

**FIFTEENTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE**

**ON**

**PUBLIC ACCOUNTS**

**(2023-26)**

**FORTY FIFTH REPORT**

**(Presented on 1st February, 2024)**



**SECRETARIAT OF THE KERALA LEGISLATURE**

**THIRUVANANTHAPURAM**

**2024**

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**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
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**FORTY FIFTH REPORT**

**on**

**Action Taken by Government on the Recommendations  
contained in the Sixty Eighth Report  
of the Committee on Public Accounts (2006-08)**

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# **COMMITTEE ON PUBLIC ACCOUNTS**

**(2023-2026)**

## **COMPOSITION**

### **Chairman :**

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**

Smt. Shaji C. Baby, Secretary-in- Charge

Shri. P. S. Selvarajan, Joint Secretary

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O.M., Under Secretary.

## INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Forty Fifth Report on Action Taken by Government on the Recommendations contained in the Sixty Eighth Report of the Committee on Public Accounts (2006-08).

The Committee considered and finalised this Report at the meeting held on 10<sup>th</sup> January, 2024

Thiruvananthapuram  
1st February, 2024

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

## **REPORT**

This Report deals with the Action Taken by the Government on the recommendation contained in the 68<sup>th</sup> Report of the Committee on Public Accounts (2006-08)

The 68<sup>th</sup> Report of the Committee on Public Accounts (2006-08) was presented to the House on 17<sup>th</sup> December 2008. The Report contained 28 recommendations relating to Revenue and Finance Department.

Government was addressed on 18.12.2008 to furnish the Statements of Action Taken on the recommendations contained in the Report and the final reply was received on 12th July, 2018.

The Committee examined the Statements of Action Taken received from the Government at its meeting held on 02.01.2013, 18.12.2013, 28.01.2015, 23.12.2015, 13.12.2017 and 21.11.2018.

The Committee was not satisfied with the Action Taken by the Government on the recommendations in para No. 21, 22, 64, 65, 66 67, 68, 70, 71, 72, 73, 74, 80, 81, and 91 and decided to pursue further these recommendations, reply furnished there on and further recommendations of the Committee are included in Chapter I of this Report. The Recommendations for which no reply has been received from Revenue Department are also included in the above said Chapter.

The Committee decided not to pursue further on the remaining recommendations in the light of the replies furnished by the Government. Such recommendation of the Committee and the Action Taken by the Government are included in Chapter II of this Report.

**CHAPTER I**

**RECOMMENDATIONS IN RESPECT OF WHICH ACTION TAKEN BY THE  
GOVERNMENT ARE NOT SATISFACTORY AND NO REPLY HAS BEEN  
RECEIVED WHICH REQUIRES REITERATION**

**REVENUE DEPARTMENT**

**Recommendation**  
*(Sl. No.3, Para No.21)*

1.1 The Committee suggest that timely assessment of Building Tax must be made mandatory which will ensure the process of tax collection more simple and effective. The Local Self-Government institutions which issue numbers to buildings can also be involved in the process. It will be easier for local bodies to calculate tax if the building plans are also- made available to them. Submission of plans along with the application for permission for construction of buildings needed to be strictly enforced. On the basis of the plan a provisional tax can be assessed and collected from the builders/owners at the time of allotment of building numbers to them. Sometimes assessment of building tax by Tahsildars may cause delay. Provision should therefore be made in the Act to ensure that provisional building tax is remitted before the allotment of house numbers. Final tax assessment could be made later. If found necessary, local bodies can be allowed to collect service charges for their work. Thus better co-ordination between the Revenue Department and LSGIS will avoid delay in tax collection and thereby increase tax collection. The Government have informed the Committee earlier that there was a proposal for a wholesome change in the field of building tax by amending the existing Building Tax Act and Local Bodies Act so as to avoid anomalies and going on appeal against the court order in 1993 which declared Section 5(2) of the Building Tax Act unconstitutional.

### **Action Taken**

1.2 The direction issued by the PAC regarding the formulation of a liaison between the Revenue and LSG Departments in the identification and assessment of buildings for the purpose of levying tax is seen as a very effective step forward regarding *the timely* collection of building tax.

But as the modification of Building Tax Act is a policy matter, decision regarding the same is under the active consideration of Government.

### **Recommendation**

*(Sl. No.6, Para No.64)*

1.3 The Committee observes that at present there occur very much delay in the finalisation of building tax assessments. This results in delay in remittance of tax in time. The Committee is of the opinion that the Rule should be amended and a time limit be fixed for finalization of assessment. Hence, the Committee recommend that a period of six months be fixed as the time limit for finalisation of assessment after receipt of returns. Provisions should also be incorporated in the KBT Act to avoid under assessment of tax

### **Action Taken**

1.4 As the present staff strength in the Revenue Department is quite insufficient for the quick and effective assessment of building tax cases, a proposal for the formulation of a special team in each Taluk, headed by a Deputy Tahsildar, is being examined by Government.

### **Recommendation**

*(Sl. No.7, Para No.65)*

1.5 The Committee opines that considering the heavy workload and shortage of staff in the Revenue Department. It would be better to entrust collection of building tax to local self government institutions. The Committee is of the opinion that cross verification of records is quite essential to avoid shortcomings during the process of building tax



assessment. Hence, it is suggested that necessary direction should be given to the concerned officers to cross verify the assessment records of local bodies and that of Taluk offices.

### **Action taken**

1.6 The Revenue Department is capable of effective assessment and collection of building tax, as envisaged in the Kerala Building Tax Act. As directed by the PAC, the records available with the local bodies are being cross verified with the records of Revenue Department and corrective measures are being taken if any discrepancy is found.

### **Recommendation**

*(Sl. No.8, Para No.66)*

1.7 But a provision needed to be made in the Rules making it compulsory to remit 50% of the amount before going in for appeal instead of the present practice of remitting 50% before filing revision petitions. It was added that in the case of building tax assessed by local self-government institutions, the full amount needed to be remitted before appeal.

### **Action taken**

1.8 The amendment of Kerala Building Tax Act, 1975 is under the active consideration of Government.

### **Recommendation**

*(Sl. No.9, Para No.67)*

1.9 The Committee understands that as per the provision in the KBT Act the residential building below 100 sq.ft. and commercial buildings below 50 sq.ft. are entitled to tax exemption. A building of this type used for both purposes can thus gain full tax exemption. This is a clear misuse of the Rule. The Committee observes that in such cases exemption should be granted to only one portion that is, either for commercial or for residential purpose. The Committee suggests that necessary amendment should be incorporated in the Act to make it effective.

### **Action Taken**

1.10 The amendment of Kerala Building Tax Act, 1975 is under the active consideration of Government.

### **Recommendation** (Sl. No.10, Para No.68)

1.11 The Committee points out that it is for the administrative department to ensure that assessments are done within the stipulated time every month. The Finance Inspection Wing should investigate such issues and take proper follow up measures. The Financial Code stipulate such inspections and review by the Finance Department as well as the Administrative Departments. It is clear that the Finance Department is displaying sheer irresponsibility in supervising such matters of importance. The delay of 10 years in assessing building tax, even after the Accountant General had pointed out the lapse can not be ignored.

### **Action taken**

1.12 The Commissioner of Land Revenue, being the head of administration of Revenue Department is always having a watchful eye on the proper assessment and timely collection of building tax cases in the state. Besides precautionary measures taken by the District Collectors, the internal audit wing of Commissionerate is closely verifying the Building Tax files and discrepancies if any, in the assessment is detecting.

### **Recommendation** (Sl. No.12, Para No.70)

1.13 The Committee points out that though the Accountant General had made the suggestion for revising Building Tax Act in 1995, action was taken on it only in the year 2006. Such blatant irresponsibility on the part of the officers cannot be tolerated.

### **Action Taken**

1.14 Stringent corrective measures had been taken to avoid uncertain delay in this regard.

### **Recommendation**

*(Sl. No. 13, Para No. 71)*

1.15 The Committee observes that the officers of the Revenue and Finance departments including the Secretaries and the Commissioner showed lack of responsibility in dealing with the issue regarding no action was taken on appeal cases, causing delay of 5 to 58 months in disposing off cases which would have earned revenue to Government exchequer. Issuing circulars in 2005, on a matter disclosed in the Comptroller & Auditor General's Report of 1995 only increased the gravity of the department's inaction and irresponsibility.

### **Action Taken**

1.16 Direction has been given to all the District Collectors to dispose the revision cases in a time frame manner and to take disciplinary action against those officers who are responsible for inordinate delay in disposing the pending cases.

### **Action Taken**

*(Sl. No. 15, Para No. 73)*

1.17 The Committee expresses serious concern over the unpardonable delay and lack of responsibility on the part of officials in taking action against the delinquent officers, on a case pointed out in the Audit Report for the year 1996, regarding the pending disposal of various cases in collectorate on revision petition for amendment of tax on the basis of plinth area.

### **Action Taken**

1.18 Direction has been given to all the District Collectors to dispose of all the pending Buildig Tax revision petitions in Collectorates in a time bound manner and take strict and timely disciplinary action against those officials who failed to make revision orders according to the provisions of Kerala Building Tax Act.

**Recommendation**

*(Sl. No. 16, Para No. 74)*

1.19 The Committee notes that the District Collectors and Revenue Divisional officers usually give stay orders to payment of building tax and in some cases exemption also. But there is no such provisions in the Act. The Committee is of the opinion that even Government can't do things as against the Act. Hence it is suggested that no such stay/exemption to payment of building tax should be given to individuals or institutions without such the provisions in the KBT Act.

**Action Taken**

1.20 All the District Collectors and RDOs are being strictly instructed to follow the provisions of KBT Act, while processing building tax related files, and it is being assured that the even incidents as pointed out by the committee does not occur in future.

**Recommendation**

*(Sl. No. 19, Para No. 80)*

1.21 Pointing out that Court had quashed reassessment order issued by the Department on the ground that corrections were made in the documents, the Committee is of the opinion that such corrections were made purposefully in order to suit one's interest, and that liability of the loss sustained to Government should be fixed on the person who made the corrections in the document and the amount be collected from him/her.

**Action Taken**

1.22 The District Collector, Kottayam reported that he is unaware of any willful corrections in the documents as mentioned in the para. Actually the parties have filed appeal against the re-assessment of the building in the Hon'ble High Court and the Hon'ble Court pronounced the judgment in favour of the parties with the remarks that "the assessing authority has no jurisdiction to re-open the assessment once it was already

made” It was also reported that there were no willful negligence from the part of the assessing authority.

### **Recommendation**

*(Sl. No. 20, Para No. 81)*

1.23 The Committee further recommends that in order to overcome the shortcomings associated with the process of tax assessment and collection of arrears of tax, urgent steps should be taken to make necessary amendments in the relevant provisions in the Kerala Building Tax Act, 1975.

### **Action Taken**

1.24 Urgent steps are being taken to amend the Kerala Building Tax Act, 1975.

### **Recommendation**

*(Sl. No. 21, Para No. 91)*

1.25 The Committee observes that in the case of buildings used for both residential and commercial purpose the portions of a building when assessed separately as residential and commercial will not come under the taxable limit as a result causing loss of revenue to Government. The Committee suggest that the total plinth area of the building should be calculated in such cases and the rate of tax for both commercial and residential purposes be levied on the percentage of area used for either purpose. The Committee recommend that the Kerala Building Tax Act, 1975 should be amended to incorporate the above provision in the Act.

### **Action Taken**

1.26 In the case of building used for both residential and commercial purposes, tax is assessed separately for each plinth area wise use pattern. The amendment of Kerala Building Tax Act, 1975 is under the active consideration of Government.

In these circumstances, objections raised may kindly be dropped.

### **Further recommendation**

**Related to para no 21, 64, 65, 66, 67, 68, 70, 71, 73, 74, 80, 81 & 91**

**1.27 Considering the Statement of Action Taken on the above recommendations the Committee noticed that the action taken by the department do not reflect the true spirit of the recommendations of the Committee but rather contradict it. The Committee strongly recommends to establish a new effective system for assessment and collection of building tax taking into account the recommendations of the Committee.**

### **Recommendation**

*(Sl. No.4, Para No.22)*

1.28 It is to be noted that the department officials had agreed to furnish certain additional information relating to the audit objection in respect of the case of Kanayannur Taluk during the evidence meeting. Those details included information relating to the names of the RDO and District Collector during the period, dates of appeals to RDO, Collector, High Court etc, and some other general information. These are elaborated in earlier paragraphs. But even after the lapse of several months, the desired details are yet to be furnished to the Committee. This grave lapse is viewed seriously by the Committee.

### **Action taken**

1.29 It is reported that, the files relating to audit objection cases being very old cases could not be traced out. All possible efforts to trace out the files are being taken to furnish the required details.

### **Further Recommendation**

**1.30 The Committee expresses its displeasure for not providing the details sought by the Committee and rejected the statement of Action Taken. The Committee reiterates its earlier recommendations.**

### **Recommendation**

*(Sl. No. 14, Para No. 72)*

1.31 The Committee opine that disciplinary action need to be taken against the Collectors who did not take even a single case of assessment/appellate order for *suomoto* revision up to January 1996, and failed to ensure the requirement of remittance of 50% of the tax while admitting the revision petitions.

### **Action Taken**

1.32 It is true that certain District Collectors who are now not in service have failed to ensure suomoto revision of building tax cases. It is also noticed that they have not ensured remittance of 50% of the tax assessed while accepting revision petitions. There is no enabling provision in the Building Tax Act to initiate disciplinary action against District Collectors simply for the above lapses. However direction will be given to all the District Collectors to take suo-moto cases in future.

### **Further recommendation**

**1.33 The Committee observes that no action has been taken so far against the District Collector who failed to ensure suomoto revision of building tax and the reason given for the lapse was unconvincing.**

### **Recommendation**

*(Sl. No.2, Para No.20)*

1.34 The Committee is regretted to note that Finance Department, which is expected to be a corrective force- in financial mismanagement and an apex body in co-ordinating revenue collection and allied matters, pathetically fails in every sphere of action. The routine course of action resorted to by the department is merely issuing circulars to which nobody seems bothered with. The Committee opine that this vicious-situation should be changed and suggest that Finance Department should take earnest steps for increasing the revenue collection through direct intervention for avoiding delay in assessment and collection of tax.

**Recommendation***(Sl. No.5, Para No.63)*

1.35 The Committee observes that it is the duty of the Finance Department to ensure that the Revenue and other administrative departments are taking necessary steps for improving the revenue position of the state. As per Kerala Financial Code, controlling officers in each district should forward the monthly position of revenue receipts in that district to the chief controlling officer who in turn should forward the same after verification to the Government Secretary of the concerned department. It is the duty of the Finance department to go through all the details furnished and to ensure that all the procedures are strictly adhered to by all Departments. But it is deplorable that the Finance Department is doing nothing in this respect. The Committee express dissatisfaction over the lack of responsibility and slackness on the part of the Finance Department in following procedures that are aimed at improving the financial condition of the state. This is evident from the very absence of Finance and Expenditure Secretaries for giving evidence during the meeting of the Committee. Therefore the Committee suggests that the Finance Department should show more responsibility and keen interest in such matters so as to increase the revenue collection.



**CHAPTER II****RECOMMENDATIONS WHICH THE COMMITTEE DOES NOT DESIRE  
TO PURSUE IN THE LIGHT OF THE REPLIES FURNISHED BY THE  
GOVERNMENT****REVENUE DEPARTMENT****Recommendation**

*(Sl. No. 1, Para No. 19)*

2.1 The Committee understands that every year Government suffer loss of crores of rupees in terms of non-collection/short collection of building tax owing to various reasons of which procedural lapses on the part of the departmental officials contribute a big share. The Committee cannot approve such a bad state of affairs. Hence it's recommended that the irregularities in tax collection and procedural lapse should not be repeated and that stringent disciplinary action be taken against the officers who commit lapses in this matter.

**Action Taken**

2.2 Direction has been given to all the District Collectors to assess the buildings without making procedural lapses and to collect the tax promptly and efficiently and to take stringent disciplinary action against those officers who commit lapses in this matter.

**Recommendation**

*(Sl. No. 11, Para No. 69)*

2.3 The Committee directs the department to inform the Committee about the present position of the cases, relating to illegal tax exemption granted to a Working Women's Hostel by the R.D.O Thrissur, exemption granted to a building owned by a convent at Kothamangalam, a portion of which was used for religious purpose, and the details regarding the action taken against the delinquent officers who were responsible

for wrong assessment of tax of a building owned by Guruvayoor Devaswom and the present position of the proposal for amendment of Kerala Building Tax Act.

### **Action Taken**

2.4 The Working Women's Hostel building is owned by Avila Convent at Kodungallur. A portion of the building is seemingly used for both charitable and religious purpose and certain rooms have been given on rent to the students. The rented portion of the building has been assessed for building tax as per the order against the revision petition.

Steps have been taken to start disciplinary action against the officers concerned who wrongly assessed the tax of building owned by Guruvayoor Devaswom.

The amendment of Kerala Building Tax Act, 1975 is under the active consideration of Government.

### **Recommendation**

*(Sl.No. 17, Para No.75)*

2.5 - It is understood that there are so many lapses and irregularities in the assessment and collection of the building tax. Procedural drawbacks also supplement difficulties to this unwelcome situation. The Committee sees that when irregularities are pointed out by Audit or otherwise, the department just issue circulars to direct the sub officers not to repeat the irregularity. But no usual follow up is seen taken by the department to verify whether the circular directions are being carried out by the concerned officers. At the same time, irregularities are repeated. Thus it happens to be a 'no use exercise.' The Committee can't approve such a situation. So, it is recommended that along with issuing circulars, the department should supervise with the use of a capable internal audit system, whether the circular directions are being carried out.

### **Action Taken**

2.6 The Internal audit wing of the department has been strengthened in such a way as to go through each and every nook and corner of building tax assessment files and it has also been made sure that the inspections are being made at regular intervals.

### **Recommendation**

*(Sl.No. 18, Para No. 77)*

2.7 The committee understands that as per Building Tax Act, as assessee can appeal to the RDO and file revision petition to the District Collector. Revision petition cannot be filed in a case already rejected by Government. The Committee seeks clarification on the point by which the case once rejected by Government was re-examined on revision petition. The Committee is dissatisfied to note that though the witness agreed to furnish certain details which the committee sought during evidence meeting, they are yet to be given. Therefore the Committee direct the department to furnish the details such as a copy of the High court Order, a copy of the Government Order rejecting exception, a copy of the revision petition received secondly and a copy of the Government Order granting exemption and whether the whole amount was exempted etc.

### **Action Taken**

2.8 As instructed in the recommendation, the copies of the High Court order dated 28.10.2003 in a WA No. 1796/1999, GO(Rt) No. 849/05 dated 10.02.2005 and GO(Rt) No.3580/05/RD dated 21.06.2005 are submitted herewith (attached separately) for favour of necessary action. It was reported by the collector, Kannur that the copy of the revision petition has not been seen available with that Office.

### **Recommendation**

*(Sl.No. 22, Para No. 113)*

2.9 The Committee is regretted to note that though the Principal Secretary,

Revenue Department had agreed to furnish a statement on certain details regarding revenue recovery collection during the evidence meeting, it is still to be furnished. Therefore the Committee direct the department to furnish statement regarding the position of demand, collection and balance of revenue recovery for the years 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05& 2005-06 without any further delay.

### **Action Taken**

2.10 Copies of the DCB statement for the years 1999 to 2006 are enclosed as Appendix -1

### **Recommendation**

*(Sl.No. 23, Para no.114)*

2.11 The Committee observes that Ministers are giving stay orders for revenue recovery and District Collectors also stay recovery up to Rs. 15,000/- even though there is no provision in the Kerala Revenue Recovery Act or in the rules framed there under for granting stay to recovery of arrears. The Committee is of the opinion that stay is somewhat necessary according to the merit of individual cases, as it facilitate realisation of arrears on instalment basis. But this can't be entertained without necessary provisions in the Act: Amendment to the Act is therefore essential to avoid illegality. It is the people belonging to the economically lower strata of the society who approach the district Collectors for stay order. It is therefore necessary to increase the numbers of instalments that District Collectors can grant for remitting the arrear tax amount. Hence the Committee recommends that the Kerala Revenue Recovery Act, 1968 should be amended to incorporate the provision for giving power to Revenue Minister to grant stay order in revenue recovery cases according to merit and that District Collectors should be given power to grant stay order in revenue recovery cases up to an amount of Rs. 50,000/- and to grant facility of more than four instalments in such cases.

### **Action Taken**

2.72 Government have enhanced the financial powers for granting stay on Revenue Recovery cases as per G.O.(MS) 217/12/RD dated 29.05.2012 which is as follows

District Collectors :	Up to Rs. 50,000/-
Minister (Revenue) :	Upto Rs.2,00,000/-
Minister(Revenue) :	Above Rs. 2,00,000/- Upto Rs.5,00,000/- (with the concurrence of Minister(Fin))
Chief Minister :	Above ₹ 5,00,000/-

As suggested by the committee the proposal for making amendments in the KRR Act, 1968 incorporating provisions to empower the Government to grant stay against realization of dues under revenue recovery and to grant instalments facilities for making the payments, is under consideration of Government.

### **Recommendation**

*(Sl.No -24, Para no.115)*

2.13 The Committee is at a loss to note that lack of proper maintenance of registers, not even DCB registers for building tax are being maintained properly in the Revenue Department. The departmental inspection wing is needed to be deputed for inspection and for taking immediate action against those found guilty and committed dereliction of duty. The Committee reiterates that taking strict disciplinary action in such cases is the only way to improve the situation. Finance department which is expected to strictly enforce the rules, show lack of interest and slackness in checking and controlling purposeful derelictions and in improving revenue collection of the State.

### **Action Taken**

2.14 Land Revenue Commissioner issued circular No.LRB1-31649/08 dated 27.05.09 giving strict instructions to maintain all registers related to Building Tax. The inspection wing and internal audit wing of Land Revenue Commissionerate conduct periodic inspections and ensure that registers and records are kept properly. DCB statements are being reviewed at the level of District Collector and CLR

### **Recommendation**

*(Sl.No.25, Para No.116)*

The Committee points out that though the Rule insist that District Collectors should issue Revenue Recovery Certificates in 7 days, there had been delay of one to five months in the Collactorates of Thiruvananthapuram and Pathanamthitta in issuing Revenue Recovery Certificates to Tahsildars in cases involving Rs.18.80 lakhs. The Committee suggests that government should seek explanation from the Collectors concerned for this delay. It is also suggested that supervision should be made to ensure timely issuance of Revenue Recovery Certificates from the Collectorates.

### **Action Taken**

2.16 All district staff has been directed to ensure timely issuance of RRC and to take steps to the reconciliation of RRC. The Inspection wing and Internal Audit Term of Land Revenue Commissionerate have also been instructed to do the same. District Collectors of Thiruvananthapuram & Pathanamthitta have explained that the delay stated in the report was due to the issuing of the RRCs manually. At present RRCs are issued through online mode and hence there is no delay. RR online Special Cell has been constituted in the Office of the Land Revenue Commissioner to ensure timely issuance of RRCs from the Collectorates. (Appendix -2)

### **Recommendation**

*(Sl.No.26, Para no.117)*

2.17 Regarding the delay in issuing demand notices in the office of Tahsildar(RR) Thiruvananthapuram the Committee opines that action is necessary against those responsible for the delay.

### **Action Taken**

2.18 Earnest efforts have been made to take disciplinary action against the staff who were responsible for delaying issuance of demand notice in the o/o the Tahsildar(RR)

Thiruvananthapuram. However they could not be found out due to the fact that the 23 delayed cases pointed out in the Report are untraceable, since it is not mentioned exactly in the Report in which category, the delayed Demand Notice belong. From the o/o the Tahsildar (RR) Thiruvananthapuram about 3500 demand notices are being issued under Sales Tax, Abkari, Court dues, BSNL dues, Motor Vehicles tax, Bank dues etc. There are different seats for issuing demand notices under different category of recovery. The details about these cases could not be obtained from the o/o Accountant General also. Hence it is not practical to take disciplinary action against all the staffs in the RR section, worked during the period 1996-98.

### **Recommendation**

*(Sl.No. 27, Para No.118)*

2.19 The Committee infers that the return of Revenue Recovery Certificates without realisation of due amount for want of proper address, insolvency of the defaulter etc has increased in recent years and it cause loss of crores of rupees to State Government. The Revenue Department is just doing a post office work rather than resorting to earnest efforts in realising the due amount. The Committee suggests that the Department should initiate legal action against the addressees whose whereabouts are not known and that steps should be taken to arrest them before returning the RR requisitions to the concerned departments.

### **Action Taken**

2.20 Revenue Requisition Certificates are returned only in the cases in which the whereabouts of defaulters could not be traced even after detailed enquiry. In most of these cases requisitions are received on temporary addressees. Finding out these persons became impossible as these defaulters are unknown to the native subjects and they do not have relations with anybody in the locality. Strict directions have been issued to all District Collectors to communicate with the Requisitioning Authority and

action shall be taken as stipulated u/s 65 of Kerala Revenue Recovery Act before returning such RRCs.

### **Recommendation**

*(Sl.No. 28, Para No. 119)*

2.21 It is to be noted with dismay that in most of the offices of the Revenue Department no periodical or half yearly inspections were conducted by higher authorities at any level for more than 4 years. This is against the standing instructions. As a result of such a situation so many drawbacks are there which in turn results in loss of crores of rupees to the state exchequer. The Committee views this very seriously and suggest that half yearly and periodical inspection of sub-offices by the higher authorities should strictly be conducted and defaulters punished to come out from such a noxious situation.

### **Action Taken**

2.22 The Existing Internal Audit Wing of Land Revenue Commissionerate, consists of a Senior Superintendent, 3 Junior Superintendents and 6 Clerks. When compared to the no. of offices to be inspected, the no of staff seems very low and as per the ceiling limit in the Travelling Allowances, inspections of all offices could not be conducted within the time limit The Internal Audit Wing is conducting their inspection mainly in Taluk offices where economic matters, matters relating to taxation, income of the state etc. are being dealt with. At present the Internal Audit Wing is conducting inspection in 2 offices in a month. Hence it will take nearly 3 years for completing the inspection in the whole state. But as, per G.O.(MS) 423/2012/RD dtd, 24.07.2012, the existing travelling allowance rate was enhanced to 40% for one year. During this period inspections were conducted in 4 offices in a month. But the above enhanced rate was not allowed for the succeeding years. If the enhanced TA rates were continued, it will be possible to



conduct one round inspection in all offices within 1½ to 1¾ years. But, in the Office of the Land Revenue Commissioner, three inspection wings are working under the control of the Assistant Commissioner (DM). These three inspection Wings conduct periodical inspections on the sub-offices also. During the past ten years the above three inspection teams conducted inspections in 263 offices.

## **FINANCE DEPARTMENT**

### **Recommendation**

*(Sl. No. 2, Para No.20)*

2.23. The Committee is regretted to note that Finance Department, which is expected to be a corrective force in financial mismanagement and an apex body in co-ordinating revenue collection and allied matters, pathetically fails in every sphere of action. The routine course of action resorted to by the department is merely issuing circulars to which nobody seems bothered with. The Committee opine that this vicious situation should be changed and suggest that Finance Department should take earnest steps for increasing the revenue collection through direct intervention for avoiding delay in assessment and collection of tax.

### **Action Taken**

2.24 The Chief Secretary upon the recommendations of Finance Secretary has conducted revenue collection review meetings in 2006-07 and 2007-08. As there was steady progress in revenue receipts and the revenue receipts matched the targets fixed in budget, no such meetings were held in the year 2008-09. Revenue collection review meetings will be conducted on a quarterly basis from now onwards. (Appendix - 3)

### **Recommendation**

*(Sl. No. 5, Para No. 63)*

2.25. The Committee observes that it is the duty of the Finance Department to

ensure that the Revenue and other administrative departments are taking necessary steps for improving the revenue position of the state. As per Kerala Financial Code, controlling officers in each district should forward the monthly position of revenue receipts in that district to the chief controlling officer who in turn should forward the same after verification to the Government Secretary of the concerned department. It is the duty of the Finance department to go through all the details furnished and to ensure that all the procedures are strictly adhered to by all Departments. But it is deplorable that the Finance Department is doing nothing in this respect. The Committee express dissatisfaction over the lack of responsibility and slackness on the part of the Finance Department in following procedures that are aimed at improving the financial condition of the state. This is evident from the very absence of Finance and Expenditure Secretaries for giving evidence during the meeting of the Committee. Therefore the Committee suggests that the Finance Department should show more responsibility and keen interest in such matters so as to increase the revenue collection.

### **Action Taken**

2.26. Quarterly review to monitor revenue collection of Revenue and other departments will be conducted and corrective measures will be taken. The monthly DCB statement will be obtained from major revenue collecting departments and monitored in the Finance Department.

### **Recommendation**

*(Sl. No. 10, Para No. 68)*

2.27. The Committee points out that it is for the administrative department to ensure that assessments are done within the stipulated time every month. The Finance Inspection Wing should investigate such issues and take proper follow up measures. The Financial Code stipulate such inspections and review by the Finance Department as well as the Administrative Departments. It is clear that the Finance Department is displaying sheer irresponsibility in supervising such matters of importance. The delay

of 10 years in assessing building tax, even after the Accountant General had pointed out the lapse can not be ignored.

### **Action Taken**

2.28. Finance Inspection Wing conducted inspections in 25 Thaluk Offices as per the recommendations contained in para 68 of the 68th Report (2006-08). The approved Reports have been forwarded to the Administrative Department for initiating necessary action. The main irregularities detected during the course of inspections are inordinate delay in conducting assessments and enquires by Thahasildar resulting blocking of revenue for substantial period of time. No time limit is prescribed for finalisation of assessment in the Kerala Building Tax Act 1975. The Revenue Department may take necessary measures to amend the law for fixing time limit and liability for delay in assessment. The progress in assessment of Building Tax in the following Thaluk Offices are very poor.

Thaluk Office Hosdurg	-	358 cases
Kodungallur	-	52 cases
Mannarkad	-	314 cases
Adoor	-	135 cases
Ponnani	-	38 cases
Aluva	-	235 cases
Neyyattinkara	-	296 cases

### **Arrear Revenue**

On scrutiny of the DCB statement it is observed that huge amount of arrear is pending collection towards Building Tax and Luxury Tax. Arrear of collectable balance towards luxury tax (LT) and building tax (BT) in some of the Thaluk Offices are as detailed below.

**LT Arrear**

In Rs.

Mananthavady	1,36,000
Kasaragod	18,25,000
Thrissur	5,41,000
Alway	2,98,000
Vadakkara	6,36,000
Nilambur	2,58,000
Mavelikkara	62,60,000
Ponnani	3,64,000
Thodupuzha	26,000
Neyyatinkara	3,77,721

**BT Arrear**

Mananthavady	46,500
Kasaragod	74,19,693
Thalappilly	33,114
Thrissur	4,80,500
Thodupuzha	2,86,511
Nilambur	1,37,471
Mavelikkara	33,54,387
Vadakara	5,10,339
Neyyatinkara	20,16,308

**Non levy of interest for belated payment**

In Kasaragod Thaluk Office there was non-levy of interest for belated payment of LT and BT, which includes cases even for the period 2001-2002.

**Lack of follow up action in stay cases**

In Cherthala Thaluk Office, while examining stay cases it was observed that there was little follow up action in stay cases Ten LT cases were pending with RDO and District Collector. There was undue delay on the part of the Departmental officers in disposing the cases. Stay orders are indefinitely prolonging in the District Collector's office.

**Lack of co-ordination between Local Bodies and Revenue Department**

In Thaluk office Aluva, Finance Inspection Wing reported that as per the information collected from Panchayat and Village Offices 79 buildings evaded from assessing building Tax. The LSG institutions were not properly reporting the Revenue authorities the details regarding new buildings.

There was no proper follow up action in the stay cases and delay in issuing RR notices. The Major problem in the assessment proceedings is that village officers are not getting timely details from Local Bodies institution regarding new constructions.

**Non furnishing of approved plan by local bodies**

It was noticed that form. II return and plan approved by Local Authority were not available in almost all assessment files. If the Tax is assessed on the basis of approved Plan, the chose of arising dispute over the plinth area of a building can be minimised. Hence, Finance Inspection Wing suggested to the Revenue Department to issue necessary direction to the LSGs for forwarding a copy of the approved plan to the Village officers at the time of assignment of house number from the local bodies concerned.

All the Approved Reports containing the findings and suggestions have already been forwarded to the Revenue Department for furnishing action taken statement to Finance Department. Inspection Wing will carry out more inspections in Taluk offices and Village offices for reviewing the matter.

### **Recommendation**

*(Sl. No. 13, Para No. 71)*

2.29. The Committee observes that the officers of the Revenue and Finance departments including the Secretaries and the Commissioner showed lack of responsibility in dealing with the issue regarding no action was taken on appeal cases, causing delay of 5 to 58 months in disposing off cases which would have earned revenue to Government exchequer. Issuing circulars in 2005, on a matter disclosed in the Comptroller & Auditor General's Report of 1995 only increased the gravity of the department's inaction and irresponsibility.

### **Action Taken**

2.30. The action taken on appeal cases will also be reviewed in the quarterly meeting for monitoring revenue collection and speedy disposal will be ensured in all possible cases.

Thiruvananthapuram,  
1st February 2024

**SUNNY JOSEPH**  
Chairman,  
Committee on Public Accounts

**APPENDIX 1**  
**SUMMARY OF MAIN CONCLUSION/RECOMMENDATION**

<b>Sl. No.</b>	<b>Para No.</b>	<b>Department Concerned</b>	<b>Conclusion/Recommendation</b>
1	1.27	Revenue	Considering the Statement of Action Taken on the above recommendations the Committee noticed that the action taken by the department do not reflect the true spirit of the recommendations of the Committee but rather contradict it. The Committee strongly recommends to establish a new effective system for assessment and collection of building tax taking into account the recommendations of the Committee.
2	1.30	Revenue	The Committee expresses its displeasure for not providing the details sought by the Committee and rejected the statement of Action Taken. The Committee reiterates its earlier recommendations.
3	1.33	Revenue	The Committee observes that no action has been taken so far against the District Collector who failed to ensure suomoto revision of building tax and the reason given for the lapse was unconvincing.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.A.ABDUL GAFOOR  
&  
THE HONOURABLE MR. JUSTICE J.M.JAMES

TUESDAY, THE 28TH OCTOBER 2003 / 6TH KARTHIKA, 1925

WA.No. 1796 of 1999()

AGAINST THE JUDGEMENT IN OP.8329/1997  
.....

APPELLANT:

1. STATE OF KERALA, REP. BY SPECIAL SECRETARY TO GOVERNMENT (TAXES) H DEPARTMENT SECRETARIATE, TRIVANDRUM.
2. THE REVENUE DIVISIONAL OFFICER THALASSERRY.
3. THE TAHSILDAR, THALIPARAMBU.

BY GOVERNMENT PLEADER SRI.S.SOMAN.

RESPONDENTS:

PAPPINISSERY PANCHAYAT VISHA CHIKITSA SOCIETY  
S.N. 47/73 PAPPINISSERY, REP. BY ITS SECRETARY.

BY ADV. SRI.T.R.RAMACHANDRAN NAIR

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 28/10/2003, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



K.A.ABDUL GAFOOR & J.M. JAMES, JJ.

W.A.No. 1796 OF 1999 E

Dated this the 28th day of October, 2003.

J U D G M E N T

Abdul Gafoor, J.

Going by the decision of this Court reported in State of Kerala v. St.Gregorious Medical Mission (1992 (1) KLT 230), whether one hospital is conducted on charity basis or not, has to be decided on the basis of its function. Merely because charges are levied from some persons, while extending free treatment to others, it cannot be taken that there is no charity so far as the hospital is concerned. That aspect is not examined while passing Ext.P19 order. Therefore, we are of the view that the Government has to examine the matter in that direction. Accordingly, setting aside the judgment impugned and quashing Ext.P19, we direct re-consideration of the matter afresh, in tune with the directions contained in

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No. 1796/1999

: 2 :

O.P. No. 471/97. The direction shall be complied with, within four months from the date of receipt of a copy of this judgment, after hearing the petitioner and the local authority concerned.

The Writ Appeal is disposed of as above.

*sd/-*  
(K.A. ABDUL GAFOOR, JUDGE)

*sd/-*  
(J.M. JAMES, JUDGE.)

U TRUE COPY

*+*  
P. S. to Judge

TRUE COPY  
*[Signature]*  
TALIPKOTTA 070141

GOVERNMENT OF KERALA

Abstract

Revenue Department-Kerala Building Tax Act 1975- Exemption under section 3(1) (b) of the Act Request of Pappinissery Visha Chikilsa Society- rejected-Orders- issued.

REVENUE [SLMC] DEPARTMENT

G.O. (RI) No. 849/2005/RD.

Dated, Thiruvananthapuram, 10-2-2005.

- Read: 1. Judgement in O.P.No.8329/97/HC dtd. 10-3-99.  
2. Judgement in W.A.No.1796//99/HC dtd. 28-10-03.  
3. Letter No. C3-14806/95 Dtd. 21-10-04 from Tahsildar, Taliparamba.

ORDER

The two buildings owned by the Pappinissery Visha Chikilsa Society namely M.K. Ummerkoya Memorial Hospital Complex in R.S.No.8/516/A and 8/514/A having a plinth area of 627.12 M<sup>2</sup> and 501.59 M<sup>2</sup> respectively were assessed by the Tahsildar, Taliparamba for a total amount of Rs.100800/- (57600/- & 43200/-).

2. Aggrieved by this, the assessee filed appeal before Government, which was rejected as per Lt.No.7670/H3/96/TD dtd. 13-12-96 on the ground that the buildings are not used "principally" for charitable purpose. In the judgment in OP.471/97(f) filed by the assessee against the above order of Government, the Hon. High Court quashed the order dtd. 13-12-96 and directed Government to reconsider the matter and pass fresh orders after affording an opportunity of being heard the petitioner. The Government by Order No.8334/H3/97/TD dtd. 11-4-97 again rejected the claim for exemption. The assessee again challenged the above order of Government in OP.8329/97. In the judgement read as 1<sup>st</sup> paper above, the Hon. High Court set aside the order dtd. 11-4-97. Government filed WA against the judgement in OP.8329/97. The Hon. High Court by judgement read as 2<sup>nd</sup> paper above, set aside the Judgment in OP.8329/97 and quashed the order dtd. 11-4-97 and directed Government to reconsider the matter afresh in tune with the directions contained in the OP.471/97.

3. The Counsel for the Secretary, Pappinissery Panchayath Visha Chikilsa Society was heard.

4. The Tahsildar, Taliparamba, in his letter read as 3<sup>rd</sup> paper above has reported that the society is charging fee from the viewers of the Snake Park and realizing cost of medicines and fees for the hospital services. He has also reported that the principal use of the building is not charity or charitable services.

5. Having examined the matter in detail, Government have come to the conclusion that the society cannot be treated as being run for charitable purpose and hence not eligible for exemption from building tax under section 3(1) (b) of Kerala Building Tax Act, 1975 and order accordingly.

(By Order of the Governor)

DE.K.M.ABRAHAM

Secretary

To

The Secretary, Pappinissery Visha Chikilsa Society, Pappinissery, Kannur.

The District Collector, Kannur.

The Tahsildar, Taliparamba.

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GOVERNMENT OF KERALA

Abstract

Revenue Department - Kerala Building Tax Act 1975 - Exemption U/s 3(1)(b) of K.B.T Act, 1975 - Request of the Pappinissery Visha Chikilsa Society - sanctioned - orders issued.

REVENUE (Special Cell) DEPARTMENT

G.O. (RT) No. 3580/2005/RD.

Dated, Trivandrum, 21st June, 2005.

Read: 1. G.O.(Rt) No.849/06/RD dated 10..2..2005.

2. Appeal Petition dated 19.3.05 from the Secretary, Pappinissery Visha Chikilsa Society, Kannur.

ORDER

As per G.O. read as first paper above, Government have rejected the request for exemption from building tax to the buildings in R.S. No.8/516/A and 8/514/A having plinth area of 627.12m2 and 501.59m2 owned by Pappinissery Visha Chikilsa Society, which are used as hospitals.

2. The Secretary, Pappinissery Visha Chikilsa Society has represented Government to reconsider the matter vide his representation read above.

3. Government have re-examined the matter in detail and convinced that the hospital is extending free medical aid to the poor people and free treatment to Snake bites. Generally the victims of snakebites are largely people from low-income groups for obvious reasons.

4. In the above circumstances Government are pleased to order that the buildings owned by the Pappinissery Visha Chikilsa Society, namely M.K. Unmerkoya Memorial Hospital Complex in R.S. No.8/516/A and 8/514/A, having a plinth area of 627.12m2 and 501.59m2 respectively are exempted from payment of building tax under Sn. 3(1)(b) of the Kerala Building Tax Act, 1975.

(By order of the Governor)

M. ARAVINDAKSHAN,  
Additional Secretary to Government.

To

The Secretary, Pappinissery Visha Chikilsa Society, Pappinissery, Kannur.

The District Collector, Kannur.

The Tahsildar, Taliparambu.

Stock file, O/c.

Forwarded/By order

SECTION OFFICER.

TRIVE LOAY  
TAHSILDAR  
TALIPARAMBA - 670141

**DISTRICT WISE D.C.B STATEMENT - MARCH 1999**  
**REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	9104.76	5205.21	0.00	3033.17	866.38	427.63	237.63	665.26	201.12	76.79	
KLM	12483.30	8649.94	0.23	2791.75	1041.38	422.31	384.28	806.59	234.79	77.45	
PTA	5147.05	2817.76	0.00	1792.29	537.00	219.59	48.24	267.83	269.17	49.88	
ALP	6869.25	4070.37	0.00	1336.67	1462.21	583.39	251.94	835.33	626.88	57.13	
KTM	10557.10	4553.21	185.71	4786.05	1032.13	660.99	152.10	813.09	219.04	78.78	
IDK	4662.30	2120.06	0.00	1987.84	554.40	291.02	96.35	387.37	167.03	69.87	
EKM	46604.43	27778.45	0.00	15438.39	3387.59	1748.06	1595.66	3343.72	43.87	98.70	
TSR	15496.59	10231.46	0.00	2644.09	2621.04	407.70	149.84	557.54	2063.50	21.27	
PKD	8677.63	2847.83	101.07	4032.80	1695.93	548.32	133.87	682.19	1013.74	40.23	
MLP	2522.93	866.75	0.00	1472.91	183.27	113.61	43.74	157.35	25.92	85.86	
KKD	8391.03	3403.09	51.14	4238.64	698.16	539.03	118.20	657.23	40.93	94.14	
WYD	1806.04	777.74	0.00	586.38	441.92	300.84	83.07	383.91	58.01	86.87	
KNR	2275.81	881.61	0.00	869.22	524.98	389.30	76.58	465.88	59.10	88.74	
KSGD	1992.04	736.44	0.56	956.84	298.20	184.68	52.84	237.52	60.68	79.65	
<b>TOTAL</b>	<b>136590.26</b>	<b>74939.92</b>	<b>338.71</b>	<b>45967.04</b>	<b>15344.59</b>	<b>6836.47</b>	<b>3424.34</b>	<b>10260.81</b>	<b>5083.78</b>	<b>66.87</b>	

**DISTRICT WISE D.C.B STATEMENT - MARCH 1999**  
**LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	616.71	171.22	0.00	0.56	444.93	251.18	64.84	316.02	128.91	71.03	
KLM	481.81	119.30	0.00	6.27	356.24	277.39	66.41	343.80	12.44	96.51	
PTA	272.92	29.50	0.00	4.88	238.54	199.06	41.22	240.28	-1.74	100.73	
ALP	196.87	21.34	0.00	0.04	175.49	121.72	28.26	149.98	25.51	85.46	
KTM	401.15	29.82	0.29	2.06	368.98	285.85	72.47	358.32	10.66	97.11	
IDK	363.35	41.12	31.87	7.86	282.50	209.55	65.52	275.07	7.43	97.37	
EKM	1428.10	481.45	0.24	6.44	939.97	468.98	469.47	938.45	1.52	99.84	
TSR	506.21	115.01	0.00	0.00	391.20	329.82	62.18	392.00	-0.80	100.20	
PKD	555.24	86.68	36.20	6.62	425.74	319.72	105.89	425.61	0.13	99.97	
MLP	434.33	21.82	0.00	8.36	404.15	352.62	51.04	403.66	0.49	99.88	
KKD	310.40	33.28	0.30	1.59	275.23	220.92	58.58	279.50	-4.27	101.55	
WYD	247.90	28.37	0.00	13.92	205.61	166.90	46.76	213.66	-8.05	103.92	
KNR	393.44	23.05	0.00	0.00	370.39	302.33	73.58	375.91	-5.52	101.49	
KSGD	312.17	18.25	0.00	4.64	289.28	243.40	44.98	288.38	0.90	99.69	
<b>TOTAL</b>	<b>6520.60</b>	<b>1220.21</b>	<b>68.90</b>	<b>63.24</b>	<b>5168.25</b>	<b>3749.44</b>	<b>1251.20</b>	<b>5000.64</b>	<b>167.61</b>	<b>96.76</b>	

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2000  
REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	5256.31	3695.02	767.13	0.00	794.16	544.35	128.18	672.53	121.63	84.68	
KLM	9934.48	8042.91	1223.68	0.00	667.89	407.02	86.16	493.18	174.71	73.84	
PTA	3289.87	2315.58	354.11	0.00	620.18	188.09	31.39	219.48	400.70	35.39	
ALP	6380.39	3438.38	1853.66	0.00	1088.35	665.82	142.82	808.64	279.71	74.30	
KTM	9979.90	5670.53	3291.68	79.52	938.17	647.14	191.31	838.45	99.72	89.37	
IDK	3492.14	2038.01	988.60	49.30	416.23	242.79	48.65	291.44	124.79	70.02	
EKM	32053.53	22504.17	7503.00	0.00	2046.36	934.50	764.44	1698.94	347.42	83.02	
TSR	6435.20	4293.29	937.39	0.00	1204.52	266.12	73.91	340.03	864.49	28.23	
PKD	4176.67	1972.54	1096.10	8.05	1099.98	437.56	77.67	515.23	584.75	46.84	
MLP	1236.55	604.21	393.97	0.00	238.37	84.47	8.47	92.94	145.43	38.99	
KKD	5809.70	3860.39	1377.04	42.87	529.40	505.05	90.05	595.10	-65.70	112.41	
WYD	1547.06	880.83	264.67	0.00	401.56	268.91	77.55	346.46	55.10	86.28	
KNR	2388.30	855.02	1092.10	0.00	441.18	333.96	64.15	398.11	43.07	90.24	
KSGD	938.34	409.57	290.12	0.00	238.65	186.23	34.25	220.48	18.17	92.39	
<b>TOTAL</b>	<b>92918.44</b>	<b>60580.45</b>	<b>21433.25</b>	<b>179.74</b>	<b>10725.00</b>	<b>5712.01</b>	<b>1819.00</b>	<b>7531.01</b>	<b>3193.99</b>	<b>70.22</b>	

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2000**  
**LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	562.73	92.57	0.00	0.00	470.16	192.71	19.08	211.79	258.37	45.05	
KLM	407.14	102.94	0.00	0.09	304.11	245.41	52.14	297.55	6.56	97.84	
PTA	199.75	31.14	0.00	0.57	168.04	143.08	21.18	164.26	3.78	97.75	
ALP	179.70	17.40	0.00	3.99	158.31	118.22	23.72	141.94	16.37	89.66	
KTM	384.15	22.96	0.18	5.41	355.60	296.80	48.42	345.22	10.38	97.08	
IDK	351.19	67.26	2.69	34.38	246.86	173.07	61.51	234.58	12.28	95.03	
EKM	939.80	424.49	0.00	3.77	511.54	463.11	47.18	510.29	1.25	99.76	
TSR	383.27	77.38	0.00	0.94	304.95	251.39	36.53	287.92	17.03	94.42	
PKD	428.78	69.88	0.00	10.82	348.08	255.65	60.41	316.06	32.02	90.80	
MLP	337.94	20.36	0.00	2.26	315.32	254.67	58.01	312.68	2.64	99.16	
KKD	236.45	25.53	0.31	3.93	206.68	171.53	31.76	203.29	3.39	98.36	
WYD	188.26	18.76	0.00	1.88	167.62	129.60	42.02	171.62	4.00	102.39	
KNR	273.32	20.59	0.00	0.00	252.73	218.91	34.49	253.40	0.67	100.27	
KSGD	245.84	25.07	0.00	4.05	216.72	189.96	26.61	216.57	0.15	99.93	
<b>TOTAL</b>	<b>5118.32</b>	<b>1016.33</b>	<b>3.18</b>	<b>72.09</b>	<b>4026.72</b>	<b>3104.11</b>	<b>563.06</b>	<b>3667.17</b>	<b>359.55</b>	<b>91.07</b>	



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**DISTRICT WISE D.C.B STATEMENT - MARCH 2001**  
**REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	13271.46	4284.83	1413.22	3833.20	3740.21	895.06	233.61	1128.67	2611.54	30.18	
KLM	37306.60	26564.46	71.98	8999.68	1670.48	891.01	188.51	1079.52	590.96	64.62	
PTA	2955.99	2316.36	3.19	370.03	266.41	212.50	27.59	240.09	26.32	90.12	
ALP	8759.15	6328.90	0.00	746.67	1683.58	780.44	168.92	949.36	734.22	56.39	
KTM	12073.72	6542.92	0.00	4275.96	1254.84	560.78	99.31	660.09	594.75	52.60	
IDK	4427.10	2156.80	29.69	1625.18	615.43	402.86	57.65	460.51	154.92	74.83	
EKM	61897.04	30862.42	982.57	23855.45	6196.60	1931.79	463.31	2395.10	3801.50	38.65	
TSR	19575.92	12933.43	96.13	3171.43	3374.93	958.32	261.60	1219.92	2155.01	36.15	
PKD	12158.27	6521.82	72.27	4148.00	1416.18	584.07	82.48	666.55	749.63	47.07	
MLP	5550.54	1965.70	399.82	2556.76	628.26	443.85	81.46	525.31	102.95	83.61	
KKD	6090.18	2863.21	556.32	1417.27	1253.38	503.40	159.07	662.47	590.91	52.85	
WYD	2592.89	1186.78	0.00	1028.33	377.78	246.62	77.57	324.19	53.59	85.81	
KNR	3690.44	1734.17	34.02	1202.96	719.29	513.81	75.72	589.53	129.76	81.96	
KSGD	2429.45	1281.47	93.75	552.10	502.13	226.85	60.82	287.67	214.46	57.29	
<b>TOTAL</b>	<b>192778.75</b>	<b>107543.27</b>	<b>3752.96</b>	<b>57783.02</b>	<b>23699.50</b>	<b>9151.36</b>	<b>2037.62</b>	<b>11188.98</b>	<b>12510.52</b>	<b>47.21</b>	

**DISTRICT WISE D.C.B STATEMENT - MARCH 2001  
LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	3365.33	2601.08	0.00	0.36	763.89	330.59	58.37	388.96	374.93	50.92	
KLM	590.71	127.18	0.00	0.19	463.34	344.32	97.88	442.20	21.14	95.44	
PTA	279.90	25.36	2.76	1.35	250.43	211.15	38.98	250.13	0.30	99.88	
ALP	298.80	43.05	11.14	0.00	244.61	173.65	34.38	208.03	36.58	85.05	
KTM	698.80	104.94	5.94	5.48	582.44	444.05	105.92	549.97	32.47	94.43	
IDK	674.46	76.31	6.58	9.32	582.25	433.63	106.45	540.08	42.17	92.76	
EKM	3349.71	2762.61	1.14	42.61	543.35	410.29	96.57	506.86	36.49	93.28	
TSR	913.45	253.67	9.82	100.95	549.01	446.96	86.95	533.91	15.10	97.25	
PKD	685.79	86.39	8.45	32.56	558.39	480.75	75.28	556.03	2.36	99.58	
MLP	615.59	36.33	0.62	3.59	575.05	485.51	89.54	575.05	0.00	100.00	
KKD	447.29	34.55	14.27	0.00	398.47	265.47	127.43	392.90	5.57	98.60	
WYD	260.21	30.16	0.38	9.42	220.25	165.00	53.76	218.76	1.49	99.32	
KNR	513.57	29.63	0.00	0.00	483.94	403.41	79.32	482.73	1.21	99.75	
KSGD	367.49	21.61	7.95	0.28	337.65	276.91	57.96	334.87	2.78	99.18	
<b>TOTAL</b>	<b>13061.10</b>	<b>6232.87</b>	<b>69.05</b>	<b>206.11</b>	<b>6553.07</b>	<b>4871.69</b>	<b>1108.79</b>	<b>5980.48</b>	<b>572.59</b>	<b>91.26</b>	

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2002  
REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	17217.03	7452.24	976.83	5720.46	3067.50	1069.47	190.61	1260.08	1807.42	41.08	
KLM	74313.15	44678.67	62.84	17115.56	12456.08	1564.75	153.66	1718.41	10737.67	13.80	
PTA	4131.33	2805.08	159.82	892.89	273.54	207.61	41.71	249.32	24.22	91.15	
ALP	11484.90	7028.34	112.48	1787.47	2556.61	588.96	125.89	714.85	1841.76	27.96	
KTM	13622.35	8327.97	23.09	4042.73	1228.56	567.08	75.74	642.82	585.74	52.32	
IDK	4721.12	1992.79	9.03	1205.72	1513.58	227.59	22.42	250.01	1263.57	16.52	
EKM	63502.25	37363.18	2417.98	17751.04	5970.05	2219.23	472.33	2691.56	3278.49	45.08	
TSR	19832.54	14249.31	17.93	3851.67	1713.63	691.86	187.16	879.02	834.61	51.30	
PKD	11935.40	7374.81	87.17	2675.35	1798.07	693.79	66.90	760.69	1037.38	42.31	
MLP	5699.86	2304.86	731.81	2041.93	621.26	374.53	43.21	417.74	203.52	67.24	
KKD	9849.34	2399.65	547.68	2502.83	4399.18	559.73	113.14	672.87	3726.31	15.30	
WYD	2341.69	1373.84	16.88	448.73	502.24	128.73	22.54	151.27	350.97	30.12	
KNR	6569.07	3326.44	1483.19	552.35	1207.09	333.21	52.60	385.81	821.28	31.96	
KSGD	2553.37	1849.73	2.34	371.49	329.81	208.18	25.10	233.28	96.53	70.73	
TOTAL	247773.40	142526.91	6649.07	60960.22	37637.20	9434.72	1593.01	11027.73	26609.47	29.30	

**DISTRICT WISE D.C.B STATEMENT - MARCH 2002**  
**LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	3572.08	2799.92	0.00	0.00	772.16	529.28	146.74	676.02	96.14	87.55	
KLM	759.55	114.31	35.45	5.58	604.21	419.74	64.10	483.84	120.37	80.08	
PTA	373.87	59.37	10.31	2.87	301.32	250.03	51.29	301.32	0.00	100.00	
ALP	422.93	67.98	14.36	0.00	340.59	272.57	33.96	306.53	34.06	90.00	
KTM	661.96	141.76	13.41	7.26	499.53	379.15	88.19	467.34	32.19	93.56	
IDK	626.12	98.45	17.68	0.61	509.38	341.84	98.82	440.66	68.72	86.51	
EKM	3744.38	2718.32	129.26	2.11	894.69	742.42	82.20	824.62	70.07	92.17	
TSR	1033.94	277.94	0.00	0.30	755.70	588.63	102.95	691.58	64.12	91.52	
PKD	735.59	101.91	4.36	4.96	624.36	517.38	89.31	606.69	17.67	97.17	
MLP	703.36	64.72	29.49	1.27	607.88	538.83	67.10	605.93	1.95	99.68	
KKD	637.14	47.07	6.77	0.00	583.30	520.03	60.19	580.22	3.08	99.47	
WYD	287.84	30.10	0.00	11.76	245.98	157.19	60.83	218.02	27.96	88.63	
KNR	603.79	66.06	0.00	0.00	537.73	465.72	68.33	534.05	3.68	99.32	
KSGD	345.07	25.74	6.42	0.00	312.91	263.09	41.04	304.13	8.78	97.19	
<b>TOTAL</b>	<b>14507.62</b>	<b>6613.65</b>	<b>267.51</b>	<b>36.72</b>	<b>7589.74</b>	<b>5985.90</b>	<b>1055.05</b>	<b>7040.95</b>	<b>548.79</b>	<b>92.77</b>	

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2003  
REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	26579.00	14278.80	4073.98	4430.34	3795.88	1675.91	448.43	2124.34	1671.54	55.96	
KLM	39547.03	28795.67	15.63	5190.76	5544.97	1285.94	213.47	1499.41	4045.56	27.04	
PTA	6504.09	4646.83	308.10	1234.27	314.89	241.44	48.66	290.10	24.79	92.13	
ALP	13039.76	8283.51	35.77	2149.09	2571.39	1167.23	212.70	1379.93	1191.46	53.66	
KTM	19089.22	10799.07	0.00	6876.06	1414.09	813.43	136.86	950.29	463.80	67.20	
IDK	6092.56	3177.40	166.21	2140.69	608.26	394.86	86.93	481.79	126.47	79.21	
EKM	70380.35	51059.44	1829.77	11779.56	5711.58	2438.74	429.58	2868.32	2843.26	50.22	
TSR	20721.98	13194.03	0.00	4743.44	2784.51	805.16	209.56	1014.72	1769.79	36.44	
PKD	16318.52	7089.81	452.74	7452.66	1323.31	805.07	173.72	978.79	344.52	73.97	
MLP	6853.72	3099.45	416.93	2649.11	688.23	436.97	108.80	545.77	142.46	79.30	
KKD	11089.44	5628.36	29.83	3888.44	1542.81	756.45	146.82	903.27	639.54	58.55	
WYD	3330.82	1883.06	0.00	826.13	621.63	160.24	38.51	198.75	422.88	31.97	
KNR	8432.90	3887.58	423.24	2213.74	1908.34	455.97	89.96	545.93	1362.41	28.61	
KSGD	4565.55	2545.78	4.35	1555.01	460.41	223.27	47.78	271.05	189.36	58.87	
<b>TOTAL</b>	<b>252544.94</b>	<b>158368.79</b>	<b>7756.55</b>	<b>57129.30</b>	<b>29290.30</b>	<b>11660.68</b>	<b>2391.78</b>	<b>14052.46</b>	<b>15237.84</b>	<b>47.98</b>	

**DISTRICT WISE D.C.B STATEMENT - MARCH 2003**  
**LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	8190.44	7257.60	0.00	5.67	927.17	521.58	62.85	584.43	342.74	63.03	
KLM	801.83	122.79	0.00	14.92	664.12	483.15	87.65	570.80	93.32	85.95	
PTA	394.50	75.17	13.95	4.51	300.87	266.97	33.30	300.27	0.60	99.80	
ALP	434.03	75.41	0.00	22.94	335.68	262.89	28.67	291.56	44.12	86.86	
KTM	760.79	217.32	0.05	17.34	526.08	439.21	72.88	512.09	13.99	97.34	
IDK	679.28	256.09	20.39	6.09	396.71	322.43	54.48	376.91	19.80	95.01	
EKM	4322.47	2819.42	156.01	501.80	845.24	697.17	117.27	814.44	30.80	96.36	
TSR	1278.84	355.81	1.92	0.96	920.15	766.15	79.18	845.33	74.82	91.87	
PKD	810.83	110.49	11.15	18.67	670.52	565.99	77.92	643.91	26.61	96.03	
MLP	819.98	68.23	4.86	30.12	716.77	631.21	84.22	715.43	1.34	99.81	
KKD	711.47	134.54	0.32	0.00	576.61	463.58	109.70	573.28	3.33	99.42	
WYD	373.87	98.73	0.00	14.16	260.98	215.71	42.46	258.17	2.81	98.92	
KNR	688.70	75.21	0.00	0.27	613.22	504.65	72.91	577.56	35.66	94.18	
KSGD	364.93	69.57	3.70	0.62	291.04	249.40	35.00	284.40	6.64	97.72	
<b>TOTAL</b>	<b>20631.96</b>	<b>11736.38</b>	<b>212.35</b>	<b>638.07</b>	<b>8045.16</b>	<b>6390.09</b>	<b>958.49</b>	<b>7348.58</b>	<b>696.58</b>	<b>91.34</b>	

**DISTRICT WISE D.C.B STATEMENT - MARCH 2004**  
**REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection	Remarks
TVM	27421.45	18330.89	1647.13	2422.30	5021.13	1704.91	629.81	2334.72	2686.41	46.50	
KLM	47021.51	27947.21	10688.42	5026.06	3359.82	1633.25	410.46	2043.71	1316.11	60.83	
PTA	9082.40	6392.29	438.53	1364.07	887.51	419.26	153.51	572.77	314.74	64.54	
ALP	15842.94	9008.04	0.00	3565.48	3269.42	993.86	548.40	1542.26	1727.16	47.17	
KTM	23863.44	14534.60	0.00	6959.42	2369.42	1124.08	449.31	1573.39	796.03	66.40	
IDK	6904.82	3728.04	325.56	2318.53	532.69	373.86	96.80	470.66	62.03	88.36	
EKM	92576.75	65165.08	2796.02	16660.99	7954.66	2729.21	1301.17	4030.38	3924.28	50.67	
TSR	19148.71	13649.52	0.00	3171.85	2327.34	754.02	611.49	1365.51	961.83	58.67	
PKD	29608.53	23570.13	622.47	3827.17	1588.76	945.96	280.00	1225.96	362.80	77.16	
MLP	7745.48	3928.58	1029.80	1541.29	1245.81	481.12	170.15	651.27	594.54	52.28	
KKD	13315.31	5160.10	1312.65	5320.75	1521.81	728.47	423.33	1151.80	370.01	75.69	
WYD	3628.71	2208.65	4.27	764.19	651.60	192.97	50.35	243.32	408.28	37.34	
KNR	8336.37	5211.57	53.28	1719.04	1352.48	552.73	289.50	842.23	510.25	62.27	
KSGD	4866.66	3075.28	409.45	529.01	852.92	290.67	109.36	400.03	452.89	46.90	
<b>TOTAL</b>	<b>309363.08</b>	<b>201909.98</b>	<b>19327.58</b>	<b>55190.15</b>	<b>32935.37</b>	<b>12924.37</b>	<b>5523.64</b>	<b>18448.01</b>	<b>14487.36</b>	<b>56.01</b>	

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2004**  
**LAND REVENUE ITEMS**

Dist	Total Demand	Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Amount in lakhs			Remarks
								Total Collection	Collectable Balance	% of Collection	
TVM	10149.16	9093.07	0.00	0.20	1055.89	596.00	82.25	678.25	377.64	64.23	
KLM	900.57	179.79	31.10	9.34	680.34	548.83	95.11	643.94	36.40	94.65	
PTA	441.05	90.53	13.46	0.36	336.70	260.42	76.23	336.65	0.05	99.99	
ALP	2275.17	84.31	0.00	4.31	2186.55	249.39	1896.43	2145.82	40.73	98.14	
KTM	852.97	296.10	0.15	5.94	550.78	445.01	88.25	533.26	17.52	96.82	
IDK	808.95	190.02	77.51	0.01	541.41	357.21	81.86	439.07	102.34	81.10	
EKM	3832.11	2751.16	166.04	5.23	909.68	741.89	110.98	852.87	56.81	93.75	
TSR	1197.50	430.41	0.53	6.65	759.91	536.80	156.64	693.44	66.47	91.25	
PKD	758.44	121.34	1.37	31.80	603.93	494.89	78.16	573.05	30.88	94.89	
MLP	932.82	72.15	15.22	33.00	812.45	726.70	79.94	806.64	5.81	99.28	
KKD	835.92	127.35	0.32	0.01	708.24	550.60	152.85	703.45	4.79	99.32	
WYD	335.52	71.03	0.20	7.07	257.22	170.80	40.01	210.81	46.41	81.96	
KNR	1249.87	122.14	0.00	257.82	869.91	523.23	325.49	848.72	21.19	97.56	
KSGD	559.33	65.86	10.87	0.00	482.60	381.65	80.55	462.20	20.40	95.77	
<b>TOTAL</b>	<b>25129.38</b>	<b>13695.26</b>	<b>316.77</b>	<b>361.74</b>	<b>10755.61</b>	<b>6583.42</b>	<b>3344.75</b>	<b>9928.17</b>	<b>827.44</b>	<b>92.31</b>	



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**DISTRICT WISE D.C.B STATEMENT - MARCH 2005**  
**REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	STAY			Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection
		Court	Govt	Appl.Auth									
TVM	37041.89	11526.82	7226.18	3546.95	22299.95	6925.37	3555.50	4261.07	1829.59	741.19	2570.78	1690.29	60.33
KLM	48552.49	10071.99	13204.75	6362.13	29638.87	10063.68	4497.18	4352.76	1542.24	786.12	2328.36	2024.40	53.49
PTA	9092.33	2233.67	3318.37	673.80	6225.84	741.13	1223.83	901.53	446.82	148.45	595.27	306.26	66.03
ALP	14396.58	2387.52	2101.36	1627.20	6116.08	84.71	5070.60	3125.19	917.26	540.24	1457.50	1667.69	46.64
KTM	23170.24	7033.74	3255.56	1358.29	11647.59	0.00	9074.83	2447.82	1084.21	504.15	1588.36	859.46	64.89
IDK	6790.60	2251.36	841.33	349.51	3442.20	866.69	1856.97	624.74	287.78	257.22	545.00	79.74	87.24
EKM	86922.61	19931.56	8661.86	28577.67	57171.09	3141.28	19284.60	7325.64	3223.52	935.97	4159.49	3166.15	56.78
TSR	20312.58	9903.09	1081.55	4031.58	15016.22	0.58	2673.15	2622.63	1167.82	328.21	1496.03	1126.60	57.04
PKD	30045.20	11903.45	1870.51	9175.68	22949.64	356.26	3976.28	2763.02	1004.91	901.55	1906.46	856.56	69.00
MLP	9562.61	1877.91	863.04	1290.91	4031.86	1269.88	3197.02	1063.85	487.37	203.53	690.90	372.95	64.94
KKD	12618.35	2473.13	598.41	1585.35	4656.89	49.96	6071.15	1840.35	901.01	395.31	1296.32	544.03	70.44
WYD	3669.35	839.76	602.29	589.33	2031.38	8.10	822.26	807.61	174.80	118.54	293.34	514.27	36.32
KNR	10138.03	3408.91	1681.82	505.70	5596.43	316.25	1722.13	2503.22	604.94	285.94	890.88	1612.34	35.59
KSGD	5837.95	1201.70	1253.95	679.64	3135.29	318.92	586.97	1796.77	307.32	125.26	432.58	1364.19	24.08
TOTAL	318150.81	87044.61	46560.98	60353.74	193959.33	24142.81	63612.47	36436.20	13979.59	6271.68	20251.28	16184.92	55.58

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2005**  
**LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	STAY			Total Stay	Amount not collectable due to reassessment/ RBC returned	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection
		Court	Govt	Appl.Auth									
TVM	16885.30	1107.29	2591.57	5.60	3704.46	0.00	8677.52	4503.32	671.22	256.12	927.34	3575.98	20.59
KLM	969.51	34.16	36.37	82.05	152.58	61.13	0.48	755.32	574.57	123.64	698.21	57.11	92.44
PTA	806.66	143.84	46.71	23.99	214.54	46.09	6.85	539.18	372.51	151.17	523.68	15.50	97.13
ALP	797.80	44.23	33.76	8.94	86.93	5.22	0.00	705.65	347.47	84.47	431.94	273.71	61.21
KTM	1182.11	118.06	109.90	15.43	243.39	76.40	18.43	843.89	512.36	159.59	671.95	171.94	79.63
IDK	967.99	52.47	88.19	32.02	172.68	158.23	148.64	488.44	322.54	134.28	456.82	31.62	93.53
EKM	4882.35	571.35	92.70	36.94	700.99	190.57	2016.44	1974.35	934.44	958.36	1892.80	81.55	95.87
TSR	1890.08	316.61	303.59	83.15	703.35	0.00	33.94	1152.79	766.52	274.30	1040.82	111.97	90.29
PKD	982.75	54.45	30.80	32.70	117.95	11.22	38.21	815.37	617.50	129.45	746.95	68.42	91.61
MLP	1330.88	29.18	58.24	13.45	100.87	0.00	27.99	1202.02	684.40	460.37	1144.77	57.25	95.24
KKD	1263.01	67.13	36.21	2.00	105.34	0.32	81.29	1076.06	644.93	222.09	867.02	209.04	80.57
WYD	512.25	10.38	104.22	15.67	130.27	0.00	71.83	310.15	199.85	60.32	260.17	49.98	83.89
KNR	1094.15	102.90	19.16	5.89	127.95	0.78	22.13	943.29	616.38	231.31	847.69	95.60	89.87
KSGD	570.94	26.75	1.61	42.82	71.18	1.35	0.00	498.41	389.98	67.34	457.32	41.09	91.76
<b>TOTAL</b>	<b>34135.78</b>	<b>2678.80</b>	<b>3553.03</b>	<b>400.65</b>	<b>6632.48</b>	<b>551.31</b>	<b>11143.75</b>	<b>15808.24</b>	<b>7654.67</b>	<b>3312.81</b>	<b>10967.48</b>	<b>4840.76</b>	<b>69.38</b>

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**DISTRICT WISE D.C.B STATEMENT - MARCH 2006**  
**REVENUE RECOVERY**

Amount in lakhs

Dist	Total Demand	STAY			Total Stay	Amount not collectable due to reassessment/ RRC returned	Amount under Remission/Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection
		Court	Govt	Appl.Auth									
TVM	37431.78	9695.47	7621.51	3844.29	21161.27	7411.46	3784.85	5074.20	2205.38	594.80	2800.18	2274.02	55.18
KLM	47903.21	11105.79	13831.48	6526.65	31463.92	10544.03	2282.07	3613.19	1433.62	452.56	1886.18	1727.01	52.20
PTA	9551.50	1946.43	3512.71	386.01	5845.15	548.76	2290.51	867.08	526.87	137.68	664.55	202.53	76.64
ALP	11135.44	2213.89	2427.91	1610.64	6252.44	13.23	1804.89	3064.88	1158.81	378.35	1537.16	1527.72	50.15
KTM	17681.83	7508.57	3722.87	1970.91	13202.35	42.24	2110.42	2326.82	1388.66	330.12	1718.78	608.04	73.87
IDK	9689.64	2172.27	1108.44	854.60	4135.31	223.72	4748.17	582.44	380.85	128.14	508.99	73.45	87.39
EKM	75809.00	17592.65	16025.85	20917.29	54535.79	5367.50	7904.37	8001.34	4086.58	1077.82	5164.40	2836.94	64.54
TSR	17990.22	8459.00	1126.25	4768.55	14353.80	0.00	1054.93	2581.49	1094.45	263.69	1358.14	1223.35	52.61
PKD	29193.38	13842.40	1505.79	2499.64	17847.83	200.83	8630.08	2514.64	1125.87	242.87	1368.74	1145.90	54.43
MLP	9525.00	1658.23	763.74	1367.54	3789.51	1229.93	3456.18	1049.38	515.33	129.85	645.18	404.20	61.48
KKD	11783.66	1442.53	1878.33	1517.56	4838.42	404.24	3759.23	2781.77	1019.82	405.18	1425.00	1356.77	51.23
WYD	4040.99	1199.70	745.63	471.50	2416.83	12.89	710.14	901.13	252.75	43.50	296.25	604.88	32.88
KNR	11211.04	3401.99	2538.38	1618.47	7558.84	92.01	1025.98	2534.21	826.94	183.81	1010.75	1523.46	39.88
KSGD	7383.45	1736.27	1130.49	1274.81	4141.57	179.34	1726.07	1336.47	388.26	98.81	487.07	849.40	36.44
TOTAL	300330.14	83975.19	57939.38	49628.46	191543.03	26270.18	45287.89	37229.04	16404.19	4467.18	20871.37	16357.67	56.06

**DISTRICT WISE D.C.B STATEMENT - MARCH 2006  
LAND REVENUE ITEMS**

Amount in lakhs

Dist	Total Demand	STAY			Total Stay	Amount not collectable due to reassessment/	Amount under Remission/ Write off	Collectable Demand	Collection up to the end of the previous month	Collection during the month	Total Collection	Collectable Balance	% of Collection
		Court	Govt	Appl.Auth									
TVM	8729.78	1111.29	2383.68	5.15	3500.12	0.00	1026.95	4202.71	636.87	182.19	819.06	3383.65	19.49
KLM	1053.47	32.37	44.27	91.59	168.23	54.86	15.14	815.24	636.61	135.42	772.03	43.21	94.70
PTA	954.45	146.67	23.27	9.57	179.51	26.79	9.61	738.54	585.05	96.24	681.29	57.25	92.25
ALP	816.28	66.71	30.89	12.54	110.14	2.19	0.00	703.95	385.02	59.04	444.06	259.89	63.08
KTM	1166.49	122.82	73.62	15.16	211.60	75.11	69.00	810.78	525.79	175.20	700.99	109.79	86.46
IDK	603.89	76.76	109.91	31.38	218.05	2.81	38.57	344.46	272.26	63.84	336.10	8.36	97.57
EKM	2912.42	561.62	62.65	65.47	689.74	194.56	37.36	1990.76	1275.14	634.51	1909.65	81.11	95.93
TSR	1934.73	155.56	477.23	115.73	748.52	0.04	0.19	1185.98	930.24	158.56	1088.80	97.18	91.81
PKD	973.96	51.15	30.11	4.18	85.44	20.22	18.66	849.64	653.71	135.74	789.45	60.19	92.92
MLP	1533.75	247.57	55.43	17.49	320.49	0.00	19.06	1194.20	960.72	159.32	1120.11	74.09	93.80
KKD	1351.64	56.54	38.22	5.75	100.51	0.68	1.88	1248.57	607.01	438.38	1045.39	203.18	83.73
WYD	472.38	9.95	131.46	3.46	144.87	1.20	42.13	284.18	236.37	46.05	282.42	1.76	99.38
KNR	1289.98	70.29	19.56	9.24	99.09	2.09	15.10	1173.70	848.32	166.65	1014.97	158.73	86.48
KSGD	589.21	26.32	1.61	42.71	70.64	0.00	15.67	502.90	366.05	76.34	442.39	60.51	87.97
<b>TOTAL</b>	<b>24382.43</b>	<b>2735.62</b>	<b>3481.91</b>	<b>429.42</b>	<b>6646.95</b>	<b>380.55</b>	<b>1309.32</b>	<b>16045.61</b>	<b>8919.23</b>	<b>2527.48</b>	<b>11446.71</b>	<b>4598.90</b>	<b>71.34</b>

MINUTES OF THE REVENUE COLLECTION REVIEW MEETING HELD  
BY THE CHIEF SECRETARY AT 4.45 PM ON 17-7-2006

The meeting commenced at 4.45 p.m. At the outset Chief Secretary welcomed everyone present. He stated that past system of Finance Secretary holding monthly review meetings on revenue collection should be reviewed after fixing monthly and quarterly and annual target and confirming achievements with target because of the resource crunch being faced by the State Government. Secretaries should hold similar monthly follow up revenue collection meetings with Heads of Departments to assess achievement with reference to target and HODs should in turn hold monthly review meetings with their subordinate officers, to review achievement with reference to targets and to give directions on corrective action needed. Monitoring of revenue collection should be done by Secretaries and Heads of Departments regularly. Chief Secretary also mentioned that for revenue recovery all options available under Revenue Recovery Act should be used and emphasized the need for using the provision to send deliberate defaulters to civil prison, for atleast one case in each district as it would have a salutary effect. Principal Secretary (Finance) said that revenue recovery constitute only a very small percentage of total revenue collection. Chief Secretary also enquired about the initiatives taken by the Heads of Departments for increasing revenue collection.

2) As far as the Commercial Taxes Department is concerned, as against a target of Rs.9197 crore for 2006-07 Budget Estimate, there is a shortfall of Rs.594 crore assessed. This needs to be addressed urgently. Commissioner of Commercial Taxes replied that the Department conducts review meetings on a monthly basis. Deputy Commissioners, in turn conduct review meetings with their subordinates also. He

further informed that there is a system of internal audit and regular inspection on the basis of calendar of inspection in the Department. PS (Fin) commented that though the tax collection is better than last year's, the Department should strive to achieve the target for 2006-07 as per Budget Estimate (Rs.9197 crore) arrived on the basis of an assessment of realisation of resources in the current year.

**(Action to be taken: - Secretary, Taxes Department and CCT)**

3) PS (Fin) said that although the collection from Registration and Stamp Duty shows an increase, there is mismatch between the figures of the Accountant General and Department figures. This needs to be verified and reconciled. **(Action to be taken:- I. G. Registration)**. Secretary (Taxes) was also requested to expedite notification on Fair Value. **(Action to be taken: - Secretary (Taxes))**.

4) PS (Fin) urged all Heads of Departments to access the treasury website to detect variation in figures and monitor expenditure and receipts, head of account wise; and that a common password would be provided to enable access by all. **(Action to be taken: - Finance Department / NIC)**.

5) PS (Fin) stated that revenue inflow from Excise was almost static and that there is only a marginal increase in the revenue from last year's figure. Excise Department which enjoyed the second position in terms of earning of revenue during the past few years has been relegated to 3rd position. There could be valid reasons for this shortfall in realisation of resources which needs to be assessed by Excise Commissioner. The Excise Commissioner replied that their main income is from KSBC and the sales figure of the Corporation is stagnating. Revenue would increase only with increase in liquor sales. He stated that he would watch the revenue inflow on a regular basis. **(Action to be taken: - Commissioner, Excise)**.

6) PS (Fin) said that although total collection from Motor Vehicles is likely to go up, it might still fall short of the target. The Transport Commissioner replied that the department's collection increases only by 2% every year and about Rs.52 crore is locked up in revenue recovery proceedings. According to the Commissioner, revenue collection would go up only by compounding fines. PS (Fin) stated that the Department needs to detect the entire collectable tax and take constant review to realise the target. **(Action to be taken: - Secretary, Transport and Commissioner, Motor Vehicles).**

7) PS (Fin) informed that there is a substantial shortfall in revenue from Forest Department and enquired about the drop in revenue arising from auctions. Principal CCF said that Letter of Credit is not being issued as per their requirement and guaranteed a revenue of Rs. 20 crore provided L.C. for Rs.5 crore was issued. PS (Fin) assured that LC would be issued immediately now and promptly in future. Principal CCF reported that sandalwood worth Rs.6-7crore stored in the Department could not be sold since the Government was proposing to set up a Sandalwood Extraction Unit of its own. Further, rosewood extraction has been halted in Wayanad because of the objection of the local farmers to the low rate fixed by Finance Department. Principal Secretary (Finance) requested Forest Department to send back proposals to Finance Department once again. During the course of discussion, it was revealed that the Forest Department has not revised its basic rates. PS (Fin) said that the 1988 schedule of rates being followed by the Forest Department should be revised regularly as is being done in the PWD, without waiting for the revision of minimum wages by the Labour Department. Otherwise, the tender excess would be high and would affect timber auction. PS (Fin) stated that he is willing to take a meeting with Forest and Labour Departments on the issue of revision of schedule of rates. PS (Fin)

further stated that the market rate of teak has almost doubled in the last 2-3 years. He said that if the market rate of teak is increasing, so should the selling price of the Department. He further added that the Forest Department should do a quantitative analysis on the marketing of teak to ascertain whether they are getting the right price and also fix a benchmark price to ensure that the best price is realised. (Action to be taken: - Secretary, Forest and Principal CCF, Finance Department).

8) Regarding realisation of revenues by the Lotteries Department, PS (Fin) suggested that the collection appears good, but needs to be constantly watched and monitored. The court cases also need to be reviewed on a regular basis. (Action to be taken: - Director, State Lotteries).

9) PS (Fin) stated that statutory collection made by the KSEB towards payments to Government is held back and this would invite penal provisions. In future, whatever amount is collected as statutory dues payable to Government, should be remitted to the Government account. The Chairman (KSEB) stated that arrears are pending from Government Departments and other bodies. PS (Fin) stated that realisation of revenues cannot be related to pending payment or netting off. If the arrears due to Government are not remitted in time, it would be adjusted against release under APDRP etc. PS (Fin) said that the KSEB authorities may ascertain the amount released by the Government to the Director of Agriculture Department, for payment of amount due to KSEB as subsidy. (Action to be taken: - Principal Secretary, Power and Chairman, KSEB).

10) All the Departments were requested to constantly monitor the realisation of resources targeted for 2006-07 and submit review reports to the Finance Department. (Action to be taken: - All Departments).

The meeting concluded at 5.50 P.M.

The list of participants in the meeting is appended.



List of officers who attended the revenue collection review meeting held by the Chief  
Secretary at 4.45 P.M. on 17-7-2006

Principal Secretary (Finance)
Principal Secretary (Power)
Secretary (Taxes)
Secretary (Transport)
Secretary (Forests)
Special Secretary (Finance-Expenditure)
Excise Commissioner
Transport Commissioner
I.G.(Registration)
Director of State Lotteries
Chief Conservator of Forests (Protection)
Chairman, KSEB

MINUTES OF THE REVENUE COLLECTION MEETING CONVENED BY THE  
CHIEF SECRETARY AT 4.15 PM ON 21.05.2007

**Participants :**

1. Smt. Lizzie Jacob, Chief Secretary - in the chair.
2. Shri. K. Jose Cyriac, Principal Secretary (Finance).
3. Shri. Jiji Thomson, Principal Secretary (Transport).
4. Shri. P. Mara Pandiyan, Secretary to Government, Taxes Department.
5. Shri. L. Radhakrishnan, Secretary to Government, Forest Department.
6. Shri. Paul Antony, Commissioner of Commercial Taxes.
7. Shri. Ashwini Kumar Rai, Secretary to Government (Finance Expenditure).
8. Shri. Ramesh Chandra Bhanu, Transport Commissioner.
9. Shri. A.K. Ramakrishnan, I.G. of Registration.
10. Dr. S. Raveendran, Joint Commissioner of Excise.
11. Shri. C.S. Yalakki, Chief Conservator of Forests (Protection).
12. Shri. T.M. Manoharan, Chariman, KSEB.

The meeting commenced at 4.15 p.m. Chief Secretary welcomed the participants. Principal Secretary (Finance) commended the departments for sending the progress reports of revenue collection correctly and timely and also lauded certain departments like Commercial Taxes and the Registration Department for taking the revenue collection far beyond the expected levels. Principal Secretary (Finance) indicated that the present meeting was intended to make a re-assessment of the targets for revenue collection and to identify problems if any faced by Department in achieving the set targets.

2. Principal Secretary (Finance) congratulated Commercial Taxes Department for its excellent achievement during the previous year especially in the area of VAT. It was also informed that collection from Sales Tax was fluctuating. The Commissioner of Commercial Taxes explained that complications arising out of the verdict of the Hon'ble High Court on Entry Tax. The Secretary to Government, Taxes Department informed

that a bill aiming at a new legislation to overcome the difficulties arising out of the High Court verdict is under consideration and that a draft bill to this effect has been sent to Law Department for scrutiny. He also informed that the Karnataka Government has enacted a similar law with the assent of H.E. the President of India. The Commissioner of Commercial Taxes has informed that Advance Tax is now being collected in some cases in the place of Entry Tax. He also informed that in terms of the verdict of the Hon'ble High Court, about Rs. 474 crore will have to be refunded to traders, etc. The Secretary to Government, Taxes Department also informed that the Council of Ministers has agreed to forward the bill on Entry Tax to H.E. the President of India for his assent. The Law Department is yet to send the legislation to Government of India.

3. Principal Secretary (Finance) lauded the tremendous achievement on the part of the Registration Department in increasing revenue collection and has asked to keep up this trend during the current year also. Chief Secretary enquired on the progress in fixing fair value of land. The Secretary to Government, Taxes Department informed that the report from Revenue Divisional Officers is being awaited and further action will be taken soon on receipt of the same. It was also decided to revise the revenue collection target for 2007-08 in respect of Registration Department to Rs. 1800 crore in view of the previous year's actual collection and increased real estate activities.

4. The Secretary To Government, Taxes Department informed that the revenue collection from Excise was likely to improve this year due to increase in the rate of license fee and prices of liquor, etc. It was also informed that the revenue collection is expected to exceed the budgeted levels of Rs. 986.86 crore. Hence Chief Secretary directed to revise the target of Excise Duty collection at an enhanced level of Rs. 1100 crore.

5. Principal Secretary (Finance) pointed out the discrepancy noticed in the form of increased price of forest wood, timber, etc. and drop in collection from forest. He also pointed out that revenue from forest was actually an asset conversion. The Secretary Government, Forest Department stated that delay in revision of rates of wages to labourers and issuance of Letter of Credit was the reason for the fall in revenue from Forest. Principal Secretary (Finance) replied that the Letter of Credit system has since been streamlined in respect of Forest Department vide G.O. (P) No. 196/2007/Fin dated

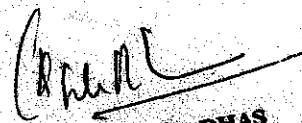
06.01.2007 and rates of wages to labourers in Forest Department has also been revised delinking Forest Department from the Labour Department's norms on minimum wages. The Secretary to Government, Forest Department also pointed out that there are cases of rosewood, etc. deteriorating the quality, as this could not be auctioned due to vigilance cases. In this context, Chairman, KSEB pointed out that about 700 rosewood trees in submerged areas of Kuttiadi Augmentation Project have to be taken over by Forest Department and disposed of. Forest Department will take immediate action in this regard.

6. The increase in revenue collection from Transport Department in 2006-07 was 11% over last year's collection. The twin variables attached to MVT are number of vehicles and rate per vehicle. The Transport Commissioner informed that the increase in rate of tax and the modified tax structure will lead to better revenue collection this year and that department will be able to cross current year's target of Rs. 835 crore.

7. The Secretary to Government, Taxes Department stated that as two more special lotteries are being introduced this year, the revenue from lotteries will be better this year. The returns from Swanthanam and Sports Lottery was also discussed. The Chief Secretary enquired about other States' lotteries. The Secretary to Government, Taxes Department informed that there was a ban on online lotteries in the State but not on paper lotteries and other State paper lotteries were functioning based on certain Court verdicts. All attempts are being made to defend the case properly.

8. Chairman, KSEB suggested that the Electricity Duty payable by KSEB to Government may be adjusted against the amount payable by Government to KSEB. This was not possible because of accounting problems. However, Principal Secretary (Finance) promised that possibilities of netting off of dues has been recommended. Further action is to be taken by the Power Department. Chairman, KSEB also drew attention to the huge outstanding dues of Kerala water Authority to KSEB. It was decided that the issue may be resolved by convening a meeting of Minister (Power), Minister (LSGD) and Minister (Finance).

The meeting ended at 5 p.m.

  
M. CHANDRA DHAS  
Additional Secretary to Govt.  
Finance Department  
Secretariat, Typm.