9500	Not available	Commercial	0
14	Various persons	Kondotty	Pallikkal			231/5	54000	0.6140	Others	4973400
15	C.P. Abdul Nazar	Mananthavady	Cherukattur	280/1			7904	0.2430	Cultivation	288101
16	Viswambaran	Kothamangalam	Kuttambuzha			39/3	30000	0.2040	Residential	918000
17	Various persons	Kothamangalam	Kuttambuzha			431	20000	4.8620	Residential	14586000
18	Various persons	Kothamangalam	Kuttambuzha			502/1	12500	49.3878	Residential	92602125
19	Various persons	Kothamangalam	Kuttambuzha			502/1	12500	Not available	Religious	0

Sl. No	Name of the Encroacher	Taluk	Village	Survey No.	Block No	Re-Sy No	Fair value per Are (₹)	Encroached Extent in ha	Use of land	Value of the land (₹)
20	KSEB	Kothamangalam	Kuttambuzha			214/2	40000	0.1839	Others	1103400
21	Education Department	Kothamangalam	Kuttambuzha			214/2	40000	1.1441	Education	6864600
22	KSEB	Kothamangalam	Kuttambuzha			209/2	75000	2.0000	Others	22500000
23	Education Department	Kothamangalam	Iramallur	405/1/81/78			200000	1.0111	Education	30333000
24	P.H. Kunhu Muhammed	Kothamangalam	Iramallur	405/1/81/78			200000	0.0060	Residential	180000
25	DTPC	Kanayannur	Ernakulam	1558 & 1560			1995000	1.0121	Commercial	302870925
26	KMCSU	Kanayannur	Ernakulam	1394/1			2992500	0.0099	Others	4443863
27	Pally	Kanayannur	Ernakulam	1394/2			2992500	0.0028	Others	1256850
28	Various Persons	Devikulam	Mannankandam		5	165/1	7000	2.9620	Residential	3110100
29	Various Persons	Aluva	Aluva (E)		36	107	500000	0.0500	Others	3750000
30	SN Trust	Kollam	Vadakevila		85	5	700000	1.2662	Others	132951000
							Total	72.6098		654468212

## Appendix - III (3)

(Ref. Paragraph 4.5.3.2)

## List of encroachers at Kadinamkulam kayal poramboke

Sl.No	Name of Encroacher	Re.Sy No.	Area (in ha)
1	Smt. Suhrabeevi, etc	73/57	1.8500
2	Smt.Ramla Beevi	73/1,429/2pt	0.9550
3	Sri.Sainudheen	429/2pt, 73 pt	1.7866
4	Sri.Vasudevan	300/6	0.1420
5	Sri.Haneefa	302/12	0.1000
6	Sri.Sujan	418/10	0.2429
7	Sri.Viswanath	73/69,68	0.1089
8	Sri. Surendran	300/14	0.1710
9	Sri.Majeed	303/7	0.1902
10	Sri.Vijayachandran Nair	201/7, 73/11	0.1180
11	Sri.Ramachandran Nair	201/7, 73/1	0.1180
12	Secretary, Coir Society	253/14,15,16	0.1508
13	Sri.Santhosh Kumar	252/20	0.1900
14	Smt. Sajina	425/11	0.0647
15	Sri.Mustafa Abdul Salam	429/3	0.2914
16	Sri.Sheik Hussan Miya	73/62,73/1 pt,	0.2883
17	Sri.Vydyan Muhammadali	73/64	0.2938
18	Sri. Muhammed Kunhi	429/4	1.5377
19	Sri.Najeeb	429/5	0.1092
20	Sri.Sulphy	73/66	0.2820
21	Sri. Hemchand	73/1, 73/57	0.5051
22	Sri.Jalal	429/2pt,	0.3237
23	Sri.Lalbag	73/57 pt	0.2810
24	Sri. Faiz Abdul Majeed	73/60, 73/1pt	0.2213
25	Sri.Muhammed Shafi	73/58	0.2000
26	Smt.Sabeena	73/61,73/1	0.1700
27	Smt.Meera Sahib	425/8,12	0.1214
28	Sr.Muhammed Rasheed	425/13	0.0647
29	Coir Santham, Karimpara	427428/1 pt,428/2	1.4101
30	Smt.Mumthaz	73/1	0.2228
31	Smt.Suhra	73/1	0.2040
32	Sri.Gopinathan. K	258/7	0.1730
33	Smt. Ramlabeevi	428/1,1pt	0.3604
34	Sri.Sirajudheen	73/63, 73/65	0.5683
35	Sri.Jacob	260/12	0.1720
36	Smt.Seetha Gopi	302/4,703/2	0.0120
37	Sri.Farooq	426/3,426/1	0.2950
38	Sri.Muraleedharan	300/20	0.2860

*Audit Report (Revenue Sector) for the year ended 31 March 2016*

Sl.No	Name of Encroacher	Re.Sy No.	Area (in ha)
39	Sri.Jijo Eldred	302/12	0.1000
40	Smt. Jennet Louis	302/3 73 pt	0.0120
41	Smt.Molly Antony	411 pt	0.0440
42	Sri.Nelson	300/4	0.0202
43	Sri.Nujum	300/15	0.1540
44	Sri.Jose Antony & Antony Basitin	411/pt	0.0440
45	Sri.K.P.Retnakaran	253/18	0.0503
46	Smt.Pathumma	73/67	0.1469
<b>Total</b>			<b>15.1527</b>



## Appendix - III (4)

(Ref. Paragraph 4.5.3.3)

## List of encroachers as on 29 June 2014

Sl No	Name
1	John S.Edvin
2	Ammini George
3	Ammini George
4	Kishore Bhai Patel
5	Nataraj
6	Muniyamma & her sons
7	Bhavan Raj
8	Ramar
9	Chandran
10	George
11	Balasubramanian
12	Janaki
13	Nagur Ismail
14	Jawahar
15	Padmavathy
16	Joy P.J.
17	Faisha
18	Joseph Joseph
19	Gopalakrishnan
20	Jeevamani
21	Albin Antony
22	Jyothy Anthu
23	Silvy Mony
24	Prema Jayapal
25	Jnana Selvam
26	George Thomas
27	Lukkachan Pulimoottil
28	Rosy John
29	Chandramohan
30	Natarajan. M
31	Subbayya
32	Abdul Barry
33	Veluthai
34	Raja
35	Shanmugharaj
36	Parvathy
37	Muthukutty

Sl No	Name
38	Kumar
39	Mani
40	Joseph Joseph
41	Rathinam
42	Meena Ganapathy
43	V.K. Cottage
44	Chudalai & Sons
45	Rajamani
46	A. Joseph
47	Ayyappan
48	Vedan
49	Dhanyasree Yathrinivas
<b>List of encroachers during 2008-09</b>	
50	Girija sasi
51	Vinu
52	Rosy John
53	Natarajan
54	Muthukutty
55	Hasim
56	Ebanazer

Appendix - III (5)

(Ref. Paragraph 4.5.3.4)

Improper occupation of revenue land by other departments

Sl. No.	Category	Village/taluk	Encroached by	Survey No.	Extent in ha	Nature of encroachment
1	Bharathapuzha Poramboke	Kuttipuram/ Tirur	DTPC	1	2.913	Buildings, Park, Play ground and Shops.
2	Bharathapuzha Poramboke	Thriprangode/ Tirur	DTPC	319	1.214	Building, watch tower, Park, Pathway
3	Arabikkadal (Arabian Sea) Poramboke	Purathur/ Tirur	DTPC	68	--	Building, Park
4	Poramboke	Ernakulam/ Kanayannur	DTPC	1558 & 1560	1.0121	Open air auditorium, Parking ground
5	Poramboke	Kuttambuzha/ Kothamangalam	KSEB	214/2	0.1839	Residential Quarters
6	Poramboke	Kuttambuzha/ Kothamangalam	KSEB	209/2	2.0000	Residential Quarters
7	Poramboke	Sasthamangalam/ Thiruvananthapuram	Trivandrum Corporation & Social Welfare Deptt.	1057, 1058, 1759	2.8256	Stadium, Shops, Auditorium, Saraswathi Mandapam

## Appendix - 11(6)

(Ref. Paragraph 4.5.5.2)

Sl No	Taluk/Village/ Survey No / Extent in ha	Remarks
1	Kanayannur/ Maradu 138/1 to 145/7, 4.12 ha	A building (Prestige Forum mall/Forum Cochin mall) was also constructed on the land.
2	Ambalappuzha/ Paravur/ 44/11, 0.51 ha	A school building was constructed (Bright Land Discovery School)
3	Vythiri/ Kavummannam/ 399/4, 0.04 ha	Filled with earth and converted for usage of other purpose by Sri. Thottiyil Devassya
4	Mananthavady/ Nallurnadu/ 5/1 & 25/2A1A1A, 0.63 ha	Filled with earth and converted as bare land by Dr. S. Shanavas which was subsequently sold to Sri. Abdul Rasheed and Sri. Mohammed Ayoob
5	Tirur/ Tirur/ 326/1, 0.51 ha	District Collector ordered to remove the filled earth within 30 days under own expense of the converter and also directed the <i>Tahsildar</i> to remove the earth if it was not done by the converter and meet the expense under non-plan head and later claim from the converter as per revenue recovery procedures.
6	Kottayam/ Athirambuzha/ 411/1-1, 1-2,2,3,4, 5-1, 6-1, 5-2, 2,13,411/3, 1.28 ha converted by Sony Sebastian	District Collector directed RDO, Kottayam to re-instate the illegally converted agricultural/paddy land but the same was pending with sub-ordinate offices (RDO/ <i>Tahsildar</i> /Village Office).
7	Kottayam/ Aarpukkara/ 62/4, 2.33 ha converted by Mannanam Gubenda Pally	The laxity on the part of officers resulted in non-compliance of the order of the District Collector even after more than four years. The RDO stated that directions were given to the Addl. <i>Tahsildar</i> to take action for re-installation of the land. The RDO and Addl. <i>Tahsildar</i> are responsible for the lapse.
8	Kottayam/ Vijayapuram 215/3-5, 0.42 ha converted by Tomy Joseph	



## Appendix - II (7)

(Ref. Paragraph 4.6.1)

**Statement on cases of non reporting of buildings by Village Officers to Tahsildars  
resulting in non levy of building tax**

Sl. No.	Name of Taluk office	Period of audit	No. of villages <sup>3</sup>	No. of cases	Period of assessment/ completion	Building tax due (₹)
1.	Alathur	2012-14	3	16	18.8.2012 - 19.3.2014	2,78,280
2.	Changanassery	2013-15	2	8	25.7.13 - 27.3.2015	4,59,060
3.	Chavakkad	2010-12	3	17	1.4.2010-22.2.2012	9,89,700
4.	Kannur	2012-14	2	8	27.4.2012-22.2.2014	9,22,500
5.	Kochi	2013-15	5	83	April 2013 - March 2015	7,15,125
6.	Kothamangalam	2013-15	2	18	November 2013- March 2015	9,28,980
7.	Kunnathunadu	2013-15	2	15	10.6.2013-28.11.2014	2,07,600
8.	Mavelikkara	2013-15	2	16	6.7.2012-22.12.2014	12,37,020
9.	Neyyattinkara	2013-15	1	29	27.5.2013-20.12.2014	14,59,200
10.	Nilambur	2013-15	1	14	2.4.2013-5.1.2015	3,19,650
11.	North Paravur	2013-15	3	52	April 2013- February 2015	61,27,467
12.	Ottappalam	2013-15	4	192	April 2013- March 2015	32,66,562
13.	Perinthalmanna	2013-15	1	13	2013-14	8,08,200
14.	Ponnani	2013-15	2	9	27.4.2013-13.1.2014	4,03,950
15.	Ranni	2013-15	2	26	22.6.2013-2014-15	3,16,200
16.	Thalappally	2012-14	5	13	2004-05, 2011-12 & 2013-14	16,52,012
17.	Thalassery	2013-15	2	13	17.4.2013-12.2.2015	4,77,840
18.	Thiruvananthapuram	2012-14	11	45	8.4.2012-20.2.2014	77,57,700
19.	Thodupuzha	2012-15	2	19	23.4.2012-27.2.2015	5,71,830
20.	Vatakara	2013-15	1	54	April 2013-January 2014	3,16,800
21.	Vythiri	2013-15	1	11	July 2013- March 2015	5,64,000
	<b>Total</b>		<b>57</b>	<b>671</b>		<b>2,97,79,676</b>

*In respect of buildings whose date of completion has not been furnished, tax has been calculated at pre-revised rates and for buildings whose date of completion has been furnished, tax was calculated at prescribed rates.*

<sup>3</sup> Alathur-Alathur, Vadakkancherry I, Vadakkancherry II  
Changanassery - Changanassery, Vazhappally East  
Chavakkad - Guruvayur, Manathal, Thykkad  
Kannur - Kannur 1, Kannur 2  
Kochi- Fort Kochi, Rameswaram, Thoppumpady, Mattancherry, Palluruthy  
Kothamangalam- Trikkariyoor, Kothamangalam  
Kunnathunadu- Perumbavoor, Chelamattam  
Mavelikkara - Mavelikkara, Thamarakkulam  
Neyyattinkara - Neyyattinkara  
Nilambur - Nilambur  
NorthParavur - Eloor, Kadungallur, North Paravur  
Ottappalam - Ottappalam 1, Ottappalam 2, Cherpulassery, Vaniamkulam  
Perinthalmanna - Perinthalmanna  
Ponnani- PonnaniNagaram, Ezhuvarthiruthy  
Ranni - Ranni, Angadi  
Thalappilly - Kunnamkulam, Chowanoor, Arthat, Mulloorkara, Wadakkancherry  
Thalassery- Thalassery, Thiruvangad  
Thiruvananthapuram - Pattom, Kowdiar, Peroorkada, Kadakampally, Thycaud, Thirumala, Manacaud, Pettah, Sasthamangalam,  
Cheruvakkal, Vanchiyur  
Thodupuzha - Thodupuzha, Karikkode  
Vatakara- Chorode  
Vythiri - Kalpetta

## Appendix - VIII(8)

(Ref. Paragraph 4.6.2)

Statement of details of buildings reported by Village officers, but not assessed by  
Tahsildars

Sl. No.	Name of the Taluk Office	No. of villages	No. of cases	Period of reporting/completion	Building tax leviable (₹)
1	Alathur	3	23	2012-13 to 2013-14	3,76,650
2	Changanassery	13	150	2012-13 to 2014-15	15,03,039
3	Chittoor	12	37	2013-2015	12,31,200
4	Kanayannur	1	1	2000	2,02,16,250
5	Kanjirappally	5	7	2013-15	3,39,900
6	Kannur	10	38	4 August 2012 to 4 February 2014	15,44,550
7	Kochi	5	31	April 2013 to March 2015	6,66,300
8	Kothamangalam	10	73	Upto March 2015	7,48,800
9	Koyilandy	19	129	January 2013-March 2015	12,02,070
10	Kunnathunad	21	278	As on 31 March 2015	16,64,250
11	Mavelikkara	1	2	2014-15	30,840
12	Meenachil	7	24	2013-15	2,21,250
13	Nilambur	5	16	July 2013 to March 2015	4,48,800
14	North Paravur	9	154	10-5-2013 to 23-3-2015	51,78,825
15	Ottappalam	13	39	2013-15	1,63,875
16	Perinthalmanna	8	48	11.3.2013 to 1.1.2015	10,70,700
17	Ponnani	8	23	1-7-2013 to 18-12-2014	5,95,800
18	Ranni	6	23	1-05-2013 to 20-8-2014	11,01,750
19	Thalappally	10	15	10-8-2012 to 25-1-2014	8,33,400
20	Thalassery	24	105	1.4.2013 to 31.3.2015	22,67,370
21	Thodupuzha	6	13	6.9.2013 to 31.3.2015	4,95,450
22	Vatakara	28	547	20.4.2013 to 25.3.2015	58,85,400
23	Vaikom	16	88	2013-2015	5,81,925
24	Vythiri	5	20	12.4.2013 to 10.11.2014	4,10,400
	<b>Total</b>	<b>245</b>	<b>1,884</b>		<b>4,91,78,794</b>

## Appendix - III(g)

(Ref. Paragraph 4.7)

## Statement showing details of newly constructed areas to buildings and were not assessed to tax

Sl. No.	Name of Taluk Office	Name of assessee	Total plinth area (sq.m) / Total building tax to be levied (₹)	Area previously assessed (sq.m)/ building tax levied (₹)	Plinth area short assessed (sq.m)	Building tax leviable (₹)
1	Kannur	1. Sri.Muhammedali (Har cars)	2,338.58 3,93,944	1,564.32 2,53,800	774.26	1,40,144
2	Kothamangalam	2. Sri. Arun David, Aby David, Anoop David and Mary	1839.985 6,08,395	1,350.20 2,16,000	489.785	3,92,395
3	Ponnani	3. Sri. Abdul Nazar (Benz Petroleum)	924.92 2,78,971	637.90 86,400	287.02	1,92,571
4	Thalappally	4. Sri. Kannan & Smt. Meena Kannan	1,110.26 1,72,847	634.12 86,400	476.14	86,447
		5. Sri. Wilson (Aramana Bar & Hotel)	2,326.29 3,91,732	2,020.02 3,36,600	306.27	55,132
5	Thalassery	6.Sri. Ibrahim Kunhu Indus Motors Building	2,004.48 3,33,806	1,392.39 2,23,200	612.09	1,10,606
		7.Sri.P.P. Abdul Azeez and 3 others	3,833.56 6,63,041	949.73 1,42,200	2,883.83	5,20,841
6	Thaliparamba	8.Sri.Kakkottu Naduvalipurayil Mohammed etc. (ABC Sales Corporation)	4016.01 6,95,882	1,970.26 2,25,000	2,045.75	4,70,882
7	Thodupuzha	9. Sri. Bappoonju (Monarch Furniture)	1,232.62 1,94,872	929.02 1,38,600	303.60	56,272
		10.Sri.Joseph Stephen	1,393.86 2,23,895	760.88 1,09,800	632.98	1,14,095
		11. Sri.P.S. Thomas & Abraham	1,586.13 2,58,503	1,210.92 1,90,800	375.21	67,703
8	Vythiri	12. Sri.Abdul Gafoor (TP Tiles)	3,383.39 5,82,010	3,207.19 5,49,000	176.20	33,010
		13. Sri.Abdul Jabbar VPK Motors (P) Ltd	1,867.02 3,09,064	1,558.14 2,53,800	308.88	55,264
	<b>Total</b>		<b>51,06,962</b>	<b>28,11,600</b>		<b>22,95,362</b>

In respect of items 1,5,6,7,9,10 the date of completion of new construction was not known. Hence tax was calculated for the whole building at pre-revised rates. In respect of item no. 3, the VO reported that the building was completed after 1.4.2014, and in respect of item 2, it was known that construction was completed after 1.4.2014 from the details from local body and hence tax was calculated at revised rates for the whole building and credit was given to tax already paid. In respect of items 4,8,11,12,13 construction was completed before 1.4.2014, hence tax was calculated at pre revised rates. In all cases, the *Tahsildars* may ascertain the facts and figures before finalising the assessment.



## Appendix - 111(10)

(Ref. Paragraph 4.8)

## Details of cases in which luxury tax due was either not levied or levied short

Sl. No.	Name of Taluk office	Non-levy of luxury tax*		Short levy of luxury tax**		Total non/short levy of luxury tax (₹)
		No. of assessees	Amount (₹)	No. of assessees	Amount (₹)	
1	Alathur	49	2,02,000	74	1,48,000	3,50,000
2	Changanassery	246	9,84,000	84	1,68,000	11,52,000
3	Chavakkad	22	1,00,000	0	0	1,00,000
4	Chittur	27	1,16,000	77	1,54,000	2,70,000
5	Kannur	274	14,34,000	299	5,98,000	20,32,000
6	Karthikappally	86	5,24,000	32	64,000	5,88,000
7	Kothamangalam	7	32,000	12	24,000	56,000
8	Koyilandy	16	90,000	122	2,44,000	3,34,000
9	Meenachil	38	2,44,000	16	32,000	2,76,000
10	Muvattupuzha	10	76,000	0	0	76,000
11	Neyyattinkara	45	2,76,000	13	26,000	3,02,000
12	Nilambur	0	0	431	8,62,000	8,62,000
13	Ottappalam	4	16,000	58	1,16,000	1,32,000
14	Perinthalmanna	77	4,80,000	295	5,90,000	10,70,000
15	Ponnani	63	3,60,000	306	6,12,000	9,72,000
16	Ranni	14	56,000	2	4,000	60,000
17	Thalappally	18	1,14,000	37	74,000	1,88,000
18	Thalassery	124	6,32,000	44	88,000	7,20,000
19	Thaliparamba	106	6,70,000	433	8,66,000	15,36,000
20	Thiruvananthapuram	39	5,92,000	0	0	5,92,000
21	Thodupuzha	27	2,34,000	12	24,000	2,58,000
22	Vatakara	33	2,16,000	102	2,04,000	4,20,000
23	Vaikom	13	1,22,000	0	0	1,22,000
24	Vythiri	67	2,84,000	3	6,000	2,90,000
	<b>Total</b>	<b>1,405</b>	<b>78,54,000</b>	<b>2,452</b>	<b>49,04,000</b>	<b>1,27,58,000</b>
	<b>Interest leviable</b>					<b>6,60,190</b>
	<b>Total non/short levy in 3,857 cases</b>					<b>1,34,18,190</b>
	* LT is leviable @ ₹ 2,000 pa upto 2013-14 and @ ₹ 4,000 pa from 2014-15 onwards					
	**@ ₹ 2,000 per annum for 2014-15 and 2015-16					

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